

CURRICULUM VITAE

Patricia Apps

Professor of Public Economics
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Current Appointments

1993 – Professor of Public Economics, The University of Sydney Law School,
The University of Sydney
1999 – Research Fellow, IZA, Bonn
2003 – Adjunct Professor, UTS
2005 – Adjunct Professor, Australian National University
2009 – Adjunct Research Fellow, Business Law and Taxation, Monash University

Qualifications

1972 PhD Cambridge University
1970 MED Yale University

Elected Appointments

1994 - Fellow of the Academy of Social Sciences in Australia
1998-2004 Member of Council, European Society for Population Economics
2005 Program Chair, XIX Annual Conference of the European Society for Population
Economics, Paris
2006 President, European Society for Population Economics

Academic Appointments

2009 – 2011 Associate Dean (Research), The University of Sydney Law School,
The University of Sydney
2009, S1 Visiting Professor, Université de Paris 1 – Panthéon, Sorbonne
2006, S1 Visiting Professor, Université de Paris 1 – Panthéon, Sorbonne
2004, S1 Visiting Professor, Université de Paris 1 – Panthéon, Sorbonne
2001 FH Gruen Distinguished Fellow, Economics Program, Research School of
Social Sciences, Australian National University
1993 - 1995 Associate Dean (Postgraduate Research), The University of Sydney Law School,
The University of Sydney
1989 - 1992 Associate Professor, The University of Sydney Law School,
The University of Sydney
1986 - 1988 Senior Research Fellow, Centre for Economic Policy Research,
Research School of Social Sciences, Australian National University

Publications

Books

- 2009 “*Public Economics and the Household*” (with R Rees), Cambridge University Press, Cambridge (290pp, hardback and paperback).
- 1981 “*A Theory of Inequality and Taxation*”, Cambridge University Press, Cambridge.

Refereed Articles 1996-2022

- 2022 “Optimal Tax Design: Choice of Tax Base and Rate Structure”, *Australian Tax Review*, 51, 103-117.
- 2022 “Inequality Measurement and Tax/Transfer Policy” (with R Rees), *International Tax and Public Finance*, 29, 953-984. <https://doi.org/10.1007/s10797-021-09695-w>. Open access.
See also: 2020 "How equivalised household incomes are misinforming tax and transfer policy", (with R Rees) ANU Blog: www.austaxpolicy.com
- 2018 “Optimal Family Taxation and Income Inequality”, (with R Rees), “*International Tax and Public Finance*, 25 (5), 1093–1128. Open Access.
- 2016 “Optimal Taxation and Top Incomes” (with Y Andrienko and R Rees), *International Tax and Public Finance*, 23 (6), 981-1003. (IZA DP 8275).
- 2016 “Labor Supply Heterogeneity and the Demand for Child Care of Mothers with Young Children” (with PJ Kabátek, A van Soest and R Rees), *Empirical Economics*, 51 (4), 1641-1677. (IZA DP 7007).
- 2015 “The Central Role of a Well-Designed Income Tax in ‘The Modern Economy’”, *Australian Tax Forum*, 30(4), 847-863.
- 2015 “Gender Bias in Tax Systems Based on Joint Income”(with Y Andrienko and R Rees), *Annales d'Economie et des Statistique*, 117/118, 141-155. IZA DP 8676.
- 2015 “Introduction to the Special Issue on Economics of Gender” (with C Sofer), *Annales d'Economie et des Statistique*, 117/118, 11-17.
- 2014 “Risk and Precautionary Saving in Two-Person Households” (with Y Andrienko and R Rees), *The American Economic Review*, 104 (3), 1040-46. IZA DP 6824.
- 2014 “Optimal Piecewise Linear Income Taxation” (with NV Long and R Rees), *Journal of Public Economic Theory*, 16 (4), 523-545. IZA DP 6007.
- 2013 “The Impact of Pre-school on Adolescents’ Outcomes: Evidence from a Recent English Cohort” (with S Mendolia and I Walker), *Economics of Education Review*, 37, 183-199. (IZA DP No 6971).
- 2013 “Raise Top Tax Rates, Not the GST” (with R Rees), *Australian Tax Forum*, 28, 679-693.
http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2291299
- 2011 “Relational Contracts, Taxation and the Household” (with R Rees), *CESifo Economic Studies*, 57 (2), 245-258.

- 2011 “Optimal Taxation and Tax Reform for Two-Earner Households” (with R Rees), *CESifo Economic Studies*, 57 (2), 283-304.
- 2010 “Family Labour Supply, Taxation and Saving in an Imperfect Capital Market” (with R Rees), *Review of Economics of the Household*, 8, 297-323.
- 2010 “Australian Family Tax Reform and the Targeting Fallacy”, *Australian Economic Review*, 43 (2), 153-75. ANU CEPR DP No 609.
- 2007 “Taxation and Labour Supply”, *Australian Tax Forum*, 22, 89-116. ANU CEPR DP No 560.
- 2007 “Population Ageing, Taxation, Pensions and Health Costs” (with R Rees and M Wood), *Australian Journal of Labour Economics*, 10, 79-97. ANU CEPR DP No 564.
- 2007 “Genetic Testing, Income Distribution and Insurance Markets” (with R Rees), *Annales d'Economie et des Statistiques*, 83-84, 353-368.
- 2006 “Family Taxation: An Unfair and Inefficient System”, *Australian Review of Public Affairs*, 7, 77-101.
- 2005 “Gender, Time Use, and Public Policy Over the Life Cycle” (with R Rees), *Oxford Review of Economic Policy*, 21, 439-461, IZA DP No 1855.
- 2004 “Fertility, Female Labour Supply and Public Policy” (with R Rees), *Scandinavian Journal of Economics*, 106, 745-763.
- 2004 “Taxation and Saving over the Life Cycle” (with R Rees), *Ifo Economic Studies*, 50, 479-502.
- 2004 “The High Taxation of Working Families”, *Australian Review of Public Affairs*, 5, 1-24.
- 2002 “Why an Earned Income Tax Credit Program is a Mistake for Australia”, *Australian Journal of Labour Economics* 5, 549-568.
- 2002 “Fertility, Dependency and Social Security” (with R Rees), *Australian Journal of Labour Economics*, 5, 569-585.
- 2002 “Why an EITC Program Should be Rejected”, Comment on “The Five Economists’ Plan: The Original Idea and Further Developments”, *Australian Journal of Labour Economics*, 2, 231-237.
- 2001 “Household Production, Full Consumption and the Costs of Children” (with R Rees), *Labour Economics*, 8, 621-648. IZA DP No 157.
- 2001 “Why the Five Economists’ Plan for a ‘Wage-tax Trade-off’ is a Mistake for Australia”, *Australian Tax Forum*, 16, 422-438.
- 1999 “On the Taxation of Trade Within and Between Households” (with R Rees), *Journal of Public Economics*, 73, 241-263.
- 1999 “Individual vs. Joint Taxation in Models with Household Production” (with R Rees), *Journal of Political Economy*, 107, 393-403.
- 1999 “Tax-Reform, Ideology and Gender”, *Sydney Law Review*, 21, 437-452.
- 1998 “Tax-Benefit Reform”, *Australian Tax Forum*, 14, 455-486.

- 1997 “Collective Labor Supply and Household Production” (with R Rees), *Journal of Political Economy*, 105, 178-190.
- 1997 “Effects of a Tax-Mix Change”, *Australian Tax Forum*, 13, 401-427.
- 1996 “Labour Supply, Household Production and Intra-Family Welfare Distribution” (with R Rees), *Journal of Public Economics*, 60, 199-219. Reprinted in: *Economic Theory and the Welfare State*, N Barr (ed), Edward Elgar, Cheltenham, 2001.

Book Review

- 2015 “The Marriage Motive: A Price Theory of Marriage: How Marriage Markets Affect Employment, Consumption, and Savings, by Shoshana Grossbard, *Journal of Economic Literature*, 53(4), 1031-1033.

Selected refereed articles prior to 1996

- 1991 “Tax Reform, Population Ageing and the Changing Labour Supply Behaviour of Married Women”, *Journal of Population Economics*, 201-216. Reprinted in: *Fiscal Implications of an Aging Population*, D Bos and C Cnossen (eds), 1992, 137-152, Springer-Verlag.
- 1989 “Labour Supply, Welfare Rankings and the Measurement of Inequality” (with EJ Savage), *Journal of Public Economics*, 39, 335-364.
- 1988 “Taxation and the Household” (with R Rees), *Journal of Public Economics*, 35, 155-169.
- 1986 “Selective Taxation of Couples” (with GS Jones), *Journal of Economics*, Supp 5, 63-74.
- 1985 “The Relative Deprivation Curve and Its Applications”, *Journal of Business and Economic Statistics*, 3(2), 169-171.
- 1982 “Institutional Inequality and Tax Incidence”, *Journal of Public Economics*, 18, 217-42.

Book Chapters

- 2023 “Household Decision Making” (with R Rees), in Zimmermann, K.F. (ed), *Handbook of Labor, Human Resources and Population Economics*, Springer Cham. In press.
- 2017 “Gender Equity in the Tax-Transfer System for Fiscal Sustainability”, Ch 3, in M Stewart (ed), *Tax, Social Policy and Gender*, ANU Press, Canberra.
- 2015 “Closing the Gender Gap in Labour Supply”, Ch 3.2, *Australia’s Future Workforce*, CEDA Report.
- 2011 “Household Time Use, Inequality and Taxation” (with R Rees), in JA Molina (ed), *Household Economic Behaviors*, Springer: New York , Ch 3, 57-81.
- 2010 “Why the Henry Review Fails on Family Tax Reform”, in *Australia’s Future Tax System: The Prospects after Henry*, C Evans, R Krever and P Mellor (eds), Thomson Reuter Australia Ltd, Ch 5, 103-127. ANU CEPR DP No 642.
- 2009 “Taxation, Labour Supply, and Saving”, in *Tax Reform in the 21st Century*, J Head and R Krever (eds), Wolters Kluwer, Ch 4, 95-123 (with R Rees). ANU CEPR DP No 590.

- 2007 “The New Discrimination and Childcare”, in *Kids Count: Better Early Childhood Education and Care in Australia*, E Hill, B Pocock and A Elliot (eds), Sydney University Press, Sydney. ANU CEPR DP No 541.
- 2005 “Time Use and the Costs of Children over the Life Cycle” (with R Rees) in D Hamermesh and G Pan (eds), Ch 8, 203-235. *The Economics of Time Use*, Elsevier.
- 2003 “Taxation” (with GS Jones and EJ Savage), in I McAllister, S Dowick and R Hussan (eds), *Cambridge Handbook of Social Sciences in Australia*, 138-152, Melbourne: Cambridge University Press.
- 2000 “Reforming the Australian Tax-Transfer System”, in H-G Petersen and P Gallagher (eds), *Tax and Transfer Reform in Australia and Germany*, 201-218, Australian Centre Series 3, Australia Centre, University of Potsdam.
- 1999 “Household Taxation, Intra-Household Consumption and Optimal Linear Income Taxation” (with R Rees), in S Daniel, P Arrestis and J Grahl (eds), *Regulation Strategies and Economic Policies: Essays in Honour of Bernard Corry and Maurice Peston*, Vol 3, Cheltenham: Edward Elgar.
- 1998 “Income Distribution, Redistribution and Incentives”, in *Wealth, Work, Well-Being*, Occasional Paper Series 1/1998, Cunningham Lecture and Symposium, Academy of the Social Sciences, 79-105.
- 1997 “A Tax Mix Change: Effects on Tax Rates, Labour Supply and Saving Behaviour”, in JG Head (ed), *Taxation Towards 2000*, Australian Tax Research Foundation, Ch 5, 103-121.
- 1994 “Taxation of Families: Individual Taxation Versus Income Splitting”, in JG Head and Krever (eds), *Tax Units and the Tax Rate Scale*, Australian Tax Research Foundation, Ch 3, 81-105.
- 1994 “Female Labour Supply, Housework and Family Welfare”, in *Measurement of Household Welfare*, R Blundell, I Preston and I Walker (eds), Cambridge University Press, Ch 6, 140-163.

Opinion Pieces

- 2004 “Election 2004: Taxing Times for Working Families”, *The Drawing Board: An Australian Review of Public Affairs*, July 5, School of Economics and Political Science, University of Sydney. <http://www.econ.usyd.edu.au/drawingboard>
- 2002 “Family-Friendly Policies Make for Higher Fertility Rates”, *On Line Opinion*
- 2002 “Howard’s Family Tax Policies and the First Child Tax Refund”, *The Drawing Board: An Australian Review of Public Affairs*, School of Economics and Political Science, University of Sydney. Reprinted in G Cooper, R Krever and R Vann (eds), *Personal Income Taxation*, Butterworth’s.

Forum

- 2012 “Henry Tax Review”. Five speakers: P Apps, J Mirrlees, K Henry, J Hewson and J Freebairn. Chaired by R Gregory. Crawford School of Public Policy, ANU College of Asia & the Pacific.

Submissions/Contributions to Government Inquiries/Reports

- 2009 “Women and Retirement Incomes”, NFAW submission to the Henry Review of Australia’s Future Tax System - retirement incomes, 21-34.
- 2009 “Tax Reform, Targeting and the Tax Burden on Women”, NFAW submission to the Henry Review of Australia’s Future Tax System, 7-51.
- 2005 Inquiry into Balancing Work and Family Submission No 73.
See: House of Representatives, Standing Committee on Family and Human Services – 16/05/2006 – Balancing Work and Family. Transcript of proceedings:
<http://parlInfo.aph.gov.au/parlInfo/>
- 1992 “The Role of Home Ownership”, *The National Housing Strategy*, Background Paper No 10. Commonwealth of Australia.

Conferences (invited/refereed)

- 2021 “Optimal Tax Design: Choice of Tax Base and Rate Structure”, Keynote speaker, Tax Symposium: Critical Junctures/Critical Perspectives, Monash University Law School, Melbourne, 15-16 July 2021.
- 2019 “Income Inequality, Taxation and the Economics of the Household”, Keynote speaker, 60th Annual Conference of the New Zealand Association of Economists, Victoria University Wellington, 3-5 July.
- 2019 “Optimal Taxation, Household Production and Intra-Household Exchange”, Invited paper, 2019 ASSA Conference, Atlanta, 3-6 January.
- 2018 Evidence on Inequality and the Need of a More Progressive Tax System”, Invited Speaker, Revenue Summit, 17 October, The Australia Institute, Canberra.
- 2016 “Optimal Family Taxation and Income Inequality” (with R Rees), Tax Research Conference, Corporate and Taxation Law and the Max Plank Institute for Tax Law and Public Finance, 28-29 November, 2016, Sydney Law School.
- 2016 “Optimal Taxation, Inequality and Household Labour Supply” (with R Rees), 2016 ESPE Conference, 15-18 June, Berlin, Germany.
- 2015 “Gender Equity in the Tax-Transfer System for Fiscal Sustainability”, ASSA Gender Equality Tax/Transfer Workshop, 4-5 November, Tax and Transfer Policy Institute, Crawford School of Public Policy, ANU, Canberra.
- 2014 “Inequality, Heterogeneity and the Household” (with Rees), The Economics of Gender and the Household Conference, 12 June, Centre d’Economie de la Sorbonne, Paris.
- 2014 “Tax Reform, Demographic Change and Rising Inequality”, Asia and the Pacific Policy Society Conference, G20’s Policy Challenges for ASIA and the Pacific, 11-12 March, Crawford School of Public Policy, ANU College of Asia & the Pacific, Canberra.
- 2013 ‘Optimal Taxation of Capital Income’ (with R Rees), Munich-Sydney Conference, 2-3 September, Max-Planck-Institut für Steuerrecht und Öffentliche Finanzen, Munich.
- 2013 “Optimal Taxation, Child Care, and Models of the Household” (with R Rees), RES Annual Conference, 3-5 April, University of London. London.

- 2012 “Capital Income Taxation and the Mirrlees Review” (with R Rees), Oxford Sydney Conference, 30-31 March, Faculty of Law. IZA DP No 6615.
- 2012 “Why Taxation Based on Household Income is Gender Biased” (with Y Andrienko and R Rees) Workshop on the Economics of Gender, Paris 1 INED ANR ADRES, 18-19 June, Nice.
- 2012 “Optimal Taxation, Child Care, and Models of the Household” (with R Rees), 2012 ESPE Conference, 20-13 June, Berne, Switzerland.
- 2012 “Labor Supply Heterogeneity and the Demand for Child Care of Mothers with Young Children” (with J Kabetek, R Rees and A van Soest), Workshop on Child Care, Work and Family, January 2012, NATSEM, Canberra.
- 2010 “Family Labour Supply, Child Care and Taxation” (with R Rees), Workshop on “Taxation and the Family”, 8-9 July, Max Planck Institute for Intellectual Property, Competition and Tax Law, Munich. Also presented at the Workshop on Resource Allocation and Welfare within the Family, ANU College of Business and Economics, 6-7 August, ANU, Canberra.
- 2010 “A New Household Perspective on Family Income Taxation” (with R Rees), Workshop on “Taxation and the Family”, 8-9 July, Max Planck Institute for Intellectual Property, Competition and Tax Law, Munich.
- 2010 “Why the Henry Review’s Family Tax Reform Recommendations are Unsustainable”, Women and Tax Seminar organised by NFAW, 30 July, University of Sydney.
- 2010 “Taxation, Saving and Family Tax Benefits over the Life Cycle”, Invited speaker, Conference on Australia’s Future Tax system: A Post-Henry Review, organised by the Institute of Chartered Accountants, ATAX, UNSW and Monash University, Business and Economics, 21-23 June, Sydney.
- 2009 “Family Time Use and Tax Policy over the Life Cycle”, Keynote speaker, Conference on Changing Labour Relations, Utrecht University School of Economics, 9-10 November, Utrecht.
- 2009 “Tax Reform and the Economics of the Household”, Invited speaker, Treasury Tax Review Seminars organised by the Australia’s Future Tax System Secretariat, 23 July, Treasury, Canberra.
- 2009 “Life Cycle Time Allocation and Saving in an Imperfect Capital Market” (with R Rees), Netspar (Netherlands Studies on Pensions, Aging and Retirement) Workshop on Pensions, 28-30 January, Amsterdam.
- 2008 “Life Cycle Time Use and the Household”, 30th IATUR (International Association for Time Use Research) Conference, 1 -3 December, Sydney.
- 2008 “Taxation of Couples”, *XXII Annual Conference of the European Society for Population Economics*, June 19-21, University College, London.
- 2008 “Household Taxation, Childcare and Female Labour Supply Heterogeneity”, invited paper, *Workshop on the labour market behaviour of couples: how do they work?* Organised by GREDEG, Université de Nice Sophia Antipolis, 13-14 June, Nice.
- 2008 “Taxation, Labour Supply and Saving”, *Conference in Honour of Richard Musgrave*, organised by Monash University, 2-4 June, Sydney.

- 2007 “Labour Supply and Tax Policy: some OECD Comparisons”, Invited Speaker, *New Zealand Association of Economists’s Annual Conference*, 27-29 June, Christchurch, NZ.
- 2007 “Lifecycle Labour Supply, Heterogeneity and Public Policy”, *XXI Annual Conference of the European Society for Population Economics*, June 14-16, Chicago, Illinois, USA.
- 2006 “Female Labour Supply, Taxation and the New Discrimination, *Presidential Address*, *XX Annual Conference of the European Society for Population Economics*, Verona, June 22-24.
- 2006 “Superannuation, Labour Supply and Gender Equity”, *ASSA and WISER Workshop on Communicating the Gendered Impact of Economic Policies: the Case of Women’s Retirement Incomes*, University of New South Wales, December 12-13.
- 2006 “The New Discrimination and Childcare”, *ASSA Workshop – Childcare: a Better Policy Framework for Australia*, University of Sydney, Sydney, July 13-14.
- 2004 “Taxation, Household Time Use and Heterogeneity”, *Nineteenth Annual Conference of the European Society for Population Economics*, June 16-18, Paris.
- 2004 “The High Taxation of Working Families”, *CFMEU and ACOSS Conference: For Fairness and Services: Restoring the Integrity of the Taxation System*, Sydney, June 23.
- 2004 “The Household, Time Use and Tax Policy” (with R Rees), *Eighteenth Annual Conference of the European Society for Population Economics*, Bergen, June 10-12.
- 2003 “The Economics of a Two Tier Health System: A Fairer Medicare?” (with R Rees and EJ Savage), *2003 Conference of the Australian Health Economics Society*, Canberra, Oct 2-3.
- 2003 “Life Cycle Health Costs and Living Standards”(with R Rees), *2003 Conference of Economists*, Canberra, Sept 29-Oct 1.
- 2003 “The Taxation of Couples” (with R Rees), *CESifo 2003 Venice Summer Institute Conference: Taxation and the Family*, Venice, July 24-26.
- 2003 “Effects of Family Tax Reform on Life Cycle Saving” (with R Rees), *CESifo 2003 Venice Summer Institute: Taxation and the Family*, Venice, July 24-26.
- 2003 “Time Allocation and Saving in an Imperfect Capital Market” (with R Rees), *NBER Summer Institute: Aggregate Implications of Microeconomic Consumption Behavior*, Boston, July 21-25.
- 2003 “Household Consumption, Domestic Production and Saving over the Life Cycle” (with R Rees), *Seventeenth Annual Meeting of the European Society for Population Economics*, New York.
- 2003 “Time Use and Child Costs over the Life Cycle” (with R Rees), *International Time Use Network Conference*, St Gerlach, The Netherlands, May 19-20.
- 2002 “Gender, Time Use and Labor Allocation”, Keynote paper at the World Bank Workshop: *Gender and Development*, World Bank, Washington, May 7.
- 2002 “Why an Earned Income Tax Credit Program is a Mistake for Australia”, *FH Gruen Public Lecture*, ANU, May 2.
- 2000 “Fertility, Saving and Pension Reform: Fallacies Underpinning Current Policy Directions”, *Ninth Annual Colloquium of Superannuation Research*, UNSW, July 9-10.

ARC and NHMRC Funded Research Grants

2013-2015 ARC Discovery Project (\$282,000): *Growing Inequality in Income and Wealth and the Taxation of Income from Capital: An Economic and Legal Analysis*. CIs: PF Apps and R Vann; PIs: G. Loutzenhiser and R. Rees.

2010-2012 ARC Discovery Project (\$580,000): *Taxation, Family Policy and Pension Reform in an Uncertain Economy*. CIs: PF Apps, A Booth, R Breunig; PIs: R Rees and A van Soest.

2008-2010 ARC Discovery Project (\$208,000): *A Lifecycle Approach to Labour Supply, Human Capital Accumulation and Public Policy*. CI: PF Apps; PIs: R Rees and I Walker.

2005-2007 ARC Discovery Project (\$318,000): *Modelling the Labour Market and the Impact of the Tax-Benefit System on Employment and GDP*. CIs: PF Apps and A Booth; PI: R Rees.

2003-2007 NHMRC Program Grant (\$6,825,000): *Individual Decision Making, Welfare Measurement and Policy Evaluation in the Health Sector*. CIs: JP Hall, DG Fiebeig, JJ Louviere, PF Apps and RC Viney; PI: EJ Savage.

2002-2004 ARC Discovery Project (\$260,000): *Taxation and the Welfare State: Implications of Current Policy Directions for Saving, Fertility, Economic Growth and Inequality*. CIs: PF Apps and R Breunig; PI: R Rees.

1999-2001 ARC Large Grant (\$139,000): *Tax-Benefit Reform in the Context of Globalisation*. CIs: PF Apps and L Burns.

1997-1999 ARC Large Grant (\$113,000): *Impact of Tax-Benefit Systems on Household Labour Supply, Domestic Production and Living Standards: International Comparisons*. CIs: PF Apps, RJ Vann and EJ Savage.

1996-1998 ARC Large Grant (\$122,105): *Women and Retirement Income Policy*, CIs: PF Apps, D Kingsford-Smith and L Burns.

1995-1997 ARC Large Grant (\$152,031): *Policy Implications of Gender Inequality and the Changing Role of Women in the Economy*. CIs: PF Apps and L Burns.

1991-1993 ARC Large Grant (\$123,000): *Legal and Economic Analysis of Taxation Law and Policy Reforms in Australia*. CIs: RJ Vann, PF Apps, G Cooper and L Burns.

1991-1992 ARC Large Grant (\$49,000): *Structure of the Australian Labour Market*. CIs: PF Apps and GS Jones.

1989-1991 ARC Large Grant (\$120,000): *Analysis of Reforms to the Australian Tax and Social Security System*. CIs: PF Apps, GS Jones and EJ Savage.

1986-1988 ARC Large Grant (\$72,850): *Analysis of Reforms to the Australian Tax and Social Security System*. CIs: PF Apps, GS Jones and EJ Savage.