

NEIL H. BUCHANAN

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CURRENT ACADEMIC YEAR

- **James J. Freeland Eminent Scholar Chair in Taxation, Professor of Law, and Director of Global Scholarly Initiatives (University of Florida, 2019 - present)**
- **Visiting Scholar (Vienna University of Business and Economics, Fall 2022)**
- **Pierre Genest Guest Lecturer (Osgoode Hall Law School, York University, November 2022)**
- **Visiting Scholar (Oxford University, Hilary Term 2023)**
- **Visiting Scholar (Auckland University, March-April 2023)**

PRIMARY AREAS OF SCHOLARLY AND TEACHING INTEREST:

- Intergenerational justice
- Government finance and fiscal policy
- Tax law
- Interdisciplinary approaches to law
- Gender and law
- Economics and law

EDUCATION:

- Harvard University, A.M. in Economics, Ph.D. in Economics
- Monash University, Ph.D. in Laws (specializations in Public Administration and Taxation)
- University of Michigan Law School, J.D.
- Vassar College, A.B. in Economics

PUBLICATIONS AND WORK IN PROGRESS:

Books and Conference Volumes

1. TAXATION: AN INTRODUCTION (co-authors Dominic de Cogan and John Snape) (expected 2023)
2. THE MYTH OF OWNERSHIP AFTER 20 YEARS (co-edited with Dominic de Cogan and John Snape) (in progress, publication expected 2023)
3. WHAT DO WE OWE FUTURE GENERATIONS? NEW PRIORITIES IN A CONSTITUTIONAL CRISIS (in

progress, publication expected 2022)

4. SUSTAINABLE TAXATION – GLOBAL CHALLENGES AND LEGAL SOLUTIONS (co-edited with Yvette Lind), Florida Tax Review (co-edited with Yvette Lind, 2020)
5. THE DEBT CEILING DISASTERS: HOW THE REPUBLICANS CREATED AN UNNECESSARY CONSTITUTIONAL CRISIS AND HOW THE DEMOCRATS CAN FIGHT BACK, Carolina Academic Press (2013)

Amicus Briefs

1. *Kelvin Leon Jones, et al. v. Ron DeSantis, et al.*, Case No. 4:19-cv-300-RH/MJF (11th Cir. Aug. 3, 2020) (signatory)
2. *South Dakota vs. Wayfair, Inc., et al.*, Docket No. 17-494 (U.S. Mar 5, 2018) - Brief of Amici Curiae Law Professors and Economists in Support of Petitioner (signatory)
3. *Annie Gaylor, et al v. Steven Mnuchin, et al.*, Docket No. 18-01280 (7th Cir. Feb 08, 2018) - Amicus brief filed by Amicus Curiae Tax Law Professors (signatory)

Published Articles and Book Chapters

1. *The Myth of Ownership Beyond the Tax Context*, in Neil H. Buchanan, Dominic de Cogan, and John Snape (editors), THE MYTH OF OWNERSHIP AFTER 20 YEARS (expected 2023)
2. *Justice Delayed: The Constitutional Requirement to Guarantee Legal Rights With More Than “All Due Deliberate Speed”* (co-authored with Michael C. Dorf) (expected 2023)
3. *Bringing Law and Policy Back from the Black Hole of Efficiency-Based Analysis: Another Important Step Toward Refocusing on Justice*, JOTWELL TAX (July 12, 2022) [[link](#)]
4. *Roundtable Discussion on COVID-19, Tax and their Related Impacts on Gender and, in Particular, on Women* (convened by Lotta Björklund Larsen), 7 Journal of Tax Administration 127 (2022) [[link](#)]
5. *Comparative (Tax) Scholarship is for Everyone, and Everyone Can Make It Better*, JOTWELL TAX (July 14, 2021) [[link](#)]
6. *White Privilege: What It Is, What It Is Not, and How It Shapes American Discussions of Policing and Historical Iconography*, 31 University of Florida J. L. & Public Policy 99 (Fall 2020)
7. *A Tale of Two Formalisms: How Law and Economics Mirrors Originalism and Textualism* (with Michael C. Dorf), 106 Cornell L. Rev. 591 (2020)
8. *Sustainable Tax Policy Through the Lens of Intergenerational Justice*, 23 Fla. Tax Rev. 499 (2020)
9. Review of Nancy J. Altman, *The Truth About Social Security: The Founders’ Words Refute Revisionist History, Zombie Lies, and Common Misunderstandings*, 39 CONTRIBUTIONS TO POLITICAL ECONOMY 95 (June 2020)
10. *The Bereaved Should Not Be Preyed Upon: Can the Tax System Help?*, JOTWELL TAX (June 26, 2020) [[link](#)]
11. *The Law of Taxation Is the Lynchpin of Civilization*, JOTWELL TAX (June 26, 2019) [[link](#)]
12. *The Ability-to-Pay Principle and the Counterintuitive Distributive Justice Analysis of Alimony Payments*, JOTWELL TAX (July 2, 2018) [[link](#)]
13. *Social Security is Fair to All Generations: Demystifying the Trust Fund, Solvency, and the Promise to Younger Americans*, 27 CORNELL JOURNAL OF LAW & PUBLIC POLICY 237 (Winter 2017)
14. *Situational Ethics and Veganism* (in symposium on Sherry Colb and Michael Dorf, *Beating Hearts: Abortion and Animal Rights*), BOSTON UNIVERSITY LAW REVIEW ANNEX (March 26, 2017)
15. *Telling the Middle Class How to Be Middle Class: Tax Incentives for Saving*, JOTWELL TAX (September 30, 2016) [[link](#)]
16. *Don’t End or Audit the Fed: Central Bank Independence in an Age of Austerity* (with Michael C. Dorf), 102 CORNELL LAW REVIEW 1 (2016)
17. *Using the Tax Code to Help Universities Put Big-Time College Sports in (Some) Perspective*,

- JOTWELL TAX (September 11, 2015) [\[link\]](#)
18. *An Odd Remedy That Does Not Solve the Supposed Problem*, GEORGE WASHINGTON LAW REVIEW ON THE DOCKET (OCTOBER TERM 2014) (23 May 2015)
 19. *Legal Scholarship Makes the World a Better Place*, JOTWELL – LEGAL SCHOLARSHIP WE LIKE AND WHY IT MATTERS (November 7, 2014) [\[link\]](#)
 20. *Thomas Piketty’s Book is Masterful and Important, But Ultimately a Sideshow*, JOTWELL TAX (July 7, 2014) [\[link\]](#)
 21. *Owaru Kotono Nai Saimu Jogen No Kiki (The Never-Ending Debt Ceiling Crisis)*, SOZEI KENKYU (TAX STUDIES) No. 774, 177-188 (April 2014) [Japanese translation of invited lecture to the Japan Tax Association, January 30, 2014]
 22. *Borrowing by Any Other Name: Why Presidential “Spending Cuts” Would Still Exceed the Debt Ceiling* (with Michael C. Dorf), 114 COLUMBIA LAW REVIEW *SIDEBAR* 44 (March 11, 2014)
 23. *What Legal Scholars Need to Know About Economic Research on Taxation: The Evidence Thoroughly Debunks the Conventional Wisdom*, JOTWELL TAX (August 9, 2013) [\[link\]](#)
 24. *The Role of Economics in Tax Scholarship*, in David Brennen, Karen Brown, and Darryl Jones (editors), BEYOND EFFICIENCY (2013)
 25. *Will the United States Government Ever Again Have a Functioning Budget System?* 24(1) ECONOMICS & LABOUR RELATIONS REVIEW 5 (2013) [invited keynote article for peer-reviewed journal]
 26. *Bargaining In the Shadow of the Debt Ceiling: When Negotiating Over Spending and Tax Laws, Congress and the President Should Consider the Debt Ceiling a Dead Letter* (with Michael C. Dorf), 113 COLUMBIA LAW REVIEW *SIDEBAR* 32 (March 5, 2013)
 27. *The Tax System Should Be Neutral with Respect to Homeownership*, in *Point & Counterpoint: Tax Incentives for Homeownership—A Lincoln–Douglas Debate*, 32 ABA SECTION OF TAXATION *NEWSQUARTERLY* 1 (Winter 2013)
 28. *We Should Continue to Provide a Tax Break for Gains on the Sale of Owner-Occupied Houses* (as N. Harold Buchanan), in *Point & Counterpoint: Tax Incentives for Homeownership—A Lincoln–Douglas Debate*, 32 ABA SECTION OF TAXATION *NEWSQUARTERLY* 20 (Winter 2013)
 29. *Nullifying the Debt Ceiling Threat Once and for All: Why the President Should Embrace the Least Unconstitutional Option* (with Michael C. Dorf), 112 COLUMBIA LAW REVIEW *SIDEBAR* 237 (December 21, 2012)
 30. *How to Choose the Least Unconstitutional Option: Lessons for the President (and Others) from the Debt Ceiling Standoff* (with Michael C. Dorf), 112 COLUMBIA LAW REVIEW 1175 (2012)
 31. *Why We Should Never Pay Down the National Debt*, 50 LOUISVILLE LAW REVIEW 683 (2012)
 32. *Does Anyone Really Understand Medicare? Richard Kaplan Does, and You Can, Too*, JOTWELL TAX (October 23, 2012) [\[link\]](#)
 33. *Good Deficits: Protecting the Public Interest from Deficit Hysteria*, 31 VIRGINIA TAX REVIEW 75 (2011)
 34. *What Kind of Environment Do We Owe Future Generations?* 15 LEWIS & CLARK LAW REVIEW 339 (2011)
 35. *Should We Tax the Rich, or Leave Them Alone?* JOTWELL TAX (June 6, 2011) [\[link\]](#)
 36. *Medicare Meets Mephistopheles: Health Care, Government Spending, and Economic Prosperity*, 29 MISSISSIPPI COLLEGE LAW REVIEW 319 (2010)
 37. *Health Care Costs and Fiscal Infirmary*, JOTWELL TAX, (June 2, 2010) [\[link\]](#)
 38. *Four out of Four Panelists Agree: U.S. Fiscal Policy Does Not Cheat Future Generations*, 77 GEORGE WASHINGTON LAW REVIEW 1402 (2009)
 39. *What Do We Owe Future Generations?* 77 GEORGE WASHINGTON LAW REVIEW 1237 (2009)

40. “Generational Theft”? *U.S. Fiscal Policy Does Not Cheat Future Generations*, CHALLENGE: THE MAGAZINE OF ECONOMIC AFFAIRS [peer-reviewed], Volume 52, No. 5 (September - October 2009), pp. 44-54
41. *How Realistic Is the Supply/Demand Equilibrium Story? A Simple Demonstration of False Trading and Its Implications for Market Equilibrium*, JOURNAL OF SOCIO-ECONOMICS [peer-reviewed], Volume 37, No. 1 (February 2008), pp. 400-15
42. *Social Security and Government Deficits: When Should We Worry?* 92 CORNELL LAW REVIEW 257 (2007)
43. *Is It Sometimes Good To Run Budget Deficits? If So, Should We Admit It (Out Loud)?* 26 VIRGINIA TAX REVIEW 325 (2006)
44. *The JEC’s Estate Tax Report: Myths and Legends*, 111 TAX NOTES 1133 (2006)
45. *The Case Against Income Averaging*, 25 VIRGINIA TAX REVIEW 1151 (2006)
46. *Social Security, Generational Justice, and Long-Term Deficits*, 58 TAX LAW REVIEW 275 (2005)
47. *The Uses of the Concept of Efficiency in Tax Analysis*, 98 NATIONAL TAX ASSOCIATION PROCEEDINGS 441 (2005)
48. *Playing with Fire: Feminist Legal Theorists and the Tools of Economics*, in FEMINISM CONFRONTS HOMO ECONOMICUS, Martha A. Fineman and Terence Dougherty, editors, Cornell University Press, (2005)
49. “Shooting From the Hip, or Taking Careful Aim: How Should People Make Decisions? A Review of Malcolm Gladwell’s *Blink* and Steven Levitt and Stephen Dubner’s *Freakonomics*,” FindLaw’s WRIT (October 7, 2005) [\[link\]](#)
50. “Under the U.S. Tax System, Do the Rich Really Get Richer? A Review of David Cay Johnston’s *Perfectly Legal: The Covert Campaign to Rig Our Tax System to Benefit the Super Rich—and Cheat Everybody Else*,” FindLaw’s WRIT (June 11, 2004) [\[link\]](#)
51. “Proof Through Repetition and the ‘Liberal Bias’ of the U.S. Media: Review of Eric Alterman’s *What Liberal Media?*” FindLaw’s WRIT (June 20, 2003) [\[link\]](#)
52. Review of *No Equal Justice: Race and Class in the American Criminal Justice System*, David Cole, THEORETICAL CRIMINOLOGY, Vol. 3: 4 (November 1999)
53. *A User’s Guide to Proposals to Replace the U.S. Tax System and Strangle Fiscal Policy*, JOURNAL OF ECONOMIC ISSUES [peer-reviewed], Volume XXXI, No. 3 (September 1999), pp. 505-523
54. *Taxes, Saving, and Macroeconomics*, JOURNAL OF ECONOMIC ISSUES [peer-reviewed], Volume XXXI, No. 1 (March 1999), pp. 59-76
55. *The Effects of the Fiscal Deficit on the Composition of U.S. GDP: An Analysis of Disaggregated Data*, in IMPROVING THE GLOBAL ECONOMY, Paul Davidson and Jan A. Kregel, editors, Edward Elgar Publishers (1997), pp. 133-171
56. Review of *The Misunderstood Economy: What Counts and How to Count It*, Robert Eisner, 13 CONTRIBUTIONS TO POLITICAL ECONOMY 97-99 (1994)
57. Review of *New Ideas From Dead Economists*, Todd G. Buccholz, CONTRIBUTIONS TO POLITICAL ECONOMY, vol. 10 (1991), pp. 82-85
58. Review of *The Politics of Rich and Poor*, Kevin Phillips, 10 CONTRIBUTIONS TO POLITICAL ECONOMY 90-94 (1991)

Doctoral Dissertations

1. *The Debt Ceiling Statute and Constitutional Limits on U.S. Economics Policy* (2016) (unpublished Ph.D. dissertation, Monash University, Department of Business Law and Taxation)
2. *Debt, Deficits, and Fiscal Policy: Three Essays* (1996) (unpublished Ph.D. dissertation, Harvard University, Department of Economics)

Works in Progress and Working Papers

1. Social Security, Inequality, and Younger Generations
2. A Plan to Expand and Strengthen Social Security
3. Retirement Security: A Comparison of the U.S., New Zealand, and Australia
4. Forced Labor and Taxation as Theft: Debunking Nozickian Sleight of Hand
5. The Trinity without the Holy Ghost: Tax Scholarship Without the False Idol of Efficiency
6. *Why Do Women Lawyers Earn Less than Men? Parenthood and Gender in a Survey of Law School Graduates*, GWU Law School Public Law Research Paper No. 449 (October 2, 2008); available at SSRN: <http://ssrn.com/abstract=1280464> [unpublished working paper]

Future Projects

1. Is There a Case for a (New and Less Damaging) Balanced Budget Amendment?
2. Resuscitating Robin Hood: Power, Taxation, and Distributive Justice
3. Deadbeat Dads and the Deductibility of Unpaid Child Support
4. Long-Term Budget Deficits: How Wide is the Range of Plausible Fiscal Gaps, and Could the ‘Gap’ Actually Be a Surplus?
5. The U.S. Constitution and Inflation

Periodical Writing

1. *Dorf on Law*, co-author, November 2006-present [[link](#)]
2. *Justia’s Verdict: Opinion and Commentary*, Columnist (bi-weekly), July 2011-present [[link](#)] (successor to FindLaw’s *Writ* [[link](#)])
3. *Newsweek*, featured columnist, January 2016 - February 2018 [[link](#)]
4. “Leave the Fed Alone!” (with Michael C. Dorf), *Huffington Post*, March 9, 2016 [[link](#)]
5. “The Debt Ceiling Cannot Force the President to Default On Our Obligations,” *JURIST - Forum*, Nov. 17, 2013 [[link](#)]
6. “For President Obama, Winning a Short-Term Debt Battle Is Not Enough,” *Constitution Daily*, October 4, 2013 [[link](#)]
7. “The Constitution,” in “Room for Debate: Proposing the Unprecedented to Avoid Default,” *The New York Times*, January 13, 2013 [[link](#)]
8. “Obama Should Override the Debt Ceiling,” *CNN Opinion*, January 11, 2013 [[link](#)]
9. “Fringe Legal Positions and the Supreme Court’s ACA Decision,” *JURIST - Forum*, Aug. 2, 2012 [[link](#)]
10. FindLaw’s *Writ* [[link](#)], Columnist (bi-weekly), 2009-10, Guest Columnist, 2000-09. Archive of columns available: [[link](#)]
11. “Tax Wall Street’s Huge Bonuses,” *CNN Opinion*, December 28, 2009 [[link](#)]
12. *TaxProf Blog* [[link](#)], Guest Blogger, July 2005, November 2008
13. *Concurring Opinions* [[link](#)], Guest Blogger, September-October 2008
14. *A Taxing Matter* [[link](#)], Guest Blogger, May 2006
15. *Left2Right* [[link](#)], Blogger, March-September 2005
16. “Amazing But True: Supply-Side Economics Lives On,” *Dollars and Sense*, April 1989, pp. 64-66. Re-printed in *Annual Editions: Macroeconomics*, The Dushkin Publishing Group, 1990
17. “Sad Reflections on Campaign ‘88,” *Dollars and Sense*, November 1988, pp. 5-8
18. “Assault on the Law: Conservative Jurists Bring Their Economics to the Bench,” *Dollars and Sense*, May 1988, pp. 9-11

Expert Testimony, Consultation to Governments, and Press Conferences

1. Press conference, National Press Club, October 14, 2013 (answering questions regarding the U.S. federal government shutdown and the impending default on U.S. debt)

2. Explanation of debt ceiling and related issues, Macroeconomics and Finance Department, Embassy of France, Washington DC, January 16, 2013
3. Response to Representative Pascrell's Question for the Record, Committee on Ways and Means, U.S. House of Representatives, August 19, 2011
4. Written and Oral testimony, Hearing on "How the Tax Code's Burdens on Individuals and Families Demonstrate the Need for Comprehensive Tax Reform," Committee on Ways and Means, U.S. House of Representatives, April 13, 2011

SCHOLARLY VISITS:

- Griffith University (Brisbane, Australia), April 2023
- University of Auckland, March-April 2023
- Oxford University, Hilary Term 2023
- Osgoode Hall Law School, York University, Genest Guest Lecturer, November 2022
- Vienna University of Business and Economics, Fall 2022
- University of Cambridge Faculty of Law, Fall 2021
- University of Antwerp, October 2021
- University of Warwick, October 2021
- Lund University, Sweden, November 2019
- University of Warwick, October 2019
- University of Gävle, Sweden, April 2019
- Herbert Smith Freehills Visitor, University of Cambridge Faculty of Law, January – April 2019
- Distinguished Visiting Scholar, Christ's College Cambridge, January – April 2019
- Visiting Professor, Institute for Austrian and International Tax Law, Vienna University of Business and Economics, October 2009, June 2018
- Atax Visiting Scholar, University of New South Wales (Sydney), January – February 2017
- PriceWaterhouseCoopers Visiting Professor of Law, Vienna University of Business and Economics, May-June 2013
- Visiting Scholar, Cornell Law School, July 2009 – December 2010
- Scholar in Residence, Queen Mary University of London, Department of Law, September 2010
- Visiting Scholar, Oñati International Institute for the Sociology of Law, Oñati, Spain, November 2009

SELECTED CONFERENCE AND SEMINAR PRESENTATIONS:

Keynote Speeches and Invited Lectures

- *How Can and Should Nations Fund Retirement Benefits for Global Workers?* 12th Queensland Tax Researchers Symposium, Griffith University (Brisbane, Australia), July 8, 2022
- *Taxation Should Be More Than Just Politics, but Is It?* 32nd Australasian Tax Teachers' Association Conference, Canterbury University (Christchurch, New Zealand), January 2022
- Digital Taxes and Analog Justice (invited and scheduled, not delivered due to illness) University of Vienna, Austria, November 18, 2019
- Sustainable Taxation – Global Challenges and Legal Solutions University of Gävle, Sweden, April 9, 2019
- Inaugural Lecture, Town & Gown Seminar Series, sponsored by The New Zealand Centre of Law and

Business in conjunction with Kensington Swan

Auckland, New Zealand, May 9, 2016

- *The U.S. Presidential Election, Taxes, and the Possibilities for Prosperity*
University of Melbourne, May 4, 2016
University of Tasmania, May 6, 2016
Victoria University of Wellington, May 13, 2016
School of Taxation and Business Law, University of New South Wales, May 16, 2016
- *Avoidable Fiscal Disasters: Understanding the U.S. Debt Ceiling*
Japan Tax Association, Special Lecture, Tokyo, Japan, January 2014
26th Australasian Tax Teachers' Association Conference, Brisbane, Australia, January 2014
- Book Talk: *The Debt Ceiling Disasters*, Women's National Democratic Club, Washington, January 7, 2014
- Featured Speaker at inaugural "Town Hall Tuesday," National Constitution Center, Philadelphia, discussing the debt ceiling and the Constitution, October 29, 2013
- *Avoidable Fiscal Crises*, Inaugural Lecture, Vienna University of Business and Economics, Austria, May 27, 2013
- *The Fiscal State and Social Citizenship –Theorizing taxation from socio-cultural perspectives*, Umea University, Sweden, March 13-14, 2013
- *Understanding the Debt Ceiling*, Columbia Law School, February 22, 2013
- *Swerving to Avoid the "Fiscal Cliff": The Debt Ceiling, Sequestration and Tax Policy in America*
Center for National Policy, Washington DC, January 11, 2013
- *Tax: It's More Than Numbers*
23rd Australasian Tax Teachers' Association Conference, Melbourne, Australia, January 2011

Presentations

[Note: Presentations of a paper at different stages of writing are grouped together. Where substantially the same project was presented with different titles in different venues, the most recent title is listed.]

- Generational Aspects of Social Policy
Law & Society Association annual meeting, Lisbon, July 16, 2022
- Future Generations and Death by Austerity
Law & Society Association Annual Meeting, virtual, May 29, 2021
- A Tale of Two Formalisms: How Law and Economics Mirrors Originalism and Textualism
Seminar on Economics and Law, Pontificia Universidad Católica del Perú, April 12, 2021
Cambridge Tax Discussion Group, University of Cambridge, May 28, 2020
Critical Tax Conference, University of Florida, April 11, 2020
Cornell University, March 20, 2020
University of Florida, March 9, 2020
- Confessions of a Recovering Economist
Critical Tax Conference, University of California- Irvine Law School, April 9, 2021
Tax Policy Seminar, University of Oregon Law School, September 23, 2020
- What Kind of Retirement Do We Owe Future Generations?
Tax Policy Workshop, Duke University Law School, April 6, 2021
- White Privilege: What It Is, What It Is Not, and How It Shapes American Discussions of Policing and Historical Iconography

- Conference: Black Lives Matter, University of Florida Law School, March 29, 2021
- What Do We Owe Future Generations?
 - University of Graz (Austria), November 7, 2019
 - University of Lund (Sweden), November 5, 2019
 - Copenhagen Business School (Denmark), November 4, 2019
 - University of Limerick (Ireland), October 22, 2019
 - University of Warwick (England), October 11, 2019
 - Kings College, University of London (England), October 4, 2019
 - University of Gävle (Sweden), April 11, 2019
 - University of Kent (England), April 3, 2019
 - University of Surrey (England), March 27, 2019
 - University of Exeter (England), March 19, 2019
 - Kings College, University of London (England), March 18, 2019
 - Leiden University (The Netherlands), March 14, 2019
 - University of Edinburgh (Scotland), March 12, 2019
 - University College Dublin Faculty Seminar (Ireland), March 8, 2019
 - University College Dublin Student Seminar (Ireland), March 8, 2019
 - University of Leeds (England), February 28, 2019
 - University of Warwick (England), February 25, 2019
 - Queen Mary University of London (England), February 21, 2019
 - Cambridge University (England), February 21, 2019
- *Future Generations, the Environment, and Constitutional Crisis*
 - Law & Society Association annual meeting, Washington, June 1, 2019
 - Law & Society Association annual meeting, Toronto, June 2, 2018
- Doctoral Program Workshop: *Legal, Fiscal, and Economic Considerations in Retirement Policy*
 - Vienna University of Business and Economics, June 15, 2018
- *Social Security, Inequality, and Younger Generations*
 - Law & Society Association annual meeting, Mexico City, June 2017
 - Critical Tax Conference, Northwestern University, April 2015
- *The Trinity Without the Holy Ghost: Taking Efficiency Out of Tax Analysis*
 - Critical Tax Conference, Saint Louis University, April 2017
 - Law & Society Association Annual Meetings, Honolulu, June 2012
- *Social Security is Fair to Future Generations*
 - Tax Policy Colloquium, University of California – Irvine, March 2017
 - Law & Society Association annual meeting, New Orleans, June 2016
 - Randall-Parks Speakers Series, University of Kentucky, April 2016
 - Critical Tax Conference, Tulane University, April 2016
 - Faculty Lunch Series, The George Washington University Law School, February 2016
 - Faculty Workshop, Southern Methodist University Dedman School of Law, January 2016
 - Tax Policy Colloquium, University of Florida Graduate Tax Program, November 2015
 - Critical Tax Conference, Northwestern University, April 2015
 - Law & Society Association annual meeting, Boston, June 2013
 - Southeastern Association of Law Schools Annual Conference, Amelia Island, August 2012
 - Law & Society Association annual meeting, Chicago, May 2010

- Retirement Security Issues in Australia and the United States
 - Taxation and Business Law Seminar, University of New South Wales (Sydney), February 2017
 - Taxation Law Unit, Curtin University (Perth), February 2017
 - Transfer and Tax Policy Institute, Australian National University (Canberra), February 2017
- *Tax and Other Issues After the 2016 U.S. Elections*, 29th Australasian Tax Teachers' Association Conference, Victoria University of Wellington (New Zealand), January 2017
- *Justifying Federal Reserve Independence in an Age of Austerity*
 - Constitutional Law Colloquium, Georgetown University Law Center, October 2015
- *The Path of Health Care Expenditures in the United States: Smooth Landing or Fiery Crash?*
 - Congress of the International Associate of Law and Mental Health, Vienna (Austria), July 2015
 - Law & Society Association annual meeting, Seattle, May 2015
- *Forced Labor, and Taxation as Theft: Debunking Some Confused Philosophical Attacks on the Income Tax*
 - Law & Society Association annual meeting, Minneapolis, May 2014
 - Critical Tax Conference, Baltimore, April 2014
- *Bargaining In the Shadow of the Debt Ceiling: When Negotiating Over Spending and Tax Laws, Congress and the President Should Consider the Debt Ceiling a Dead Letter*
 - Randall-Parks Speakers Series, University of Kentucky, February 2013
- *The Trinity Without the Holy Ghost: Taking Efficiency Out of Tax Analysis*
 - Law & Society Association Annual Meetings, Honolulu, June 2012
- *Will the United States Government Ever Again Have a Functioning Budgetary System?*
 - University of New South Wales, Sydney, Australia, March 2012
 - University of Melbourne, Australia, March 2012
 - Hong Kong University, February 2012
- *How to Choose the Least Unconstitutional Option: Lessons for the President (and others) from the Debt Ceiling Standoff*
 - Duke Law School, January 19, 2012
 - AALS, Annual Meeting, Washington, D.C., January 4, 2012
 - ABA Section on Administrative Law, Annual Meeting, Washington, D.C., November 17, 2011
- *Why We Should Never Pay Down the National Debt*
 - Law Review Symposium, University of Louisville, October 2011
 - Randall-Parks Speakers Series, University of Kentucky, October 2011
- *What Kind of Education Do We Owe Future Generations?*
 - Critical Tax Conference, Santa Clara University, April 2011
 - Law & Society Association annual meeting, San Francisco, June 2011
- *What Kind of Environment Do We Owe Future Generations?*
 - Tulane Tax Roundtable, New Orleans, March 2011
 - 15th Annual Business Law Fall Forum: Taxation and the Environment, Lewis & Clark School of Law, Portland, Oregon, October 2010
- *How Soon Will the Next Crisis Come, and What Are We Doing Now That Will Hasten It?*
 - Conference on "Globalisation and Business Challenges in the post-Financial Crisis World," Monash University, Prato, Italy, September 2010
- *Good Deficits: Protecting the Public Interest from Deficit Hysteria*
 - Hastings College of Law, San Francisco, September 2010

- *The Economic and Practical Implications of Health Care Reform*
Critical Tax Conference, Saint Louis University, April 10, 2010
Symposium on “Diagnosing American Health Care: Economic Stakeholders and Bioethical Considerations,” Mississippi College of Law, February 26, 2010.
- *What Do We Owe Future Generations?* (Presentations of various versions of now-published law review article)
University of Toronto, Faculty of Law, Toronto, Ontario, November 2009
Oxford University, Center for Business Taxation, Oxford, England, November 2009
Queen Mary, University of London, London, England, November 2009
Oñati International Institute for the Sociology of Law, Oñati, Spain, November 2009
Vienna University of Economics and Business Administration, Institute for Austrian and International Tax Law, October 2009
UCLA Law School, February 2009 (in absentia)
Principal Paper, panel on “Government Finances Today and Economic Prosperity Tomorrow,” in the symposium: “What Does Our Legal System Owe Future Generations? New Analyses of Intergenerational Justice for a New Century,” the George Washington University Law School, October 2008.
Cornell Law School, February 2008
Loyola-Los Angeles Law School, November 2007
The George Washington University Law School, September 2007
Harvard Law School Tax Conference, Woodstock, Vermont, August 2007
Law & Society Association annual meeting, Humboldt University, Berlin, Germany, July 2007
Young Tax Scholars’ Conference, Boston University Law School, June 2007
Critical Tax Conference, UCLA Law School, April 2007
- *The Growth Budget: Disciplined and Responsible Government Spending for Future Prosperity*
Law & Society Association annual meeting, Denver, Colorado, May 2009
Tax Policy Workshop, Boston College Law School, March 2009
Symposium on Fiscal Policy, Washington University School of Law, March 2009
Faculty Workshop, Saint Louis University Law School, September 2008
Law & Society Association annual meeting, Montreal, Quebec, Canada, May 2008
Critical Tax Conference, Mercer University Law School, April 2006
- *Rich and Poor: Power, Taxation, and Distributive Justice*
Critical Tax Conference, Indiana University (Bloomington) School of Law, April 2009
- *Why Do Women Lawyers Earn Less than Men? Parenthood and Gender in a Survey of Law School Graduates*
Faculty Works-in-Progress, The George Washington University Law School, November 2008
- *Solvency and Sustainability in Federal Budgeting*
Law & Society Association annual meeting, Baltimore, July 2006
- *Social Security and Government Deficits: When Should We Worry?*
Young Tax Scholars’ Conference, University of Colorado Law School, June 2006
- *Should We Adopt William Vickrey’s Cumulative Averaging Income Tax System?*
Colloquium on Tax Policy and Public Finance, NYU Law School, January 26, 2006
American Association of Law Schools, Section on Taxation, San Francisco, January 2005
Faculty Colloquium, Rutgers School of Law – Newark, September 2004

- *Social Security, Generational Justice, and Long-Term Deficits*
Critical Tax Conference, Seattle University, April 2005
University of Michigan Tax Policy Workshop, March 9, 2005
Colloquium on Tax Policy and Public Finance, NYU Law School, April 15, 2004
- *The Real Costs of Imprisonment: National and New Jersey Data*
Sentencing Symposium, Rutgers Center for Law & Justice, Newark, April 2005

Conference/Symposium Organizer

- Law & Society Annual Meetings, multiple sessions under the auspices of “Law, Society, and Taxation,” annually since 2005
- Sustainable Taxation – Global Challenges and Legal Solutions, University of Gävle, Sweden, April 8-9, 2019
- “What Does Our Legal System Owe Future Generations? New Analyses of Intergenerational Justice for a New Century,” faculty advisor for symposium organized and sponsored by *The George Washington University Law Review*, Vol. 77, October 23-24, 2008
- “Critical Tax Theory Conference,” Rutgers School of Law-Newark, April 2-4, 2004.

Chair and/or Discussant

- Chair: “Ancient,” Tax History Conference, University of Cambridge, July 4, 2022
- Discussant: “Politics of Redistribution: Tax, Class, and Inequality,” The Society for the Advancement of Socio-Economics, virtual, July 2, 2021
- Discussant: “Monopsony, Wages, and the Incidence of the Earned Income Tax Credit,” Tracey Roberts, AALS Virtual Poverty Law Section Workshop, June 22, 2021
- Discussant: “Taxation and Justice,” Yvette Lind, University of Gävle, Sweden, April 10, 2019
- Chair: “Roundtable on 100 years of Joseph Schumpeter’s ‘Crisis of the Tax State,’” Law & Society Association annual meeting, Toronto, June 2018
- Chair: “Gender, Development, and Fiscal/Economic Equality,” Law & Society Association annual meeting, Mexico City, June 2017
- Chair/Discussant: “Law & Society Tax Scholarship, Illustrative Examples,” Law & Society Association annual meeting, Mexico City, June 2017
- Chair/Discussant: “Inequality,” Law & Society Association annual meeting, New Orleans, June 2016
- Chair/Discussant: McGill University, conference on Human Rights and Tax Law, June 18-20, 2014
- Chair/Discussant: “International Taxation,” Law & Society Association annual meeting, Boston, May 2013
- Commenter: “Carrots, Sticks, and Salience,” by Brian D. Galle, Columbia Law School Tax Policy Workshop, July 2012
- Commenter: The Taxation Law Research Programme's Third International Conference: "The European Union and Greater China: Understanding the Fundamentals of the New Taxation Relationship," Hong Kong University, February 2012
- Commenter: “Families, Capitalism, and the Role of the State,” by Maxine Eichner, Feminist Legal Theory Collaborative Research Network Conference, January 2012
- “Tax Policy and Economic Theory,” Law & Society Association annual meeting, Chicago, Illinois, May 2010
- “The Role of Tax Expenditures in Major Public Policy Areas: Business Incentives (Part 2),” Tax Expenditures and Public Policy in Comparative Perspective, Osgoode Hall Law School, Toronto, Ontario, September 2009
- Reader: Isaac William Martin’s THE PERMANENT TAX REVOLT, Law & Society Association annual

meeting, Denver, Colorado, May 2009

- “The Intersection of Public and Private Work,” Law & Society Association annual meeting, Montreal, Quebec, Canada, May 2008
- “Interdisciplinary Reasons to Recalibrate the Equity/Efficiency Balance in Tax Analysis,” American Association of Law Schools, Section on Taxation, New York, January 2008
- “Governing Labour: Values, Approaches, and Techniques,” Law & Society Association annual meeting, Humboldt University, Berlin, Germany, July 2007
- “Leveraging Law: Working Time, Pay, and Benefits,” Law & Society Association annual meeting, Baltimore, 2006
- “Legal Perspectives on Tax Policy Issues,” National Tax Association, Miami, 2005
- “Class and Labor: Barriers to Work and Upward Mobility,” Law & Society Association annual meeting, Chicago, 2004.
- “Privatization, Accountability, and Public Welfare,” Law & Society Association annual meeting, Chicago, 2004.
- “Privatization, Labor Markets, and Accountability,” Law & Society Association, Pittsburgh, 2003.
- “Unions and Work in the Modern World,” Law & Society Association, Miami Beach, 2000.

Panelist

- “Tax Policy Discussion Group,” Southeastern Association of Law Schools Annual Conference, Sandestin (Florida), July 31, 2022
- “Tax Policy Discussion Group,” Southeastern Association of Law Schools Annual Conference, Boca Raton (Florida), August 2, 2019
- “Tax Policy Discussion Group,” Southeastern Association of Law Schools Annual Conference, Boca Raton (Florida), August 4, 2015
- “Tax Policy Discussion Group,” Southeastern Association of Law Schools Annual Conference, Amelia Island (Florida), August 8, 2014
- “Tax Policy Discussion Group,” Southeastern Association of Law Schools Annual Conference, Palm Beach (Florida), August 8, 2013
- “Taxing the Working Poor: Current Policy and Future Changes,” Connecticut Public Interest Law Journal, University of Connecticut School of Law, November 14, 2006.
- “Law and Macroeconomics,” Association of American Law Schools, Section on Socio-Economics, Atlanta, 2004.
- “The Role of Economic Theory in Tax Analysis,” Critical Tax Theory Conference, University of Michigan Law School, Ann Arbor, April 2003
- Critical Tax Theory Conference, Tulane Law School, New Orleans, April 2002
- “Ethics and Markets,” Association of American Law Schools, Section on Socio-Economics, New Orleans, 2002.
- “Tax Policy,” Association of American Law Schools, Section on Socio-Economics, New Orleans, 2002.
- “Out of the Ivory Tower: The World Invades Teaching Labor and Employment Law,” Law & Society Association, Miami Beach, 2000.
- “Democratizing Corporate Finance,” Association of American Law Schools, Section on Socio-Economics, Washington, D.C., 2000.
- “The Elusive Corporation in the Culture of the Free Market—Metaphor and the Creation of Value in Contemporary Society,” Law & Society Association, Chicago, May 1999.
- “On Applying Neo-Classical Economic Principles to Feminist Legal Analysis,” at Second Workshop

on Feminism, Economics, and Law, Columbia University School of Law, November 1996.

ACADEMIC, LEGAL, AND ADMINISTRATIVE EMPLOYMENT:

Legal Academic Positions:

- Professor of Law, The George Washington University Law School, 2011-19
- Senior Fellow, Taxation Law and Policy Research Institute, Monash University (Melbourne, Australia), 2010-17
- Associate Professor (tenured), The George Washington University Law School, 2008-11
- Associate Professor (untenured), The George Washington University Law School, 2007-08
- Visiting Professor, New York University School of Law, 2006-07
- Associate Professor, Rutgers School of Law-Newark, Fall 2006
- Scholar in Residence, New York University School of Law, Spring 2006
- Assistant Professor, Rutgers School of Law-Newark, 2003-2006

Legal Employment:

- **Judicial Clerk**, Judge Robert H. Henry, United States Court of Appeals for the Tenth Circuit, Oklahoma City, Oklahoma, 2002-03
- **Judicial Intern**, U.S. Magistrate Judge Leslie G. Foschio, Western District of New York, Buffalo, New York, Summer 2000

College and University Teaching: Full-Time Positions

- Department of Economics, University of Michigan, Ann Arbor, Lecturer, 2000-2002
- University of Wisconsin–Milwaukee, Department of Economics, Assistant Professor, 1997-99
- Barnard College, Department of Economics, Visiting Assistant Professor, 1997
- Goucher College, Department of Economics and Management, Assistant Professor, 1991-95
- Wellesley College, Department of Economics, Instructor, 1990-91
- Harvard University, Department of Economics, Teaching Fellow, 1982-90
- Harvard University, Committee on Degrees in Social Studies, Teaching Fellow, 1989-90

College and University Teaching: Adjunct and Part-Time Positions

- Bard College, Department of Economics, Visiting Assistant Professor, Fall 1996
- Towson State University, Department of Economics, Visiting Instructor, 1992-94 (occasional)
- University of California at Berkeley, Department of Economics, Visiting Lecturer, Summer 1989
- Harvard University, Harvard Summer School, Instructor, 1984, 1986-88
- University of Utah, Department of Economics, Visiting Instructor, Fall 1984

Administrative and Research Positions

- Univ. of Wisconsin–Milwaukee, Center for Advanced Macroeconomic Policy, Director, 1997-1999
- Univ. of Wisconsin–Milwaukee, Committee on Women’s Studies, Member, 1997-1999
- The Jerome Levy Economics Institute, Resident Scholar, 1995-97
- Harvard College, Director of Alcohol Policy, 1987-90
- Harvard College, Leverett House, Resident Tutor, 1987-90
- Harvard Speech and Parliamentary Debate Society, Advisor, 1981-90. Coached national championship teams: 1986 and 1989
- Abt Associates, Cambridge, Massachusetts, Research Associate, 1985

ADVISORY POSITIONS:

Law & Society Association

- Coordinator, “Law, Society, and Taxation,” Collaborative Research Network (CRN 31), 2007-present
- Member, Program Committee, 2008-09
- Member, Dissertation Award Committee, 2007-08

University of Cambridge Students’ Union

- External Trustee, Cambridge UK, 2021-present

Other

- Curriculum Advisory Committee, Exploration Summer Programs, Norwood MA, 2007-present
- Contributing Editor, Tax Section, Jotwell (Journal of Things We Like (Lots)), 2009-present
- Manuscript Reviewer – Cambridge University Press, University of Michigan Press, Edward Elgar Publishing, Lexis-Nexis Casebook Series, Columbia University Press
- Journal Referee – *eJournal of Tax Research*, *Contemporary Economic Policy*, *History of Political Economy*, *Journal of Economic Issues*, *Journal of Socio-Economics*

COURSES TAUGHT:

Law School

- Deferred Compensation (Tax LL.M.)
- Federal Income Taxation
- Distributive Justice and the Law (seminar on tax policy)
- Introduction to U.S. Income Taxation (Vienna University of Business and Economics)
- Law and Economics
- Contract Law
- Contracts for International LL.M. Students
- What Do We Owe Future Generations? (seminar)

Graduate (Ph.D. Level)

- Monetary Theory

Undergraduate

- Law and Economics
- Tax Law and Fiscal Policy
- Taxes, Spending, and Politics
- Macro Theory (with and without calculus)
- Macroeconomic Theory and Policy
- Open-Economy Macroeconomics
- Supply-Side Economics
- Money, Banking, and Monetary Policy
- Political Economy
- History of Social Theory
- History of Economic Thought
- Microeconomic Theory (with calculus)
- Mathematics for Economists
- Principles of Microeconomics
- Principles of Macroeconomics
- Introduction to International Economics

PROFESSIONAL MEMBERSHIPS:

- Affiliate Member, Florida Bar Association
- Law & Society Association (LSA)
- American Association of Law Schools (AALS), Sections on Taxation and Animal Law
- American Association of University Professors (AAUP)

- Member, National Academy of Social Insurance, 2007-2014

HONORS AND FELLOWSHIPS:

Harvard University

- National Science Foundation Graduate Fellowship
- Harvard University Graduate Fellowship
- National Champion, American Parliamentary Debate Association, 1983
- Outstanding Instructor in “Principles of Economics” (Allyn Young Teaching Prize), 1989, 1987
- Certificate of Distinction in Teaching, Harvard University, 1990, '89, '88

University of Michigan

- Order of the Coif
- *Magna Cum Laude*
- PROFS Lecturer (Professors Reaching Out for Students): Invited to deliver lecture to Mortar Board Senior Honor Society, selected for excellence in teaching, 2002

Vassar College

- Highest honors in Economics
- *Phi Beta Kappa*
- Vassar College Graduate Fellowship