

# Curriculum Vitae William G. Gale

May 2019

## Contact Information

Address           Brookings Institution  
                      1775 Massachusetts Avenue, NW  
                      Washington, DC 20036-2188  
Telephone       (202) 797-6148  
Fax               (202) 797-6181  
E-mail           [wgale@brookings.edu](mailto:wgale@brookings.edu)

## Current Positions at Brookings

2007-            Director, Retirement Security Project  
2002-            Co-Director and Co-Founder, 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 and Honors (current, except where noted)

2018            Member, Advisory Board, EconoFact  
2018            Second Vice President, National Tax Association  
2017            Consultant to MSL Group  
2017            Panelist, Center for Strategic Development, Kingdom of Saudi Arabia  
                      Economic Reforms Workshop 2017  
2017            Ellen Bellet Goldberg Tax Policy Lecture, University of Florida  
2016            Member, Macroeconomic Advisers Board of Advisors

2016	2016 Referee of the Year, National Tax Journal
2014-16	Commissioner, Retirement Security and Personal Savings Commission, Bipartisan Policy Center
2013-15	Consultant to Mayer, Brown, Rowe & Maw LLP
2011-12	Chair, Davie-Davies Committee, National Tax Association
2010-14	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
2004-14	Board of Directors, Center on Federal Financial Institutions
2004	Adviser, Tax Reform Project, Committee for Economic Development
2003-8	Research Advisory Council, Saving for Education, Entrepreneurship, and Downpayment (SEED)
2002	Advisory Panel on Dynamic Scoring, Joint Committee on Taxation.
2002-10	Advisory Panel on Retirement Income Issues, General Accounting Office.
2001-12	Board of Editors, <u>The B.E. Journal of Economic Analysis and Policy</u> .
1999-2004	Co-editor, <u>Brookings-Wharton Papers on Urban Affairs</u> .
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, <u>National Tax Journal</u> .
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, <u>Contemporary Economic Policy</u> .
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

As Principal Investigator (or Co-PI), through the Retirement Security Project or through the Tax Policy Center, I have received research support from numerous organizations, including: American Association of Retired Persons, American Council of Life Insurers, Laura and John Arnold Foundation, Bauman Foundation, Brodie-Price Philanthropic Fund, Annie E. Casey Foundation, Center for American Politics and Public Policy, Nathan Cummings Foundation, Department of Labor, Energy Foundation, Ford Foundation, Bill and Melinda Gates Foundation, Gund Foundation, Institute for Research on Poverty, Ewing and Marion Kauffman Foundation, Lumina Foundation, MacArthur Foundation, Mott Foundation, National Institute on Aging, National Science Foundation, Open Society Institute, Pew Charitable Trusts, Popplestone Foundation, Price Family Charitable Fund, Rockefeller Foundation, Sandler Family Supporting Foundation, Sloan Family Foundation, Smith Richardson Foundation, Social Security Administration, Stoneman Family Foundation, and TIAA-CREF Institute.

## Book

Fiscal Therapy: Curing America's Debt Addiction and Investing in the Future. Oxford University Press, 2019.

## 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

“Retirement Plans for Contingent Workers: Issues and Options” (with Sarah E. Holmes and David C. John). Journal of Pension Economics and Finance. Forthcoming.

“A Preliminary Assessment of the Tax Cuts and Jobs Act of 2017” (with Hilary Gelfond, Aaron Krupkin, Mark J. Mazur, and Eric Toder). National Tax Journal 71 (4): 589-612. December 2018.

“[State-sponsored Retirement Savings Plans: New Approaches to Boost Retirement Plan Coverage](#)” (with David C. John). In How Persistent Low Returns Will Shape Saving and Retirement, Olivia S. Mitchell, Robert Clark, and Raimond Maurer, eds. Oxford University Press. 2018.

[“Effects of Income Tax Changes on Economic Growth”](#) (with Andrew A Samwick). In [Economics of Tax Policy](#). Alan Auerbach and Kent Smetters, eds. Oxford University Press. 2016.

[“Financial Transaction Taxes in Theory and Practice”](#) (with Leonard E. Burman, Sarah Gault, Bryan Kim, Jim Nunns, and Steve Rosenthal). [National Tax Journal](#) 69 (1): 171-216. March 2016.

[“The Relationship Between Taxes and Growth at the State Level: New Evidence”](#) (with Aaron Krupkin and Kim Rueben). [National Tax Journal](#) 68 (4). December 2015.

[“Social Security Coverage for State and Local Government Workers: A Reconsideration”](#) (with Sarah E. Holmes and David C. John). [The Journal of Retirement](#) 3 (2). Fall 2015. 123-35.

[“Carbon Taxes as Part of the Fiscal Solution”](#) (with Samuel Brown and Fernando Saltiel). In [Implementing a US Carbon Tax: Challenges and Debates](#). Ian Parry, Adele Morris, and Robert C. Williams III, eds. Routledge. 2015. 1-17.

[“Small Business, Innovation and Tax Policy: A Review”](#) (with Samuel Brown). [National Tax Journal](#). December 2013.

[“Developing and Disseminating Financial Guidelines for Retirement Planning”](#) (with Benjamin H. Harris). [Journal for Retirement](#). 1:2. Fall 2013. 113-27.

[“Tax Reform for Growth, Equity, and Revenue”](#) (with Samuel Brown). [Public Finance Review](#). 41:6. November 2013. 721-54.

[“Long-Term Effects of Individual Development Accounts on Post-Secondary Education: Evidence from a Randomized Experiment”](#) (with Michal Grinstein-Weiss, Michael Sherraden, William M. Rohe, Mark Schreiner, and Clinton Key). [Economics of Education Review](#). 33. April 2013. 58-68.

[“Long-Term Impacts of Individual Development Accounts on Homeownership among Baseline Renters: Follow-Up Evidence from a Randomized Experiment”](#) (with Michal Grinstein-Weiss, Michael Sherraden, William M. Rohe, Mark Schreiner, and Clinton Key). [American Economic Journal: Economic Policy](#). February 2013. 122-45.

[“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). [National Tax Journal](#). 65:4. December 2012. 863-87.

[“Raising Household Saving: Does Financial Education Work?”](#) (with Benjamin Harris and Ruth Levine). [Social Security Bulletin](#). 72:2. May, 2012. 39-48.

[“Reforming Taxes and Raising Revenue: Part of the Fiscal Solution”](#) (with Benjamin H.

Harris). Oxford Economic Review. Special ed. Economic Borders of the State. Winter 2011. 563-88.

“[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. 141-164.

“[Déjà Vu All Over Again: On the Dismal Prospects for the Federal Budget](#)” (with Alan J. Auerbach). National Tax Journal. 63:3. 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: Hamilton Project Ideas on Income, Security, Education, and Taxes, 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. Iss. 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. 385-405.

“[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, MIT Press, 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 Effect 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.

[“Meeting the Revenue Challenge”](#) (with Henry J. Aaron and Peter R. Orszag). 2003. In [Restoring Fiscal Sanity: How to Balance the Budget](#). Alice Rivlin and Isabel Sawhill, eds. Brookings.

[“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 of 2001”](#) (with Samara R. 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. 459-72.

[“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 B. 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. JCS-21-97. 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.

[“Comprehensive Tax Reform and the Private Pension System”](#) (with Eric M. Engen). In Tax Reform: Implications for Economic Security and Employee Benefits. Dallas L. Salisbury ed. Employee Benefit Research Institute. 1997: 65-73.

[“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.

[“Examining the Evidence on IRAs and Saving”](#) (with John Karl Scholz), in Marvin Koester ed. Personal Saving, Consumption, and Tax Policy. American Enterprise Institute. 1992: 76-83.

[“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. March 1986.)

## **Working Papers**

[“How Will Retirement Saving Change By 2050? Prospects for the Millennial Generation”](#) (with Hilary Gelfond and Jason J. Fichtner). US 2050, Peter G. Peterson Foundation. March 2019.

[“Structuring State Retirement Saving Plans: A Guide to Policy Design and Management Issues”](#) (with David C. John). Brookings. March 2016.

[“Public Pensions in Flux: Can the Federal Government’s Experiences Inform State Responses?”](#) (with Sarah E. Holmes and David C. John). Brookings. March 2016.

[“Entrepreneurship and Small Business Under a Value-Added Tax”](#) (with Hilary Gelfond and Aaron Krupkin). Brookings. March 2016.

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

## **Popular Press**

[“Tax Administration: Compliance, Complexity, and Capacity”](#) (with Jason J. Fichtner and Jeff Trinca). Bipartisan Policy Center Report, April 2019.

[“Fiscal Therapy: 12 Framing Facts and What They Mean.”](#) Brookings. April 3, 2019.

[“If Not Now, When? New Estimates of the Federal Budget Outlook”](#) (with Alan Auerbach and Aaron Krupkin). Brookings. February 11, 2019.

[“The Federal Budget Outlook: We Are Not Winning”](#) (with Alan Auerbach and Aaron Krupkin). Tax Notes. July 30, 2018.

“Policy Brief: Effects of the Tax Cuts and Jobs Act.” (with Hilary Gelfond, Aaron Krupkin, Mark Mazur and Eric Toder). Tax Policy Center. June 2018.

[“Effects of the Tax Cuts and Jobs Act: A Preliminary Analysis.”](#) (with Hilary Gelfond, Aaron Krupkin, Mark Mazur and Eric Toder). Tax Policy Center. June 14, 2018.

[“The Federal Budget Outlook: Even Crazier After All These Years.”](#) (with Alan Auerbach and Aaron Krupkin). Brookings. April 23, 2018.

[“Navigating the New Pass-Through Provisions: A Technical Explanation.”](#) (with Aaron Krupkin). Brookings. February 12, 2018.

[“Who would pay for the Tax Cuts and Jobs Act?”](#) (with Surachi Khitatrakun and Aaron Krupkin). Brookings. December 8, 2017.

[“The Interaction between IRAs and 401\(k\) Plans in Savers’ Portfolios.”](#) (with Aaron Krupkin and Shanthi Ramnath). Brookings. October 25, 2017.

[“Cutting taxes and making future Americans pay for it: How Trump’s tax cuts could hurt many households.”](#) (with Surachi Khitatrakun and Aaron Krupkin). Brookings. December 8, 2017.

[“The fiscal outlook at the beginning of the Trump administration.”](#) (with Alan Auerbach). Brookings, January 31, 2017.

[“Interest rates and the federal budget outlook.”](#) (with Alan Auerbach and Aaron Krupkin). Brookings, December 16, 2016.

[“Tax reform needed now!”](#) (with Aaron Krupkin). Brookings. October 6, 2016.

[“Can the next president reverse our troubled debt future?”](#) (with Aaron Krupkin). Brookings. October 6, 2016.

[“Major tax issues in 2016.”](#) (with Aaron Krupkin), Brookings. September 29, 2016.

[“Retirement plans for contingent workers: Issues and options.”](#) (with Sarah E. Holmes and David C. John). Brookings. September 23, 2016.

[“You get what you pay for: Guaranteed returns in retirement savings accounts.”](#) (with David C. John and Bryan Kim). Brookings. September 21, 2016.

[“Trump’s tax plan will make America’s debt great again”](#) (with Hilary Gelfond and Aaron Krupkin). Brookings. August 10, 2016.

[“No, value-added taxes are not bad for small business,”](#) Brookings. April 26, 2016.

[“Once more unto the breach: The deteriorating fiscal outlook”](#) (with Alan Auerbach). Tax Notes. March 14, 2016.

[“Policy Design and Management Issues for State Retirement Saving Plans”](#) (with David C. John). Brookings. March 2016.

[“Lessons for the states from the federal government’s CSRS-to-FERS transition”](#) (with Sarah E. Holmes and David C. John). Brookings. March 2016.

[“Policy Brief: Value-Added Taxes and Small Business”](#) (with Hilary Gelfond, Aaron Krupkin). Brookings. March 2016.

[“An Analysis of Governor Bush’s Tax Plan”](#) (with Len Burman, John Iselin, Jim Nunns, Jeff Rohaly, Joe Rosenberg, and Roberton Williams). Urban-Brookings Tax Policy Center. December 8, 2015.

[“Major Tax Issues in 2016”](#) (with Aaron Krupkin). In [Campaign 2016: Eight Big Issues the](#)

Presidential Candidates Should Address, edited by Ron Haskins. Brookings. November 2015.

“Trends: Voodoo, again” (with Aaron Krupkin and Kim Rueben). Milken Institute Review. October 2015: 5-12.

“Structuring State Retirement Saving Plans: A Guide to Policy Design and Management Issues” (with David C. John). Brookings. September 2015.

“Raising the Top Marginal Tax Rate Would Not Do Much to Reduce Overall Income Inequality: Additional Observations” (with Melissa S. Kearney and Peter Orszag). Brookings. October 12, 2015.

“Would a Significant Increase in the Top Income Tax Rate Substantially Alter Income Inequality?” (with Melissa S. Kearney and Peter R. Orszag). Brookings. September 2015.

“The Fiscal Problem: Gone Today, Here Tomorrow” (with Alan J. Auerbach). Brookings. September 2015.

“The Growth Mirage: State Tax Cuts do not automatically Lead to Economic Growth” (with Aaron Krupkin and Kim Rueben). Tax Policy Center. September 8, 2015.

“Student Loans Rising” (with Benjamin H. Harris, Bryant Renaud, and Katherine Rodihan). Brookings. May 8, 2014.

“Federal Health Spending and the Budget Outlook: Some Alternative Scenarios” (with Alan J. Auerbach and Benjamin H. Harris). Brookings. April 11, 2014.

“Forgotten But Not Gone: The Long-Term Fiscal Imbalance” (with Alan J. Auerbach). Brookings. March 6, 2014.

“Fiscal Myopia” (with Alan J. Auerbach). Brookings. September 30, 2013.

“Fiscal Fatigue: Tracking the Budget Outlook as Political Leaders Lurch from One Artificial Crisis to Another” (with Alan J. Auerbach). Brookings. February 28, 2013.

“Creating an American Value-Added Tax” (with Benjamin H. Harris). The Hamilton Project’s 15 Ways to Rethink the Federal Budget. February 26, 2013.

“New Ways to Promote Retirement Saving” (with David C. John and Spencer Smith). AARP. October 2012.

“TPC’s Analysis of Governor Romney’s Tax Proposals: A Follow-up Discussion” (with Samuel Brown and Adam Looney). November 7, 2012.

“The Federal Budget Outlook: No News Is Bad News.” (with Alan Auerbach) Tax Notes. September 24, 2012.

[“Implications of Governor Romney’s Tax Proposals: FAQs and Responses”](#) (with Samuel Brown and Adam Looney). Brookings. August 16, 2012.

[“On the Distributional Effects of Base-Broadening Income Tax Reform”](#) (with Samuel Brown Adam Looney). Brookings. August 1, 2012.

[“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 19, 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 5, 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 Môme 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.

[“National Retail Sales Tax.”](#) In Encyclopedia of Taxation and Tax Policy, Joseph J. Cordes, Robert D. Ebel, and Jane G. Gravelle, eds. Urban Institute Press. 2005. 149-152.

[“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 Long-Term 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): Summer 2004. 9-12

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

[“Should the President’s Tax Cuts Be Made Permanent?”](#) (with Peter R. Orszag). Tax Notes. 102:10. March 8, 2004. 1277-1290.

[“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.

[“Fiscal Follies: The Real Budget Problem and How to Fix It”](#) (with Peter R. Orszag). 2003. Brookings Review. Fall. 7-11.

[“The Budget Outlook: Analysis and Implications”](#) (with Peter R. Orszag). Tax Notes. 101:1. October 6, 2003. 145-58.

[“The Budget Outlook: Baseline and Adjusted Projections”](#) (with Peter R. Orszag). Tax Notes. 100:12. September 22, 2003. 1595-1603.

[“Reassessing the Fiscal Gap: The Role of Tax-Deferred Saving”](#) (with Alan J. Auerbach and Peter R. Orszag). Tax Notes. 100:4. July 28, 2003. 567-84.

[“The AMT: Projections and Problems”](#) (with Leonard E. Burman and Jeffrey Rohaly). 100:1. Tax Notes. July 7, 2003. 105-17.

[“Effects of Estate Tax Reform on Charitable Giving”](#) (with Jon Bakija). Tax Notes. 99:12. June 23, 2003. 1841-46.

[“Sunsets in the Tax Code”](#) (with Peter R. Orszag). Tax Notes. 99:10. June 9, 2003. 1553-61.

[“Thinking Through the Tax Options”](#) (with Leonard E. Burman and Peter R. Orszag). Tax Notes. 99:7. May 19, 2003. 1081-99.

[“Whither Pensions? A Preliminary Analysis of Portman-Cardin III”](#) (with Peter R. Orszag). Tax Notes. 99:4. April 28, 2003. 573-8.

[“The Real Fiscal Danger”](#) (with Peter R. Orszag). Tax Notes. 99:3. April 21, 2003. 429-38.

[“Faith-Based Budgeting”](#) (with Peter R. Orszag). Tax Notes. 99:1. April 7, 2003. 139-46.

[“The Administration’s Savings Proposals: Preliminary Analysis”](#) (with Leonard E. Burman and Peter R. Orszag). Tax Notes. 98-10. March 3, 2003. 1423-46.

[“Truth in Taxes,”](#) (with Henry J. Aaron). Brookings Review. Spring 2003. 12-5.

[“Perspectives on the Budget Outlook”](#) (with Peter R. Orszag). Tax Notes. 98-6. February 10, 2003. 1005-17.

[“Fiscal Policy and Economic Growth: A Simple Framework”](#) (with Peter R. Orszag). Tax Notes. 98-5. February 3, 2003. 759-64.

[“The President’s Tax Proposal: Second Thoughts”](#) (with Peter R. Orszag). Tax Notes. 98-4. January 27, 2003. 605-9.

[“The Administration’s Proposal to Cut Dividend and Capital Gains Taxes”](#) (with Peter R. Orszag). Tax Notes. 98-3. January 20, 2003. 415-20.

[“The President’s Tax Proposal: First Impressions”](#) Tax Notes. 98-2. January 13, 2003. 265-71.

[“Taxes, Growth, and Dynamic Analysis of New Legislation”](#) Tax Notes. Thirtieth Anniversary Issue. 97:10. December 9, 2002.

“Notes on Corporate Inversions, Export Subsidies, and the Taxation of Foreign Source Income.” Tax Notes International. 27:13. September 23, 2002. 1495-1509.

[“The AMT: Out of Control”](#) (with Leonard E. Burman and Jeffrey Rohaly). Tax Policy Center Issues and Options Paper No. 5. September 2002. Brookings.

[“A New Round of Tax Cuts?”](#) (with Peter R. Orszag). Tax Notes. 96:10. September 2, 2002. 1397-1402.

[“Problems and Prospects in Urban Areas”](#) (with Janet Rothenberg Pack and Samara Potter). Brookings Conference Report no. 13. August 2002.

[“The Bush Tax Cut: One Year Later”](#) (with Samara Potter). Brookings Policy Brief No. 101. June 2002.

[“The Budget Outlook.”](#) (with Alan J. Auerbach and Peter R. Orszag). Brookings Policy Brief No. 100. June 2002.

[“The Budget Outlook and Options for Fiscal Policy,”](#) (with Alan J. Auerbach and Peter R. Orszag). Tax Notes. 95:11. June 10, 2002. 1639-62.

[“Media Myth: America is Suffering from a Savings Crisis.”](#) In Dollars and Nonsense, Stephen Moore and Richard Noyes, eds. Media Research Center. 2001: 93-101.

[“The Estate Tax is Down, But Not Out,”](#) (with Leonard E. Burman). Tax Policy Center Issues and Options Paper No. 2. November 2001. (Also in Tax Notes, 94:8. February 25, 2002. 1039-44.)

[The Changing Budget Outlook: Causes and Implications,”](#) (with Peter Orszag and Gene Sperling). Tax Notes. 93:8. November 19, 2001. 1093-8.

[“The Estate Tax: Not Dead Yet,”](#) (with Joel Slemrod). Tax Notes. 93:6. November 5, 2001. 807-12.

[“Tax Stimulus Options in the Aftermath of the Terrorist Attack,”](#) (with Peter Orszag and Gene Sperling.” Tax Notes. 93:2. October 8, 2001. 255-69.

[“Tax Simplification: Issues and Options,”](#) Tax Notes. 92:11. September 10, 2001. 1463-83.

[“The Bush Tax Cut: The Morning After,”](#) (with Samara Potter and Emily Tang). Milken Institute Review. Third Quarter, 2001. 44-53.

[“Building a Better Budget,”](#) American Outlook. IV: III. May/June 2001. 25-7.

[“The New Urban Economy: Opportunities and Challenges,”](#) (with Janet Rothenberg Pack and Samara R. Potter). Brookings Conference Report No. 7. June 2001.

[“A Golden Opportunity to Simplify the Tax System,”](#) (with Leonard E. Burman). Brookings Policy Brief No. 77. April 2001.

[“Tax Cuts and the Budget Outlook,”](#) (with Alan J. Auerbach). Brookings Policy Brief No. 76. April 2001.

[“Rethinking the Estate and Gift Tax,”](#) (with Joel Slemrod). Brookings Conference Report No. 5. March 2001.

[“Tax Cuts and the Budget,”](#) (with Alan J. Auerbach). Tax Notes. 90:13. March 26, 2001. 1869-81.

[“How Big is the Prospective Surplus?”](#) (with Alan J. Auerbach). Brookings Policy Brief No. 64. September 2000.

[“Ancestor Worship: Everything You Always Wanted to Know About Estate Taxes,”](#) (with Joel B. Slemrod). Milken Institute Review. Third Quarter 2000. 36-49.

[“A Matter of Life and Death: Reassessing the Estate and Gift Tax,”](#) (with Joel B. Slemrod). Tax Notes. 88:7. August 14, 2000. 927-32.

[“Resurrecting the Estate Tax,”](#) (with Joel B. Slemrod). Brookings Policy Brief No. 62. June 2000.

[“Does the Budget Surplus Justify Big Tax Cuts?: Updates and Extensions”](#) (with Alan J. Auerbach). Tax Notes. 85:3. October 18, 1999. 369-76.

[“ERISA After 25 Years: A Framework for Evaluating Pension Reform,”](#) (with John B. Shoven and Mark Warshawsky). 15:4. Benefits Quarterly. Fourth Quarter, 1999. 73-81.

[“The Saving Crisis: In the Eye of the Beholder?”](#) (with John Sabelhaus). Milken Institute Review. Third Quarter 1999. 46-56.

[“Does the Budget Surplus Justify a Large-Scale Tax Cut?”](#) (with Alan J. Auerbach). Tax Notes. 82:12. March 22, 1999. 1827-50.

[“The Case Against Tax Cuts: Saving the Surplus is the Smart Thing to Do,”](#) (with Alan J. Auerbach). Brookings Policy Brief No. 46. March 1999.

[“Why are Taxes so Complicated and What Can We Do About It?”](#) The Brookings Review. Winter 1999. 36-9.

[“The Flat Tax,”](#) In Encyclopedia of Taxation and Tax Policy, Joseph J. Cordes, Robert D. Ebel, and Jane G. Gravelle, eds. Urban Institute Press. 1999: 130-4.

[“Taxing Government in a National Retail Sales Tax”](#) (with Evan F. Koenig, Diane Lim Rogers, John Sabelhaus). Tax Notes. October 5, 1998. 97-109.

[“The Flat Tax: Simple, Efficient, Fair. Or is it?”](#) The Brookings Review. Summer 1998. 40-44.

[“Don’t Buy the Sales Tax.”](#) Brookings Policy Brief No. 31. March 1998.

[“Will the Baby Boomers Be Ready for Retirement?”](#) The Brookings Review. Summer 1997. 5-9.

[“Tax Reform is Dead, Long Live Tax Reform.”](#) Brookings Policy Brief No. 12. February 1997.

“Assessing the Flat Tax.” In The Flat Tax Primer, by Tom Herman and Douglas R. Sease. Viking Press. 1996: 137-42.

[“Economic Effects of Fundamental Tax Reform.”](#) (with Henry J. Aaron). Tax Notes. 73. November 25, 1996. 957-78.

[“The Kemp Commission and the Future of Tax Reform.”](#) Tax Notes. February 6, 1996. 737-50. Reprinted in Selected Readings on Tax Policy: 25 Years of Tax Notes. Charles Davenport ed. 1997: 120-31.

[“Building a Better Tax System: Can a Consumption Tax Deliver the Goods?”](#) The Brookings Review. Fall 1995. 18-23.

[“Saving Our Way Out of the Deficit Dilemma,”](#) (with Robert E. Litan). The Brookings Review. Fall 1993. 6-11.

[“The Hybrid Plan: A Proposal for Federal Credit Reform.”](#) Contemporary Policy Issues. VIII: 2. April 1990. 107-21.

[“The Allocational and Welfare Effects of Federal Credit Programs: A Summary.”](#) NTA-TIA Proceedings of the Eightieth Annual Conference. 1987: 75-84.

## Testimony

[“The 2017 Tax Law: Impact on the Budget and American Families.”](#) Committee on the Budget, United States House of Representatives. February 27, 2019.

[“Tax Reform Options: Promoting Retirement Security.”](#) Committee on Finance, United States Senate. September 15, 2011.

[“Individual Taxpayers and Federal Tax Reform.”](#) Committee on Finance. United States Senate. May 13, 2008.

[“Charitable Giving and the Taxation of Estates.”](#) Committee on Finance. United States Senate. September 13, 2005.

[“A Comparison of Income and Consumption Taxes.”](#) The President’s Advisory Panel on Federal Tax Reform. February 16, 2005.

[“Federal Revenue Options.”](#) Committee on the Budget. United States House of Representatives. October 6, 2004.

[“The U.S. Tax Code’s Impact on Revenue Projections and the Federal Budget.”](#) Committee on the Budget. United States House of Representatives. July 22, 2004.

[“Perspectives on Long-Term Budget Deficits.”](#) Committee on the Budget. United States House of Representatives. July 24, 2003.

[“Short-term Stimulus, Long-term Growth, and JGTRRA.”](#) Democratic Policy Committee. June 9, 2003.

[“Economic Effects of the President’s Growth and Jobs Package.”](#) Committee on Ways and Means. United States House of Representatives. March 5, 2003.

[“Economic Growth, Job Creation, and Incentives for Investment.”](#) Committee on Finance. United States Senate. February 12, 2003.

[“The President’s Tax Proposal.”](#) Democratic Policy Committee. January 21, 2003.

[“Corporate Inversions: An Economic Perspective.”](#) Subcommittee on Treasury and General Government. Committee on Appropriations. United States Senate. October 16, 2002.

[“The Taxation of Foreign Income: Issues and Options.”](#) Subcommittee on Select Revenue Measures. Committee on Ways and Means. U.S. House of Representatives. May 9, 2002.

[“Issues in Budget Reform.”](#) Committee on the Budget. U.S. House of Representatives. May 2, 2002.

“Fundamental Tax Reform.” Committee on Ways and Means. U.S. House of Representatives. May 2, 2002.

“Corporate Tax Integration.” Committee on Ways and Means. U.S. House of Representatives. April 11, 2002.

[“Perspectives on the Tax Stimulus Debate.”](#) Committee on the Budget. U.S. Senate. October 25, 2001.

“Stimulating the Economy.” Committee on Ways and Means. U.S. House of Representatives. September 21, 2001.

[“Tax Simplification: Issues and Options.”](#) Committee on Ways and Means. U.S. House of Representatives. July 17, 2001.

[“Evaluating the Budget Surplus and Tax Policy Options.”](#) Committee on the Budget. U.S. House of Representatives. March 8, 2001.

[“The Budget Outlook and Tax Policy.”](#) Committee on the Budget. U.S. Senate. February 13, 2001.

[“Economic Growth through Tax Cuts.”](#) Joint Economic Committee. U.S. Congress. March 4, 1999.

[“Federal Tax Policy for the New Millennium.”](#) Committee on the Budget. U.S. Senate. January 20, 1999.

[“Saving and Investment Incentives in the President’s Budget: The Effects of Expanding IRAs.”](#) Committee on Ways and Means. U.S. House of Representatives. March 19, 1997.

[“Public Policies Toward Saving: Should We Expand Individual Retirement Accounts?”](#) Committee on Finance. U.S. Senate. March 6, 1997.

[“Effects of Comprehensive Tax Reform on Private Pensions and Saving.”](#) ERISA Advisory Council on Employee Welfare and Pension Benefit Plans. June 19, 1996.

“Taxes and Economic Growth.” Joint Economic Committee. U.S. Congress. June 10, 1996.

“Reinventing the Federal Tax System.” National Commission on Tax Reform and Economic Growth (the “Kemp Commission”). July 26, 1995.

“Methods of Raising the National Saving Rate.” Committee on Finance. U.S. Senate. February 2, 1995.

“Tax Incentives for Saving.” Committee on Ways and Means. U.S. House of Representatives. January 31, 1995.

## **Comments and Reviews**

Comments on “State Fiscal Policies and Transitory Income Fluctuations” by James R. Hines, Jr. [Brookings Papers on Economic Activity](#). 2010:2. 338-342.

Comments on “The 2003 Dividend Tax Cut and the Value of the Firm: An Event Study” by Alan J. Auerbach and Kevin A. Hassett in [Taxing Corporate Income in the 21st Century](#). Cambridge University Press. 2007. 127-133.

Comments on “Are Empowerment and Education Enough? Under-Diversification in 401(k) Plans” by James J. Choi, David Laibson, and Brigitte C. Madrian. Brookings Papers on Economic Activity. 2005:2. 199-202.

Comments on “Fiscal Policy, Past and Present” by Alan J. Auerbach. Brookings Papers on Economic Activity. 2003:1. 123-30.

Comments on “Would a Consumption Tax Kill the Housing Market?” by Donald Bruce and Douglas Holtz-Eakin. In The Transition Costs of Fundamental Tax Reform. Kevin A. Hassett and R. Glenn Hubbard eds. American Enterprise Institute. 2001: 115-22.

Comments on “The Estate Tax and After-Tax Investment Returns” by James Poterba. In Does Atlas Shrug? The Economic Consequences of Taxing the Rich. Joel B. Slemrod ed. Russell Sage Foundation and Harvard University Press. 2000: 350-4.

Comments on “Information, Expectations, and Saving for Retirement” by Annamaria Lusardi. In Behavioral Dimensions of Retirement Economics. Henry J. Aaron ed. Brookings Institution Press and Russell Sage Foundation. 1999: 116-23.

Review of Privatizing Social Security, Martin S. Feldstein, ed., NBER and Chicago University Press. Journal of Economic Literature. September 1999. 685-6.

“Tax Reform in the Real World” (A Review of the Decline (and Fall) of the Income Tax, by Michael J. Graetz). Yale Journal on Regulation. 15:2. 1998: 387-426.

Comments on “Self Control and Retirement Savings” by David Laibson, Andrea Repetto, and Jeremy Tobacman. Brookings Papers on Economic Activity. 1998:1. 177-85.

Comments on “Wealth Dynamics of American Families,” by Erik Hurst, Ming Ching Luoh, and Frank Stafford. Brookings Papers on Economic Activity. 1998:1. 330-3.

Comments on “Macroeconomic Aspects of Social Security Reform,” by Peter Diamond. Brookings Papers on Economic Activity. 1997:2. 73-8.

Comments on “Rethinking Saving Incentives,” by B. Douglas Bernheim, in Fiscal Policy: Lessons from Economic Research in Alan J. Auerbach, ed. MIT Press. 1997: 313-30.

Review of Public Economics in Action: The Basic Income/Flat Tax Proposal by Anthony B. Atkinson, Journal of Economic Literature. 34:3. September 1996. 1366-8.

Comments on “What Can Be Learned from Cross-Country Studies About Taxes, Prosperity, and Economic Growth,” by Joel Slemrod in Brookings Papers on Economic Activity. 1995:2. 416-9.

“Comments on Papers by Ozanne and Gentry” in NTA-TIA Proceedings of the Eighty-Sixth Annual Conference. 1994: 189-90.



Comments on “Trends in Federal Tax Progressivity,” by Richard Kasten, Frank Sammartino, and Eric Toder, in Joel B. Slemrod, ed. Tax Progressivity and Income Inequality. Cambridge. 1994: 51-58.

Comments on “Majority Voting and a Just Age for Greed,” by Lee Cohen, in Justice Across Generations. Lee Cohen ed. American Association of Retired Persons, 1993.

### **Op-eds/Opinion Articles/Selected Blog Posts/Podcasts**

“[Social Security is drying up. This plan could save it.](#)” CNN Business Perspectives, April 27, 2019.

“[Five myths about federal debt.](#)” The Washington Post, April 26, 2019.

“[Social Security isn’t the only retirement crisis. Look at Medicare and Medicaid](#)” (with Benjamin Harris). Barron’s, April 26, 2019.

“[To take the pain out of filing your taxes, remember the payoff.](#)” Los Angeles Times, April 15, 2019.

“[The income tax makes life simpler, really.](#)” TaxVox, April 12, 2019.

“[Chipping away at the mortgage deduction.](#)” The Wall Street Journal, April 9, 2019.

“[How to cure America’s debt addiction \(and invest in the future\)](#)” (with David Wessel). Brookings Cafeteria Podcast, April 5, 2019.

“[The US budget imbalance needs fiscal therapy.](#)” Brookings, April 4, 2019.

“[How big is the problem of tax evasion?](#)” (with Aaron Krupkin). Econofact, April 3, 2019.

“[How to really build a better economy.](#)” Oxford University Press Blog, April 3, 2019.

“[Are the kids alright? Saving and wealth accumulation among the millennial generation.](#)” Brookings, March 20, 2019.

“[Did the Tax Cuts and Jobs Act Pay for Itself in 2018?](#)” (with Aaron Krupkin). TaxVox. March 13, 2019.

“[The tax cuts will make fighting future recessions complicated](#)” (with Yair Listokin). The Hill, February 23, 2019.

“[Don’t ignore the national debt. It will only get worse if we don’t act now.](#)” CNN Business Perspectives, February 13, 2019.

[“Are Growing Federal Budget Deficits and Debt Cause for Concern?”](#) Econofact, February 13, 2019.

[“Shutdowns hurt the people the government is meant to protect. Here’s how to end them.”](#) CNN Business Perspectives, February 7, 2019.

[“Ocasio-Cortez’s tax on the super rich won’t happen. Here’s a better way to do it.”](#) CNN Business Perspectives, January 22, 2019.

[“How to shut down future shutdowns.”](#) Brookings, January 3, 2019.

[“Congress in 2019: What’s ahead for tax and fiscal policy?”](#) Brookings, January 1, 2019.

[“\(Not so\) Happy birthday to the Tax Cuts and Jobs Act.”](#) Brookings, December 18, 2018.

[“CBO Estimates Imply that TCJA Will Boost Incomes for Foreign Investors but Not for Americans.”](#) (with Benjamin Page). Tax Vox, May 10, 2018.

[“On Tax Day, What are the Experts Saying?”](#) (with Vanessa Williamson, Henry Aaron and Fred Dews.” Brookings Cafeteria Podcast. April 13, 2018.

[“The Fiscal Picture is Worse than it Looks – and it Looks Bad.”](#) Brookings, April 11, 2018.

[“Who will pay for the Tax Cuts and Jobs Act?”](#) Brookings, January 2, 2018.

[“Congress missed an opportunity to reform the corporate tax.”](#) (with Leonard Burman), Brookings, December 26, 2017.

[“What Congressional tax cutters can learn from Kansas.”](#) Brookings, November 29, 2017.

[“Taxes and growth – A cautionary graph.”](#) Brookings, November 28, 2017.

[“The right way, and the wrong way to measure the benefits of tax changes.”](#) TaxVox, November 20, 2017.

[“A bubble with a bite: The House tax bill implies a 49.4 percent top effective tax rate.”](#) TaxVox, November 14, 2017.

[“Cutting taxes the hard way.”](#) TaxVox, November 9, 2017.

[“Gutting the mortgage interest deduction.”](#) TaxVox, November 6, 2017.

[“Nine things to know about the House GOP tax plan.”](#) Brookings, November 3, 2017.

[“The Budget Gimmick that Undermines Public and Private Finances.”](#) TaxVox, October 30, 2017.

[“Why tax cuts will not make America great again.”](#) Real Clear Markets, October 23, 2017.

[“What tax cuts can Congress pass?”](#) 5 on 45 podcast, Brookings, September 25, 2017.

[“Can Republicans thread the needle on tax policy?”](#) Real Clear Markets, July 28, 2017.

[“The Kansas tax cut experiment.”](#) Unpacked podcast, Brookings, July 11, 2017.

[“Tax policy Outside of the Emerald City.”](#) (with Aaron Krupkin and Kim Rueben). Bloomberg BNA. July 12, 2017.

[“Why tax reform will be difficult for Trump.”](#) Unpacked podcast, Brookings, May 8, 2017.

[“Tax reform won't happen - but tax cuts that hurt future generations will.”](#) The Hill, May 18, 2017.

[“Is a border adjustment tax a good idea?”](#) The Costco Connection, May 2017, 28.

[“Donald Trump has a tax plan fit for 140 characters.”](#) (with Aaron Krupkin and Hilary Gelfond). Real Clear Markets, April 28, 2017.

[“The First 100 Days – Episode 10.”](#) Real Clear Politics Podcast, March 29, 2017.

[“The Republicans will struggle to “win” on tax reform.”](#) Real Clear Markets, March 29, 2017.

[“Sorry, Jamie Dimon’s theory about how companies can boost the economy is wrong.”](#) CNBC, March 15, 2017.

[“On Trump’s taxes and the AMT.”](#) Brookings Podcast, March 15, 2017.

[“The House GOP tax plan needs some tweaking”](#) The Hill, February 22, 2017.

[“A quick guide to the ‘border adjustments’ tax.”](#) Real Clear Markets. February 7, 2017.

[“Steven Mnuchin makes a welcome case for boosting IRS funding.”](#) Real Clear Markets. January 31, 2017.

[“Understanding the Republicans’ Corporate Tax Reform.”](#) Real Clear Markets. January 10, 2017

[“Taxes on the rich may change a lot in 2017.”](#)(with Aaron Krupkin). Miller Center First Year 2017 Project. March 16, 2016.

[“The wisdom of a carbon tax.”](#) Miller Center First Year 2017 Project. February 24, 2016.

[“Good news for retirement policy in spite of gridlock.”](#) (with Joshua Gotbaum). Brookings. December 2015.

[“Two important new retirement savings initiatives from the Obama Administration.”](#) (with David C. John). Brookings. November 20, 2015.

[“Bush’s Tax Plan: Something Old, Something New.”](#) Brookings Up Front Blog. September 9, 2015.

[“State Income Tax Cuts: Still a Bad Idea.”](#) Real Clear Markets. July 28, 2015.

[“The New IMF Study on Debt Reduction: What it Says, What it Doesn’t.”](#) (with Diane Lim). Real Clear Markets. June 16, 2015.

[“Rubio-Lee hints at tax reform’s troubling direction.”](#) Real Clear Markets. March 10, 2015.

[“CBO’s New Budget Projections: Not Chicken Little, But Not Mission Accomplished Either.”](#) Brookings Up Front Blog. January 26, 2015.

[“Retirement Security a Priority in the 2015 State of the Union.”](#) (with David C. John). Brookings Up Front Blog. January 20, 2015.

[“Adjusting the President’s Capital Gains Proposal.”](#) Brookings. January 20, 2015.

[“Response to Brad DeLong Regarding Long-Term Fiscal Situation.”](#) Washington Center for Equitable Growth. January 2, 2015.

[“Tax Policy in 2014: Two Developments That May Set The Table For the Future.”](#) Brookings. December 22, 2014.

[“Magical Thinking on Tax Reform.”](#) TaxVox. December 18, 2014.

[“Get the Fiscal House in Order.”](#) Cato Institute. November 19, 2014.

[“Shifting Retirement Security Paradigms: When ‘Save Like Hell and Hope You Don’t Live Too Long’ Isn’t Enough.”](#) (with Sarah E. Holmes). Brookings Up Front Blog. November 10, 2014.

[“Tax Reform: One Shining Moment or ‘Blah, Blah, Blah’.”](#) TaxVox. November 5, 2014.

[“Income Tax Changes and Economic Growth.”](#) TaxVox. September 19, 2014.

[“Don’t Be Fooled: America’s Deficit is Still a Problem.”](#) Fortune. September 2, 2014.

[“Six Takeaways from CBO’s New Long-Term Budget Outlook.”](#) Brookings Up Front Blog. July 15, 2014.

[“Should Taxpayers Rescue Debt-stressed College Grads?”](#) (with Benjamin H. Harris). Fortune. June 11, 2014.

[“A Permanent Slowdown in Health Care Spending Growth Would Ease, But Not End, the Fiscal Problem.”](#) TaxVox. May 6, 2014.

[“Dave Camp’s Most Valuable Contribution to Tax Reform.”](#) (with Howard Gleckman). TaxVox. March 14, 2014.

[“Forgotten by Not Gone: America’s Long-Term Fiscal Imbalance.”](#) Brookings Up Front Blog. March 6, 2014.

[“The Macro Effects of Camp’s Tax Reform.”](#) (with Donald Marron). TaxVox. March 5, 2014.

[“Dave Camp’s Pitch to Overhaul U.S. Taxes: An Impossible Dream?”](#) Fortune. February 27, 2014.

[“State of the Union Speech Promotes New Retirement Savings Vehicles.”](#) (with Benjamin H. Harris and David C. John). Brookings UpFront Blog. January 30, 2014.

[“The Year in Taxes: From the Fiscal Cliff to Tax Reform Talks.”](#) Brookings Up Front Blog. December 11, 2013.

[“It’s Groundhog Day Over the Debt Ceiling.”](#) Real Clear Markets. September 25, 2013.

[“Don’t Let Them Fool You, We Still Have Debt Problems.”](#) Real Clear Markets. June 1, 2013.

[“New Analysis of Who Pays What in Obama’s Budget.”](#) Brookings Up Front Blog. April 23, 2013.

[“The Tax Favored By Most Economists.”](#) Real Clear Markets. March 12, 2013.

[“Let’s All Jump Off the Cliff.”](#) (with Bradley Belt, Jared Bernstein, and Phillip Swagel) Bloomberg View. December 6, 2012.

[“Taxing the Wealthiest Could Go a Long Way.”](#) Room for Debate. The New York Times. December 4, 2012.

[“Cliff Diving Offers the Best Path Forward.”](#) USA Today. November 29, 2012.

[“Mitt Romney's Tax Proposals: Understanding the Debate.”](#) Real Clear Markets. October 8, 2012.

[“Romney starts to fill in blanks on his tax plan.”](#) CNN.com. October 5, 2012.

[“Five Myths About the 47 Percent.”](#) (with Donald B. Marron) The Washington Post. September 21, 2012.

[“Feldstein’s Analysis Doesn’t Refute the Tax Policy Center’s Findings on Romney’s Tax Plan, It Confirms Them.”](#) (with Samuel Brown and Adam Looney). Brookings. August 30, 2012.

[“The Economy Needs a Boost Right Now, Not a Mild Sedative.”](#) US News. July 31, 2012

[“The Fiscal Cliff? Let’s Pass Right Over It.”](#) Real Clear Markets. July 25, 2012

[“End the Bush Tax Cuts and Start Over.”](#) CNN. July 12, 2012.

[“Inoculate the Budget Deficit From Healthcare Reform.”](#) Real Clear Markets. May 8, 2012, [A Review of Paul Ryan’s Budget Proposal.](#)” Brookings Up Front Blog.” March 21, 2012.

[“The Big Hidden Tax Ideas In Obama’s Budget.”](#) Real Clear Markets. February 22, 2012.

[“Raising Revenue in a Progressive Manner without Raising Tax Rates.”](#) Brookings. February 14, 2012.

[“New Regulations Enhance Savers’ Retirement Security.”](#) (with David C. John) Brookings Up Front Blog. February 8, 2012.

[“Fixing the Budget Means Higher Taxes.”](#) Christian Science Monitor. January 24, 2012.

[“Why Higher Taxes Will Have to be Part of the Medium – and Long- Term Fiscal Solution.”](#) Tax Vox. January 23, 2012.

[“A Perspective on the Budget Deficit and Revenues.”](#) Brookings. January 19, 2012.

[“The 9-9-9 Plan Needs To Be Recalibrated.”](#) The New York Times Room for Debate, Oct 13, 2011.

[“Debating the Buffett Rule.”](#) Brookings Up Front Blog. Sept 22, 2011.

[“On the President’s Recommendations to the Joint Select Committee.”](#) Brookings. Sept 19, 2011.

[“Buffett is Right: Raise Taxes on the Wealthy.”](#) CNN. Aug 15, 2011

[“Good News and Bad News in Debt Limit Deal.”](#) Brookings. Aug 4, 2011.

[“The Budget Deal: A First, Wobbly Step.”](#) Tax Vox. Tax Policy Center. Aug 1, 2011.

[“Around the Halls: Forging a Compromise on the Debt Limit: Debt Limit Basics.”](#) Brookings Up Front Blog. July 22, 2011.

[“Don’t Fall for Corporate Repatriation.”](#) (with Benjamin H. Harris) Politico. June 26, 2011.

[“Not Raising the Debt Ceiling Would Worsen the Fiscal Situation.”](#) US News and World Report. March 28, 2011.

[“Five Myths About Cutting the Deficit.”](#) Washington Post. November 28, 2010.

[“Around the Halls: Reducing the Budget Deficit”](#) Brookings Up Front Blog. November 12, 2010.

[“What’s the Biggest Tax Mistake That Might Be Made This Year? A Freakonomics Quorum.”](#) (with Stephen J. Dubner, Joel Slemrod, Clint Stretch, and Donald Marron). New York Times Freakonomics Blog. October 15, 2010.

[“The Bush Tax Cuts: The Least Effective Stimulus.”](#) New York Times Room for Debate. September 28, 2010.

[“A Guide to the Fight Over the Bush Tax Cuts.”](#) Yahoo! News. September 13, 2010.

[“Five Myths About the Bush Tax Cuts.”](#) Washington Post. August 1, 2010.

[“Simple Steps to Fix Social Security: Raise the Retirement Age Again.”](#) The New York Times Room for Debate, March 24, 2010.

[“Fix Health Care. But Fix the Deficits, too.”](#) (with Alan J. Auerbach). CNNMoney.com. September 9, 2009.

[“Deficit: What Caused It, Why It Matters.”](#) (with Alan J. Auerbach). CNNMoney.com. July 30, 2009.

[“Here Comes The Next Fiscal Crisis.”](#) (with Alan J. Auerbach). Los Angeles Times. July 8, 2009.

[“Memo to Obama: Fixing the Tax System.”](#) Tallahasee Democrat. December 8, 2008.

[“Paths to Recovery.”](#) (with Bruce Katz). Politico. November 25, 2008.

[“Tax System Too Complex, Unfair & Outdated.”](#) The Pittsburgh Tribune-Review Sunday, May 18, 2008.

[“The Answer to your 401\(k\) Woes: Auto 401\(k\)s.”](#) (with Jean Setzfand) HR Management. Q2 1:2. 127, 2007.

“Green Fees.” Worth. 15:4. April 2006. 42.

[“Consumption Taxes in the United States and Abroad.”](#) (with Seth Stephens-Davidowitz). Tax Notes 108:12. September 12, 2005. 1299.

[“The case for environmental taxes.”](#) Washington Examiner. July 21, 2005.

“Should There Be a National Sales Tax?” Costco Connection. June 2005. 15.

[“We're All Living on Borrowed Time,”](#) (with Peter R. Orszag). Los Angeles Times. June 1, 2005

[“Effects of Recent Tax Cuts on Marginal Tax Rates.”](#) Tax Notes 106:7. February 14, 2005. 829.

[“Tax Preparer Usage Rises Significantly Since 1981.”](#) Tax Notes 104:13. September 20, 2004. 1439.

[“The Cost of Tax Cuts”](#) (with Peter R. Orszag). Minneapolis Star-Tribune. September 19, 2004.

[“Declining Audit Rates.”](#) Tax Notes 104:1. July 5, 2004. 87.

[“Small Businesses and Marginal Income Tax Rates.”](#) Tax Notes 103:4. April 26, 2004. 471.

[“Foreign Holdings of Federal Debt.”](#) Tax Notes 102: 7. February 16, 2004. 911.

[“Overdrawn Account.”](#) (with Peter R. Orszag). The New Republic. February 4, 2004.

[“Charitable Giving and the Estate Tax”](#) (with Jon M. Bakija.) Tax Notes 101:10. December 8, 2003. 1233.

[“Distribution of Federal Taxes and Income, 1979-2000.”](#) Tax Notes 100:13. September 29, 2003. 1717.

“Bush’s Tax Policy: Give Me a Break.” TIAA-CREF Newsletter. Fall 2003.

[“Estate tax: Tax Needs Reform, But Repeal Would be a Giveaway to the Wealthy.”](#) Spartanburg Herald-Journal. July 27, 2003. A9.

“We’ll Feel Pain as the Bills Come Due.” (with Peter R. Orszag). AARP Bulletin. July-August 2003. 44:7. 14.



“No.” (with Peter R. Orszag) Newsday. June 8, 2003.

“[Bush’s Tax Cut Plan Slashes Growth.](#)” (with Peter R. Orszag). Newsday. May 9, 2003. A45.

“[America Can Not Afford a Huge Deficit.](#)” (with Peter R. Orszag). Financial Times. February 5, 2003. 17.

“[Three-Quarters of Filers Pay More in Payroll Taxes Than in Income Taxes.](#)” (with Jeff Rohaly). Tax Notes 98:1. January 6, 2003. 119.

“[Now is the time for all good feds to come to the aid of States.](#)” Los Angeles Times. December 20, 2002. A15

“[Fix a Real Tax Mess.](#)” (with Leonard Burman). Newsday. November 14, 2002. A33.

“[About Half of Dividend Payments Do Not Face Double Taxation.](#)” Tax Notes 97:6. November 11, 2002. 839.

“Harnessing the AMT.” (with Leonard E. Burman and Jeffrey Rohaly). Personal Finance. XXIX:19. October 9, 2002.

“[By 2008, the AMT Will Cost More to Repeal Than the Regular Income Tax.](#)” (with Leonard E. Burman and Jeffrey Rohaly). Tax Notes 96:12. September 16, 2002. 1641.

“[A Guns and Caviar Approach.](#)” (with Peter Orszag). San Diego Union Tribune. February 10, 2002. G4-5.

“[Keep Existing Tax Cuts but Freeze New Ones.](#)” (with Peter Orszag). Los Angeles Times. January 28, 2002. A13.

“[Temporary Incentives Will Offer More Bang for the Buck.](#)” (with Peter Orszag). Insight Magazine. October 28, 2001. 41.

“[Dead Men Don’t Buy Gas.](#)” Tax Notes. 91:9. May 28, 2001. 1625-6.

“[The Estate Tax Plays a Key Role.](#)” (with Joel Slemrod). AARP Bulletin. April, 2001. 29.

“[Rethinking the Tax Rebate.](#)” Christian Science Monitor. April 2, 2001. 9.

“[All Tax Cuts are Not Created Equal.](#)” Los Angeles Times. January 29, 2001. A13.

“[Make It Less Complicated to Pay Taxes.](#)” Los Angeles Times. February 21, 2000. B7.

[“A Crisis in Saving? The Right Numbers Tell Us Americans Are Socking Away Quite a Lot.”](#) Barron’s. August 16, 1999. 50.

[“Tax Cut’s Trillion Dollar Question.”](#) Christian Science Monitor. August 2, 1999. 9.

“Big Tax Cut: Even Bigger Mistake.” Newsday. July 30, 1999. A41.

[“Cuts for Gain Now, but Pain Later.”](#) Los Angeles Times. July 25, 1999. M5.

“A Tax Cut...” Washington Post. July 20, 1999. A19.

“Would a 10 percent across-the-board tax cut be fair to all taxpayers?” Insight. April 19, 1999. 25.

“USA Accounts: Solution or Nightmare?” Investor’s Business Daily. March 18, 1999. A24.

“Don’t Cut Taxes: Save the Surplus.” Brookings Newsletter. Winter 1999. 7.

“The Tax Maze.” Dallas Morning News. February 26, 1999. 1J.

[“Are Americans Really Overtaxed?”](#) Los Angeles Times. February 24, 1999. A15.

[“The Best Return on the Surplus.”](#) (with Isabel Sawhill). Washington Post. February 17, 1999. A17.

[“Tax Credits: Social Policy in Bad Disguise.”](#) Christian Science Monitor. February 16, 1999. 11

[“A Surplus We Need.”](#) Washington Post. October 16, 1998. A27.

[“Tax-Cutting Frenzy.”](#) Christian Science Monitor. August 27, 1998. 11.

[“Let’s Revamp the Tax Code--but How?”](#) Wall Street Journal. April 15, 1998. A22.

[“Don’t Toss Out the Baby with Reform.”](#) Los Angeles Times. April 14, 1998. B7.

[“Kill the Tax Code? Great Sport, Risky Business.”](#) Christian Science Monitor. April 13, 1998. 11.

[“The Misguided Max Tax”](#) (with Robert D. Reischauer). New York Times. February 23, 1998. A19.

[“Fantasy Tax.”](#) Washington Post. February 15, 1998. C9.

“Like Most Overhaul Plans, Easier Said Than Done” (with Henry J. Aaron). Brookings Newsletter. Winter 1998. 7.

- [“The Case Against Capital Gains Tax Cuts”](#) (with Leonard E. Burman). Mutual Funds. September 1997. 75.
- [“Tax Reform, Anyone?”](#) Christian Science Monitor. August 18, 1997. 19.
- [“The Budget Deal: An Opportunity Lost.”](#) Washington Post. August 1, 1997. A21.
- [“Collision Course: Baby Boomers, Golden Years.”](#) Baltimore Sun. July 13, 1997.
- [“Easier, Fairer Taxes.”](#) The New York Times. April 12, 1997. 23
- [“Cutting Taxes Could Also Cut Growth.”](#) Los Angeles Times. June 23, 1996. M5.
- [“If Saving is the Problem, is Tax Reform the Solution?”](#) Plan Sponsor. March 1996. 32-3.
- [“Business Taxes and the Flat Tax.”](#) Investors’ Business Daily. March 7, 1996. A2.
- [“No Free Lunch on Tax Reform.”](#) The Brookings Review. Winter 1996. 3.
- [“Flat Tax Impact on Saving and the Economy.”](#) Pensions and Investments. February 19, 1996. 14.
- [“The Big Debt Overhang.”](#) The Wall Street Journal. October 25, 1989. A18.
- [“The Budget Gimmick of the 1990s?”](#) The Wall Street Journal. May 3, 1989. A18.

### **Referee/Reviewer**

American Economic Journal: Economic Policy, American Economic Review, Berkeley Economics Press, Brookings, Congressional Budget Office, Contemporary Economic Policy, Economic Inquiry, Economic Journal, European Economic Review, Fiscal Studies, Industrial Relations, International Finance, Journal of Applied Econometrics, Journal of Economic Literature, Journal of Human Resources, Journal of Policy Analysis and Management, Journal of Political Economy, Journal of Public Economics, National Institute on Aging, National Science Foundation, National Tax Journal, Public Budgeting and Finance, Quarterly Journal of Economics, Review of Economics and Statistics, Review of Income and Wealth, Smith-Richardson Foundation, University of Chicago Press.