

NEIL H. BUCHANAN

The George Washington University Law School
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CURRENT: Professor of Law, The George Washington University, 2011 – present
Senior Fellow, Taxation Law and Policy Research Institute, Monash University (Melbourne, Australia), 2010 – present

EDUCATION:

- Harvard University, A.M. in Economics, Ph.D. in Economics
- University of Michigan Law School, J.D.
- Vassar College, A.B. in Economics

PRIMARY AREAS OF SCHOLARLY AND TEACHING INTEREST:

- Tax law
- Interdisciplinary approaches to law
- Government finance and fiscal policy
- Gender and law
- Law and social science
- Law and economics
- Contract law

PUBLICATIONS AND WORK IN PROGRESS:

Published and Forthcoming Articles

- *The (Severe) Limits of Efficiency Analysis in Taxation*, in David Brennan and Karen Brown, *Beyond Efficiency* (2012) (forthcoming)
- *Why We Should Never Pay Down the National Debt*, __ *Louisville L. Rev.* ____ (2012) (forthcoming)
- *Good Deficits: Protecting the Public Interest from Deficit Hysteria*, 31 *VIRGINIA TAX REVIEW* 75 (2011)
- *What Kind of Environment Do We Owe Future Generations?* 15 *LEWIS & CLARK LAW REVIEW* 339 (2011)
- *Medicare Meets Mephistopheles: Health Care, Government Spending, and Economic Prosperity*, 29 *MISSISSIPPI COLLEGE LAW REVIEW* 319 (2010)
- *Four out of Four Panelists Agree: U.S. Fiscal Policy Does Not Cheat Future Generations*, 77 *GEORGE WASHINGTON LAW REVIEW* 1402 (2009)
- *What Do We Owe Future Generations?* 77 *GEORGE WASHINGTON LAW REVIEW* 1237 (2009)

- “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
- *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
- *Social Security and Government Deficits: When Should We Worry?* 92 CORNELL LAW REVIEW 257 (2007)
- *Is It Sometimes Good To Run Budget Deficits? If So, Should We Admit It (Out Loud)?* 26 VIRGINIA TAX REVIEW 325 (2006)
- *The JEC’s Estate Tax Report: Myths and Legends*, 111 TAX NOTES 1133 (2006)
- *The Case Against Income Averaging*, 25 VIRGINIA TAX REVIEW 1151 (2006)
- *Social Security, Generational Justice, and Long-Term Deficits*, 58 TAX LAW REVIEW 275 (2005)
- *The Uses of the Concept of Efficiency in Tax Analysis*, 98 NATIONAL TAX ASSOCIATION PROCEEDINGS 441 (2005)
- *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
- *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
- *Taxes, Saving, and Macroeconomics*, JOURNAL OF ECONOMIC ISSUES [peer-reviewed], Volume XXXI, No. 1, March 1999, pp. 59-76
- *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

Expert Testimony

- 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
- Response to Representative Pascrell’s Question for the Record, Committee on Ways and Means, U.S. House of Representatives, August 19, 2011

Doctoral Dissertation

- *Debt, Deficits, and Fiscal Policy: Three Essays* (1996) (unpublished Ph.D. dissertation, Harvard University, Economics Department)

Works in Progress and Working Papers

- This Was Only a Temporary Reprieve: The Proper Response to Future Debt Ceiling Crises
- Book: *What Do We Owe Future Generations? Making Truly Responsible Choices About Government Spending, Education, Health Care, and the Environment*
- Social Security Reform, Part I: Social Security is Fair to Future Generations
- The Trinity without the Holy Ghost: Tax Scholarship Without the False Idol of Efficiency
- Social Security Reform, Part II: Proposed Changes to Social Security Would Be Unfair to Future Generations
- *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> [working paper]

Future Projects

- Resuscitating Robin Hood: Power, Taxation, and Distributive Justice
- Taxing Consumption or Income: The State of the Debate
- Privatization, Economics, and the Rule of Law
- Is There a Case for a (New and Improved) Balanced Budget Amendment?
- Long-Term Budget Deficits: How Wide is the Range of Plausible Fiscal Gaps, and Could the ‘Gap’ Actually Be a Surplus?
- The Constitution and Inflation

Periodical and Blog Writing

- *Verdict: Justia Opinion and Commentary* [[link](#)], Columnist (bi-weekly), July 2011-present
- *Dorf on Law* [[link](#)], Blogger, November 2006-present
- “Should We Tax the Rich, or Leave Them Alone?” *Jotwell Tax*, June 6, 2011 [[link](#)]
- FindLaw’s *Writ* [[link](#)], Columnist (bi-weekly), 2009-10, Guest Columnist, 2000-09. Archive of columns available: [[link](#)]
- “Health Care Costs and Fiscal Infirmity,” *Jotwell Tax*, June 2, 2010 [[link](#)]
- “Tax Wall Street’s Huge Bonuses,” *CNN Opinion*, December 28, 2009 [[link](#)]
- *TaxProf Blog* [[link](#)], Guest Blogger, July 2005, November 2008
- *Concurring Opinions* [[link](#)], Guest Blogger, September-October 2008
- *A Taxing Matter* [[link](#)], Guest Blogger, May 2006
- *Left2Right* [[link](#)], Blogger, March-September 2005
- “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
- “Assault on the Law: Conservative Jurists Bring Their Economics to the Bench,” *Dollars and Sense*, May 1988, pp. 9-11

Book Reviews

- “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](#)]
- “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*,” June 11, 2004 [[link](#)]
- “Proof Through Repetition and the ‘Liberal Bias’ of the U.S. Media: Review of Eric Alterman’s *What Liberal Media?*” June 20, 2003 [[link](#)]
- *No Equal Justice: Race and Class in the American Criminal Justice System*, David Cole, *Theoretical Criminology*, Vol. 3: 4, November 1999
- *The Misunderstood Economy: What Counts and How to Count It*, Robert Eisner, 13 *Contributions to Political Economy* 97-99 (1994)
- *New Ideas From Dead Economists*, Todd G. Buccholz, *Contributions to Political Economy*, vol. 10, 1991, pp. 82-85
- *The Politics of Rich and Poor*, Kevin Phillips, 10 *Contributions to Political Economy* 90-94 (1991)

SELECTED CONFERENCE AND SEMINAR PRESENTATIONS:

Keynote Speech

- *Tax: It's More Than Numbers*
23rd Australasian Tax Teachers' Association Conference, Melbourne, Australia, January 2011

Paper Presentations

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

- *The Trinity without the Holy Ghost: Tax Scholarship Without the False Idol of Efficiency*
Hong Kong University, February 2012
Sun Yat-Sen University, Guangzhou, China, February 2012
University of Melbourne, Australia, March 2012
- *This Was Only a Temporary Reprieve: The Proper Response to Future Debt Ceiling Crises*
Duke Law School, January 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
- *Social Security is Fair to Future Generations*
Law & Society Association annual meeting, Chicago, Illinois, May 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 and first two chapters of book)
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

University of Toronto, Faculty of Law, Toronto, Ontario, 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

- “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

- 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

- “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
- “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.

Participant

- Critical Tax Theory Conference, Tulane Law School, New Orleans, April 2002

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

ACADEMIC AND ADMINISTRATIVE EMPLOYMENT:

Scholarly Visits:

- 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
- Visiting Professor, Institute for Austrian and International Tax Law, Vienna University of Economics and Business Administration, October 2009

Legal Academic Positions:

- Associate Professor (tenured), The George Washington University Law School, 2008-11
- Associate Professor (untentured), 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

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

COURSES TAUGHT:

Law School

- Introduction to U.S. Income Taxation
- Federal Income Taxation
- Distributive Justice and the Law (seminar on tax policy)
- 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

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

PROFESSIONAL MEMBERSHIPS:

- Law & Society Association (LSA)
- American Association of Law Schools (AALS)
- American Association of University Professors (AAUP)

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

Other

- Member, National Academy of Social Insurance, 2007-present
- Member, 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
- Journal Referee – *Contemporary Economic Policy*, *History of Political Economy*, *Journal of Economic Issues*, *Journal of Socio-Economics*