

# Curriculum Vitae William G. Gale

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## Contact and Personal Information

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Date of Birth     May 18, 1959

## Current Positions at Brookings

2007-            Director, Retirement Security Project  
2002-            Co-Director, Urban-Brookings Tax Policy Center  
2001-            Arjay and Frances Fearing Miller Chair in Federal Economic Policy  
1994-            Senior Fellow, Economic Studies Program

## Prior Employment

1992-present    Brookings Institution  
                      2006-2009    Vice President and Director, Economic Studies Program  
                      2001-2006    Deputy Director, Economic Studies Program  
                      1994-2001    Senior Fellow and Joseph A. Pechman Fellow  
                      1992-1994    Research Associate and Joseph A. Pechman Fellow  
1991-1992       Council of Economic Advisers, Senior Economist  
1987-1991       UCLA, Assistant Professor, Department of Economics

## Education

1982-1987       Ph. D., Economics, Stanford University  
1977-1981       A. B., Economics, Duke University. Magna Cum Laude  
1979-1980       General Course Student, London School of Economics

## Professional Appointments (current, except where noted)

2010-            Member, Global Agenda Council on Fiscal Crises, World Economic  
                      Forum  
2009-11          Co-Editor, The Economists' Voice  
2009             Chair, Spring Symposium, National Tax Association  
2007             TIAA-CREF Paul A. Samuelson Award Certificate of Excellence  
2005-6           Consultant to Enterprise Rent-A-Car

2004-6 Consultant to Mayer, Brown, Rowe & Maw LLP  
2004- Board of Directors, Center on Federal Financial Institutions  
2004 Adviser, Tax Reform Project, Committee for Economic Development  
2003- Research Advisory Council, SEED  
2002 Advisory Panel on Dynamic Scoring, Joint Committee on Taxation.  
2002- Advisory Panel on Retirement Income Issues, General Accounting Office.  
2001- Board of Editors, The B.E. Journal of Economic Analysis and Policy.  
1999-2004 Co-editor, Brookings-Wharton Papers on Urban Affairs.  
1999-2001 Board of Directors, National Tax Association.  
1999-2004 Research Associate, Boston College Retirement Research Consortium  
1997- International Research Associate, Institute for Fiscal Studies, London,  
1995- Editorial Board, National Tax Journal.  
1995- Research Fellow, Employee Benefit Research Institute.  
1995-2005 Advisory Panel, Statistics of Income Division, Internal Revenue Service.  
1994-1997 Adjunct Professor, Georgetown University Public Policy Program.  
1991- Editorial Board, Contemporary Economic Policy.  
1987 Co-First Runner-up, Outstanding Doctoral Dissertation Contest, National  
Tax Association and the Tax Institute of America.  
1985-1987 John M. Olin Graduate Research Fellow, Stanford University.

## Grants Received

Principal Investigator (or Co-PI) on grants from: American Council of Life Insurers, Center for American Politics and Public Policy, Department of Labor, Institute for Research on Poverty, Lumina Foundation, Nathan Cummings Foundation, National Institute on Aging, National Science Foundation, Smith Richardson Foundation, and TIAA-CREF Institute.

Support for the Retirement Security Project has been provided by American Association of Retired Persons, The Pew Charitable Trusts and The Rockefeller Foundation.

Support for the Tax Policy Center has been provided by the Casey Foundation, Brodie-Price Philanthropic Fund, Ford Foundation, Gates Foundation, Gund Foundation, MacArthur Foundation, Mott Foundation, Nathan Cummings Foundation, Open Society Institute, Sandler Family Supporting Foundation and several anonymous donors.

## Edited Volumes

Automatic: Changing the Way America Saves (with J. Mark Iwry, David C. John, and Lina Walker). Brookings Institution Press. 2009.

Brookings Papers on Economic Activity (with Douglas W. Elmendorf). Brookings Institution Press. 2007:2.

Aging Gracefully: Ideas to Improve Retirement Security in America (with Peter R. Orszag and J. Mark Iwry). A Century Foundation/Retirement Security Project Report. Century Foundation Press. 2006.

The Evolving Pension System: Trends, Effects, and Proposals for Reform (with John B. Shoven and Mark J. Warshawsky). Brookings Institution Press. 2005.

Public Policies and Private Pensions (with John B. Shoven and Mark J. Warshawsky). Brookings Institution Press. 2004.

Rethinking Estate and Gift Taxation (with James R. Hines and Joel Slemrod). Brookings Institution Press. 2001.

Brookings-Wharton Papers on Urban Affairs (with Janet Rothenberg Pack). Brookings Institution Press. 2000-2004.

Economic Effects of Fundamental Tax Reform (with Henry J. Aaron). Brookings Institution Press. 1996.

### **Journal Articles and Book Chapters**

[“Ten-Year Impacts of Individual Development Accounts on Homeownership Among Baseline Renters: Evidence from a Randomized Experiment”](#) (with Michal Grinstein-Weiss, Michael Sherraden, William M. Rohe, Mark Schreiner, and Clinton Key) American Economic Journal: Economic Policy. Forthcoming.

“Raising Household Saving: Does Financial Education Work?” (with Benjamin Harris and Ruth Levine). Social Security Bulletin. Forthcoming.

[“Reforming Taxes and Raising Revenue: Part of the Fiscal Solution”](#) (with Benjamin H. Harris). Oxford Economic Review. Special ed. Economic Borders of the State. May 2011.

[“A Value-Added Tax for the United States: Part of the Solution”](#) (with Benjamin H. Harris). The VAT Reader. Tax Analysts. July 2011. 64-82.

[“Activist Fiscal Policy”](#) (with Alan J. Auerbach and Benjamin H. Harris). Journal of Economic Perspectives. 24:4. Fall 2010. 141-163.

[“Déjà Vu All Over Again: On the Dismal Prospects for the Federal Budget”](#) (with Alan J. Auerbach). National Tax Journal. 65:3. September, 2010. 543-60.

[“Activist Fiscal Policy to Stabilize Economic Activity”](#) (with Alan J. Auerbach). In Financial Policy and Economic Stability. Federal Reserve Bank of Kansas City. 2010. 327-374.

[“What Are the Social Benefits of Homeownership? Experimental Evidence for Low-Income Households”](#) (with Gary V. Engelhardt, Michael D. Eriksen, and Gregory B. Mills). Journal of Urban Economics. 67:3. May 2010. 249-258.

[“Improving Opportunities and Incentives for Saving by Middle- and Low-Income Households”](#) (with Jonathan Gruber and Peter Orszag). Path to Prosperity ed. Jason Furman and Jason Bordoff. Brookings. 2008. 93-123.

[“Distributional Effects of the 2001 and 2003 Tax Cuts: How Do Financing and Behavioral Responses Matter?”](#) (with Douglas W. Elmendorf, Jason Furman and Benjamin Harris). National Tax Journal. 61:3. September 2008.

[“Effects of Individual Development Accounts On Asset Accumulation and Saving Behavior: Evidence from a Controlled Experiment”](#) (with Gregory Mills, Rhiannon Patterson, Gary Engelhardt, Michael Eriksen, and Emil Apostolov). Journal of Public Economics 92. Nos. 5-6. 1509-30. June 2008.

[“The AMT: What’s Wrong and How to Fix It”](#) (with Leonard E. Burman, Greg Leiserson, and Jeffrey Rohaly). National Tax Journal. 60:3. September 2007. 385-406.

[“Saving Incentives for Low- and Middle-Income Families: Why is the Saver’s Credit Not More Effective?”](#) (with Esther Duflo, Jeffrey Liebman, Peter Orszag, and Emmanuel Saez). Journal of the European Economic Association. April-May 2007. 5(2-3): 647-61.

[“Saving Incentives for Low- and Middle-Income Families: Evidence from a Field Experiment with H&R Block”](#) (with Esther Duflo, Jeffrey Liebman, Peter Orszag, and Emmanuel Saez). Quarterly Journal of Economics. November 2006. 121:4. 1311-46. (Paper awarded the 2007 TIAA-CREF Paul A. Samuelson Award Certificate of Excellence.)

[“Are Successive Generations Getting Wealthier, and If So, Why?”](#) (with Karen M. Pence). Brookings Papers on Economic Activity. 2006:1. 155-213.

[“The Shifting Structure of Private Pensions: Evidence, Causes, and Consequences”](#) (with Leslie E. Papke and Jack VanDerhei). In The Evolving Pension System: Trends, Effects, and Proposals for Reform. William G. Gale, John B. Shoven, and Mark J. Warshawsky, eds. Brookings. 2005. 51-76.

[“The Impact of Pensions and 401\(k\) Plans on Households’ Saving and Wealth.”](#) In The Evolving Pension System: Trends, Effects, and Proposals for Reform. William G. Gale, John B. Shoven, and Mark J. Warshawsky, eds. Brookings. 2005. 103-21.

[“Effects of Stock Market Fluctuations on the Adequacy of Retirement Wealth Accumulation”](#) (with Eric M. Engen and Cori Uccello). Review of Income and Wealth. 51:3. September 2005. 397-418.

[“Lifetime Earnings, Social Security Benefits, and the Adequacy of Retirement Wealth Accumulation”](#) (with Eric M. Engen and Cori Uccello). Social Security Bulletin. 66:1. 2005. 38-57.

[“Deficits, Interest Rates, and the User Cost of Capital: Reconsidering the Effects of Tax Cuts on Investment”](#) (with Peter R. Orszag). National Tax Journal. 58:3. September 2005. 409-426.

[“Economic Effects of Making the 2001 and 2003 Tax Cuts Permanent”](#) (with Peter R. Orszag). International Tax and Public Finance. 2005: 12. 193-232.

[“The Distribution of the Estate Tax and Reform Options”](#) (with Leonard E. Burman and Jeffrey Rohaly). NTA-TIA Proceedings of the Ninety Seventh Annual Conference. 2004. 120-128.

[“An Economic Assessment of Tax Policy in the Bush Administration: 2001-2004”](#) (with Peter R. Orszag). Boston College Law Review. 45: 5. September 2004. 1157-1251.

[“Budget Deficits, National Saving, and Interest Rates”](#) (with Peter R. Orszag). Brookings Papers on Economic Activity. 2004:2. 101-187.

[“The U.S. Fiscal Gap and Retirement Saving”](#) (with Alan J. Auerbach and Peter R. Orszag). OECD Economic Studies No. 39 2004/2. 9-23.

[“Distributional Effects of Defined Contribution Plans and Individual Retirement Arrangements”](#) (with Leonard E. Burman, Matthew Hall, and Peter R. Orszag). National Tax Journal. 57:3. September 2004. 671-701.

[“Effects of Tax Simplification Options on Equity, Efficiency, and Simplification: A Quantitative Analysis”](#) (with Jeffrey Rohaly). In The Crisis in Tax Administration. Henry J. Aaron and Joel Slemrod, eds. Brookings. 2004. 276-99.

[“Economic Effects of Sustained Budget Deficits”](#) (with Peter R. Orszag). National Tax Journal. 56:3. September 2003. 463-85.

“Budget Blues: The Fiscal Outlook and Options for Reform” (with Alan J. Auerbach, Peter R. Orszag, and Samara R. Potter). In Agenda for the Nation. Henry Aaron, James Lindsey, and Pietro Nivola, eds. Brookings. 2003: 109-145

“Private Pensions: Issues and Options” (with Peter R. Orszag). In Agenda for the Nation. Henry Aaron, James Lindsey, and Pietro Nivola, eds. Brookings. 2003: 183-216.

[“The Expanding Reach of the Individual Alternative Minimum Tax”](#) (with Leonard E. Burman and Jeffrey Rohaly). Journal of Economic Perspectives. 17:2. Spring, 2003. 173-86.

[“Charitable Bequests and Taxes on Inheritances and Estates: Aggregate Evidence from across States and Time”](#) (with Jon Bakija and Joel Slemrod). American Economic Review Papers and Proceedings. 93:2. May 2003. 366-70.

“The Role of Intergenerational Transfers in Wealth Accumulation” (with Samara Potter), in Death and Dollars: The Role of Gifts and Bequests in America. Alicia H. Munnell and Annika Sunden, eds. Brookings. 2003. 319-35.

“[The Individual Alternative Minimum Tax: Problems and Potential Solutions](#)” (with Leonard E. Burman, Jeffrey Rohaly, and Benjamin Harris). National Tax Journal. 55:3. September, 2002. 555-96.

“[An Economic Evaluation of the Economic Growth and Tax Relief Reconciliation Act](#)” (with Samara Potter). National Tax Journal. 55:1. March 2002. 133-86.

“[The Role of Administrative Factors in Tax Reform: Simplicity, Compliance, and Administration](#)” (with Janet Holtzblatt). in United States Tax Reform in the Twenty-First Century. George R. Zodrow and Peter Mieszkowski, eds. Cambridge University Press. 2002: 179-214.

“[Rhetoric and Economics in the Estate Tax Debate](#)” (with Joel Slemrod). National Tax Journal. 54:3. September 2001. 613-27.

“[The Taxation of Retirement Saving: Choosing Between Front-Loaded and Back-Loaded Options](#)” (with Leonard E. Burman and David Weiner). National Tax Journal. 54:3. September 2001. 689-702.

“[Rethinking Estate and Gift Taxation: Overview](#)” (with Joel Slemrod). In Rethinking Estate and Gift Taxation. William G. Gale, James R. Hines, and Joel Slemrod, eds. Brookings. 2001: 1-65. (Also, NBER working paper no. 8205. April 2001.)

“[Do Estate Taxes Reduce Saving?](#)” (with Maria G. Perozek). In Rethinking Estate and Gift Taxation. William G. Gale, James R. Hines, and Joel Slemrod, eds. Brookings. 2001: 216-47.

“[Asset Accumulation Among Low-Income Households](#)” (with Stacie Carney). In Assets for the Poor: The Benefits and Mechanisms for Spreading Asset Ownership. Thomas M. Shapiro and Edward N. Wolff, eds. Russell Sage Foundation. 2001: 161-205.

“[Death Watch for the Estate Tax](#)” (with Joel B. Slemrod). Journal of Economic Perspectives. 15:1. Winter 2001. 205-18.

“[Life and Death Questions about the Estate Tax](#)” (with Joel B. Slemrod). National Tax Journal. 53:4. December 2000. 889-912.

“[Perspectives on the Budget Surplus](#)” (with Alan J. Auerbach). National Tax Journal. 53:3. September 2000. 459-73.

“[The Adequacy of Household Saving](#)” (with Eric M. Engen and Cori E. Uccello). Brookings Papers on Economic Activity. 1999:2. 65-165.

[“The Rocky Road to Tax Reform”](#) (with Henry J. Aaron and James Sly). In Setting National Priorities: The 2000 Election and Beyond. Henry J. Aaron and Robert D. Reischauer, eds. Brookings. 1999: 211-66.

[“Lump Sum Distributions from Pension Plans: Recent Evidence and Issues for Policy and Research”](#) (with Leonard E. Burman and Norma Coe). National Tax Journal. 52:3. September 1999. 553-62.

[“The Required Tax Rate in a National Retail Sales Tax”](#) National Tax Journal. 52:3. September 1999. 443-57.

[“Perspectives on the Household Saving Rate”](#) (with John Sabelhaus). Brookings Papers on Economic Activity. 1999:1. 181-224.

“Are Americans Saving Enough for Retirement?” In Life in an Older America. Robert N. Butler, Lawrence K. Grossman, and Mia R. Oberlink, eds. The Century Foundation. 1999: 151-70.

[“Six Tax Laws Later: How Individuals’ Marginal Federal Income Tax Rates Changed Between 1980 and 1995”](#) (with Leonard E. Burman and David Weiner). National Tax Journal. 51:3. September 1998. 637-52.

[“The Effects of Pensions on Household Wealth: A Reevaluation of Theory and Evidence”](#) Journal of Political Economy. 106:4. August 1998. 706-23.

“Implications of the Shift To Defined Contribution Plans for Retirement Wealth Accumulation” (with Joseph M. Milano). In Living with Defined Contribution Plans. Olivia S. Mitchell and Sylvester J. Schieber, eds. University of Pennsylvania: Philadelphia. 1998: 115-35.

“Measuring the Impact of Administrative Factors Under Tax Reform” (with Janet Holtzblatt). NTA-TIA Proceedings of the Ninety First Annual Conference. 1998: 341-9.

[“What Can Americans Learn from the British Tax System?”](#) National Tax Journal. 50:4. December 1997. 753-77. (And Fiscal Studies. 18:4. November 1997. 341-69.)

[“Macroeconomic Effects of Fundamental Tax Reform: Simulations with a Stochastic Life-Cycle, Overlapping Generations, General Equilibrium Model”](#) (with Eric M. Engen). in Joint Committee on Taxation Tax Modeling Project and 1997 Tax Symposium Papers. Joint Committee on Taxation. November 20, 1997. 101-30.

[“On the Possibility of a No-Return Tax System”](#) (with Janet Holtzblatt). National Tax Journal. 50:3. September 1997. 475-87.

[“Effects of Social Security Reform on Private and National Saving”](#) (with Eric M. Engen). In Social Security Reform: Links to Saving, Investment, and Growth. Steven A. Sass and Robert K. Triest, eds. Federal Reserve Bank of Boston. June 1997. 103-42.

[“Consumption Taxes and Saving: The Role of Uncertainty in Tax Reform”](#) (with Eric M. Engen). American Economic Review Papers and Proceedings. 87:2. May 1997. 114-9.

[“Fundamental Tax Reform: Miracle or Mirage”](#) (with Henry J. Aaron). In Setting National Priorities. Robert D. Reischauer, ed. Brookings. 1997: 235-62.

[“Tax-Preferred Assets and Debt and the Tax Reform Act of 1986”](#) (with Eric M. Engen). National Tax Journal. 49:3. September 1996. 331-39.

[“The Illusory Effects of Saving Incentives on Saving”](#) (with Eric M. Engen and John Karl Scholz). Journal of Economic Perspectives. 10:4. Fall 1996. 113-38. (Earlier version published as NBER working paper no. 5759. September 1996.)

[“Introduction”](#) (with Henry J. Aaron). In Economic Effects of Fundamental Tax Reform. Henry J. Aaron and William G. Gale, eds. Brookings Institution Press. 1996: 1-25.

[“The Effects of Fundamental Tax Reform on Saving”](#) (with Eric M. Engen). In Economic Effects of Fundamental Tax Reform. Henry J. Aaron and William G. Gale, eds. Brookings Institution Press. 1996: 83-111.

[“Distributional Effects of Fundamental Tax Reform”](#) (with Scott Houser and John Karl Scholz). In Economic Effects of Fundamental Tax Reform. Henry J. Aaron and William G. Gale, eds. Brookings Institution Press. 1996: 281-315.

[“IRAs and Household Saving”](#) (with John Karl Scholz). American Economic Review. 84:5. December 1994. 1233-60.

[“Intergenerational Transfers and the Accumulation of Wealth”](#) (with John Karl Scholz). Journal of Economic Perspectives. 8:4. Fall 1994. 145-60.

[“Public Policies and Private Pension Contributions.”](#) Journal of Money, Credit, and Banking. 26:3. August 1994, part 2. 710-32.

[“Do Saving Incentives Work?”](#) (with Eric M. Engen and John Karl Scholz). Brookings Papers on Economic Activity. 1994:1. 85-151.

[“Economic Effects of Federal Credit Programs.”](#) American Economic Review. 81:1. March 1991. 133-52.

[“Collateral, Rationing, and Government Intervention in Credit Markets.”](#) In Asymmetric Information, Corporate Finance, and Investment. R. Glenn Hubbard, ed. NBER. 1990: 43-61. (Also, NBER working paper no. 3083. August 1989.)

[“Federal Lending and the Market for Credit.”](#) Journal of Public Economics. 42. July 1990. 177-93.

[“New Results on the Effects of Tax Policy on the International Location of Investment”](#) (with Michael J. Boskin). In The Effects of Taxation on Capital Accumulation. Martin S. Feldstein, ed., NBER. 1987: 201-19. (Also, NBER working paper no. 1862. January 1988.)

## **Working Papers**

[“Effects of After-Tax Pension and Social Security Wealth on Household Net Worth: Evidence from a Sample of Retirees”](#) (with Leslie Muller, John W. R. Phillips, and Michael Dworsky). March 2011.

[“Effects of Public Policies on the Disposition of Pre-Retirement Lump-Sum Distributions: Rational and Behavioral Influences”](#) (with Leonard E. Burman, Norma B. Coe, and Michael Dworsky). Brookings. August 2007.

[“The Effects of 401\(k\) Plans on Household Wealth: Differences Across Earnings Groups”](#) (with Eric M. Engen). NBER working paper No. 8032, December 2000.

“Fundamental Tax Reform and the Small Business Sector” (with Douglas Holtz-Eakin). June 1997.

“Charitable Contributions of Time and Money: A Portfolio Analysis of Altruistic Behavior” (with James Andreoni and John Karl Scholz). October 1995.

“The Effects of Pensions on Wealth.” June, 1995.

“IRAs and Saving in a Stochastic Life-Cycle Model” (with Eric M. Engen). April 1993.

## **Popular Press/Policy Articles**

[“No News is Bad News”](#) (With Alan J. Auerbach) Brookings. February 15, 2012.

[“\(Still\) Tempting Fate”](#) (With Alan J. Auerbach) Brookings. August 30, 2011.

[“Tempting Fate: The Federal Budget Outlook”](#) (with Alan J. Auerbach) Tax Notes. 132:4 July 25, 2011. 375-385.

[“Strategies for Promoting Lifetime Income in Retirement Savings Accounts”](#) (with David C. John) Brookings Retirement Security Project Paper. May, 2010.

[“The Economic Crisis and the Fiscal Crisis: 2009 and Beyond. An Update.”](#) (with Alan J. Auerbach) Tax Notes. 125:1. October 5, 2009. 101-130.

[“Remove the Return.”](#) Toward Tax Reform: Recommendations for President Obama’s Tax Force. Tax Analysts. 2009. 40-43.

[“Memo to the President: Fix the Tax System.”](#) Brookings Presidential Transition Project. December 2008.

[“Taxes under Obama and McCain”](#) (with Benjamin H. Harris) The Economists’ Voice. October 2008.

[“Promoting Retirement Security: Make Saving Easier and More Rewarding.”](#) in O’Hanlon, Michael E. (ed.). Opportunity ’08: Independent Ideas for America’s Next President. Brookings 2008. 2nd edition. 350-9.

[“Fixing the Tax System: Support Fairer, Simpler, and More Adequate Taxation.”](#) in O’Hanlon, Michael E. (ed.). Opportunity ’08: Independent Ideas for America’s Next President. Brookings 2008. 2nd edition. 360-70.

[“Increasing Annuitization of 401\(k\) Plans with Automatic Trial Income”](#) (with J. Mark Iwry, David C. John and Lina Walker). Hamilton Project Discussion Paper. June 2008

[“Facing the Music: The Fiscal Outlook as the Bush Years End”](#) (with Alan J. Auerbach and Jason Furman) Tax Notes. 119:9. June 2, 2008. 981-990.

[“Encouraging Homeownership Through the Tax Code”](#) (with Jonathan Gruber, and Seth Stephens-Davidowitz) Tax Notes. 115:12. June 18, 2007. 1171-1189.

[“Still Crazy After All These Years: Understanding the Budget Outlook”](#) (with Alan J. Auerbach and Jason Furman) Tax Notes. 115:8. May 21, 2007. 765-778.

[“Retirement Saving for Middle-and Lower-Income Households: The Pension Protection Act of 2006 and the Unfinished Agenda”](#) (with J. Mark Iwry, and Spencer Walters), Retirement Security Project Policy Brief No. 2007-1. April 2007

[“The Potential Effects of Retirement Security Project Proposals on Private and National Saving: Exploratory Calculations”](#) (with J. Mark Iwry and Peter R. Orszag), Retirement Security Project Policy Brief No. 2006-2. November 2006.

[“The Budget: Plus Ça Change, Plus C'est La Même Chose”](#) (with Alan J. Auerbach and Peter R. Orszag). Tax Notes. 111:3. April 17, 2006. 349-370.

[“Improving Opportunities and Incentives for Saving by Middle- and Low-Income Households”](#) (with Jonathan Gruber and Peter R. Orszag). Hamilton Project White Paper 2006-02. Brookings. April 2006.

[“An Analysis of the Roth 401\(k\)”](#) (with J. Mark Iwry and Gordon McDonald). Tax Notes. 110:1. January 9, 2006. 163-167.

[“The Tax Reform Proposals: Some Good Ideas, but Show Me the Money”](#) (with Leonard E. Burman). The Economists’ Voice. 3:1. 2006.

[“A Preliminary Evaluation of the Tax Reform Panel’s Report”](#) (with Leonard E. Burman). Tax Notes. 109:10. December 5, 2005. 1349-1376.

[“The National Retail Sales Tax: What Would the Rate Have to Be?”](#) Tax Notes. 107: 7. May 16, 2005. 889-911.

[“Options for Reforming the Estate Tax”](#) (with Leonard E. Burman and Jeffrey Rohaly). Tax Notes. 107:3. April 18, 2005. 379-385.

[“Tax Policy Solutions”](#) (with C. Eugene Steuerle). In Restoring Fiscal Sanity: Meeting the Long-Run Challenge. Alice M. Rivlin and Isabel Sawhill, eds. Brookings. 2005.

[“Tax Reform Options in the Real World.”](#) In Toward Fundamental Tax Reform, Alan J. Auerbach and Kevin A. Hassett, eds. American Economic Institute Press. 2005.

[“Demythologizing the Russian Flat Tax”](#) (with Clifford G. Gaddy). Tax Notes. 106:13. March 28, 2005. 1591-1595 (Also published in: Tax Notes International. 37:11. March 14, 2005. 983-988).

[“The Automatic 401\(k\): A Simple Way to Strengthen Retirement Saving”](#) (with J. Mark Iwry and Peter R. Orszag). Tax Notes. 106:10. March 7, 2005. 1207-1214.

[“The Outlook for Fiscal Policy”](#) (with Peter R. Orszag). Tax Notes. 106:7. February 14, 2005. 841-854.

[“Should the Budget Exclude the Cost of Individual Accounts”](#) (with Jason Furman and Peter R. Orszag). Tax Notes. 106:4. January 24, 2005. 477-487.

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[“Improving 401\(k\) Investment Performance”](#) (with J. Mark Iwry, Alicia H. Munnell, Richard H. Thaler). Center for Retirement Research. An Issue in Brief Number 26. December 2004.

[“Who’s Minding the Kids?”](#) Milken Institute Review. Fourth Quarter 2004. 24-32.

“The U.S. Budget Outlook: Projections and Implications” (with Peter R. Orszag). New Economy. 11:4. December 2004. 236-42.

[“The Budget Outlook: Projections and Implications”](#) (with Peter R. Orszag). The Economists’ Voice. 1(2): 2004.

[“Bush Administration Tax Policy: Summary and Outlook”](#) (with Peter R. Orszag). Tax Notes. 105:9. November 22, 2004. 1279-1284.

[“Bush Administration Tax Policy: Starving the Beast?”](#) (with Peter R. Orszag). Tax Notes. 105:8. November 15, 2004. 999-1002.

[“Bush Administration Tax Policy: Down Payment on Tax Reform?”](#) (with Peter R. Orszag). Tax Notes. 105:7. November 8, 2004. 879-884.

[“Bush Administration Tax Policy: Short-Term Stimulus”](#) (with Peter R. Orszag). Tax Notes. 105:6. November 1, 2004. 747-755.

[“Bush Administration Tax Policy: Effects on Long-Term Growth”](#) (with Peter R. Orszag). Tax Notes. 105:3. October 18, 2004. 415-423.

[“Bush Administration Tax Policy: Revenue and Budget Effects”](#) (with Peter R. Orszag). Tax Notes. 105:1. October 4, 2004. 105-116.

[“Bush Administration Tax Policy: Distributional Effects”](#) (with Peter R. Orszag). Tax Notes. 104:14. September 27, 2004. 1559-1566.

[“Bush Administration Tax Policy: Introduction and Background”](#) (with Peter R. Orszag). Tax Notes. 104:12. September 13, 2004. 1291-1300.

[“The 2001 and 2003 Tax Cuts: A Response to Jenn and Marron”](#) (with Alan J. Auerbach and Peter R. Orszag). Tax Notes. 104:10. September 6, 2004. 1095-1098.

[“Improving the Saver’s Credit”](#) (with J. Mark Iwry and Peter R. Orszag). Brookings Institution Policy Brief No. 135. July 2004.

[“The Fiscal Gap and Retirement Saving Revisited”](#) (with Alan J. Auerbach and Peter R. Orszag). Tax Notes. 104:4. July 26, 2004. 431-437.

[“The No New Taxes Pledge”](#) (with Brennan Kelly). Tax Notes. 104:2. July 12, 2004. 197-209.

[“The Distribution of the 2001 and 2003 Tax Cuts and Their Financing”](#) (with Peter R. Orszag and Isaac Shapiro). Tax Notes. 103:12. June 21, 2004. 1539-48.

[“Effects of Recent Fiscal Policies on Children”](#) (with Laurence J. Kotlikoff). Tax Notes. 103:10. June 7, 2004. 1281-96. (Reprinted as “Effects of Recent Fiscal Policies on Today’s Children and Future Generations” in The ICFAI Journal of Public Finance. 3:2. May 2005.)

[“Sources of the Fiscal Gap”](#) (with Alan J. Auerbach and Peter R. Orszag). Tax Notes. 103:8. May 24, 2004. 1049-59.

[“The Saver’s Credit: Issues and Options”](#) (with J. Mark Iwry and Peter R. Orszag). Tax Notes. 103:5. May 3, 2004. 597-612.

“Bush’s new tax code” (with Peter R. Orszag). The Politic 5(2): 2004. 9-12.

[“The Great Tax Shift”](#) (with Peter R. Orszag). American Prospect. May 2004. 52-53.

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[“The President’s 2005 Budget: First Impressions”](#) (with Peter R. Orszag). Tax Notes. 102:8. February 23, 2004. 1037-1042.

[“The Budget Outlook: Updates and Implications”](#) (with Peter R. Orszag). Tax Notes. 102:7. February 16, 2004. 915-929.

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