

EDWARD J. MCCAFFERY

*USC Gould School of Law • Los Angeles, California 90089-0071
213-740-2567 (telephone) • 213-740-5502 (fax)*

*California Institute of Technology • Pasadena, California 91125
626-395-4606 (telephone)*

E-mail: emccaffery@law.usc.edu and emccaffe@hss.caltech.edu

Web: <http://law.usc.edu/contact/contactInfo.cfm>

SSRN: http://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=173198

BEPress: http://works.bepress.com/edward_mccaffery/

EMPLOYMENT AND PROFESSIONAL POSITIONS

UNIVERSITY OF SOUTHERN CALIFORNIA GOULD SCHOOL OF LAW

*Robert C. Packard Trustee Chair in Law and Professor of Law, Economics and Political
Science, 2004 to present*

Dean and Carl Mason Franklin Chair in Law on an interim basis, 2006 to 2007

Maurice Jones, Jr., Professor of Law, 1998 to 2004

Professor of Law, 1994 to 1998

Associate Professor of Law, 1991 to 1994

Assistant Professor of Law, 1989 to 1991

Classes in Income Taxation, Property, Corporate Tax, Partnership Tax, Intellectual Property

CALIFORNIA INSTITUTE OF TECHNOLOGY

Visiting Professor of Law and Economics, 1995 to 2006; 2007 to present

Classes in Public Finance and Tax, Law and Economics, Law and Technology

HARVARD LAW SCHOOL

Visiting Professor of Law, Winter 2008

NORTHWESTERN UNIVERSITY SCHOOL OF LAW

Searle Visiting Fellow, October 2007

USC INSTITUTE ON FEDERAL TAXATION

Chair of the Planning Committee, 1997 to 2006

Member of the Planning Committee, 1989 to present

USC LAW SCHOOL OFFICE OF CONTINUING LEGAL EDUCATION

Acting Director, Fall 2004

*Member of the Planning Committees for Intellectual Property and Real Estate Institutes,
2003 to present*

USC-CALTECH CENTER FOR THE STUDY OF LAW & POLITICS

Founder and Director, 2000 to 2003; Affiliated faculty, 2003 to present

PROGRAM FOR LAW & TECHNOLOGY AT CALTECH AND LOYOLA LAW SCHOOL

Chair, Caltech Program, 2000 to 2006

NATIONAL CENTER FOR POLICY ANALYSIS (NCPA)

Senior Fellow, 2003 to present (unpaid position)

UCLA SCHOOL OF LAW

EDWARD J. MCCAFFERY

Page 2

Visiting Professor of Law, Fall 2000 and 2001

YALE LAW SCHOOL

Visiting Professor of Law, 1993 to 1994

CHIEF JUSTICE ROBERT N. WILENTZ, SUPREME COURT OF NEW JERSEY

Law Clerk, 1985 to 1986

EDUCATION

HARVARD LAW SCHOOL

Juris Doctor, 1985

Magna cum laude

UNIVERSITY OF SOUTHERN CALIFORNIA

Masters of Arts, Economics, 1994

Phi Kappa Phi

YALE COLLEGE

Bachelor of Arts, Classics (Latin) and Philosophy (double major), 1980

Summa cum laude, Phi Beta Kappa, Honors in Classics (Latin) & Philosophy

PUBLICATIONS: BOOKS

- A SHORT INTRODUCTION TO TAX, Oxford University Press, (in progress)
- FISCAL CONFUSION: HOW CITIZENS MISUNDERSTAND TAX AND SPENDING PROGRAMS, AND WHY IT MATTERS, with Jonathan Baron, (in progress)
- THE CASE AGAINST WASTE: TOWARDS A NEW UNDERSTANDING OF PROPERTY, University of Chicago Press, (forthcoming)
- BEHAVIORAL PUBLIC FINANCE, co-editor, with Joel Slemrod, Russell Sage Press, 2006
- RETHINKING THE VOTE: THE POLITICS AND PROSPECTS OF AMERICAN ELECTION REFORM, co-editor, with Ann N. Crigler and Marion R. Just, Oxford University Press, 2003
- FAIR NOT FLAT: HOW TO MAKE THE TAX SYSTEM BETTER AND SIMPLER, University of Chicago Press, 2002 and 2006 (paperback)(see www.fairnotflat.com)
- TAXING WOMEN, University of Chicago Press, 1997 and 1999 (paperback) (Honorable Mention for Book of the Year in Economics, American Association of Publishers, Academic and Scholarly Books Division; named Best Book of 1997 by The Progress Report, www.progress.org)

PUBLICATIONS: CHAPTERS AND CONTRIBUTIONS TO BOOKS

June 30, 2008

- “Where’s the Sex in Fiscal Sociology? Taxation and Gender in Comparative Perspective,” in Isaac Martin, Ajay K. Mehrota, and Monica Prasad, editors, *TAXATION IN PERSPECTIVE: COMPARATIVE AND HISTORICAL APPROACHES TO FISCAL SOCIOLOGY*, (forthcoming, Cambridge University Press), available on SSRN
- “Behavioral Economics and Fundamental Tax Reform,” in John W. Diamond and George R. Zodrow, eds, *FUNDAMENTAL TAX REFORM: ISSUES, CHOICES, AND IMPLICATIONS*, (MIT Press, 2008)
- “A Tale of Two Davids (Commentary on David Weisbach: Consumption Tax Implementation Methods)” in Alan Auerbach and Daniel Shaviro, eds., *ESSAYS IN HONOR OF DAVID BRADFORD*, (forthcoming Harvard University Press), available on SSRN
- “Starving the Beast: The Psychology of Budget Deficits,” with Jonathan Baron, in Elizabeth Garrett, Elizabeth Graddy and Howell Jackson, eds., *FISCAL CHALLENGES: AN INTERDISCIPLINARY APPROACH TO BUDGET POLICY*, (Cambridge University Press, 2008)
- “The Uneasy Case for Capital Taxation,” in Ellen Frankel Paul, Fred D. Miller, Jr., and Jeffrey Paul, eds., *TAXATION, ECONOMIC PROSPERITY, AND DISTRIBUTIVE JUSTICE*, Cambridge University Press, 2006
- “Toward an Agenda for Behavioral Public Finance” with Joel Slemrod, in Edward J. McCaffery and Joel Slemrod, eds., *BEHAVIORAL PUBLIC FINANCE*, Russell Sage Press, 2006
- “Masking Redistribution (or Its Absence),” with Jonathan Baron, in Edward J. McCaffery and Joel Slemrod, eds., *BEHAVIORAL PUBLIC FINANCE*, Russell Sage Press, 2006
- “Public Debt Acts” in Brian K. Landsberg, editor-in-chief, *MAJOR ACTS OF CONGRESS*, MacMillan Reference, 2004
- “Introduction: A Tale of Two Democracies” and “Postscript: Keeping Hope Alive,” with Ann N. Crigler and Marion R. Just, in *RETHINKING THE VOTE: THE POLITICS AND PROSPECTS OF AMERICAN ELECTION REFORM*, Oxford University Press, 2003
- “Equality, of the Right Sort,” in Nancy E. Dowd and Michelle S. Jacobs, eds., *FEMINIST LEGAL THEORY: AN ANTI-ESSENTIALIST READER*, New York University Press, 2003
- “Women and Taxes,” in Celeste Cogan, ed., *WOMEN’S AGENDA*, Women in the Economy Project, NCPA Press, 2002
- “Must We Have the Right to Waste?,” in Steven Munzer, ed., *NEW ESSAYS IN THE LEGAL AND POLITICAL THEORY OF PROPERTY* (Cambridge Studies in Philosophy and Law), Cambridge University Press, 2001

- “Cognitive Theory and Tax” and “Framing the Jury” (with D. Kahneman and M. Spitzer), in Cass Sunstein, ed., *BEHAVIORAL LAW AND ECONOMICS* (Cambridge Series on Judgment and Decision Making), Cambridge University Press, 2000
- “Gender and Tax,” with R. Michael Alvarez, in Jyl Josephson and Susan Tolleson-Rinehart, eds., *GENDER AND AMERICAN POLITICS: WOMEN, MEN AND THE POLITICAL PROCESS*, M. E. Sharpe, 1999
- “Takings of Property” and other entries in *ENCYCLOPEDIA OF THE AMERICAN CONSTITUTION, SUPPLEMENT II*, Macmillan Reference, 1999

PUBLICATIONS: MAJOR ARTICLES

- *The Last Best Hope for Progressivity in Tax*, with James R. Hines, Jr., work in progress
- *Sex Differences in the Acceptability of Discrimination*, with Timur Kuran, 61 *POLITICAL RESEARCH QUARTERLY*, 228-238 (2008)
- *Isolation Effects in Action and the Neglect of Indirect Effects of Fiscal Policies*, with Jonathan Baron, 19 *JOURNAL OF BEHAVIORAL DECISION MAKING* 289-302 (2006)
- *The Uneasy Case for Capital Taxation*, 23 *SOCIAL PHILOSOPHY AND POLICY* 166-184, (Summer 2006), reprinted in Ellen Frankel Paul, Fred D. Miller, Jr., and Jeffrey Paul, editors, *TAXATION, ECONOMIC PROSPERITY, AND DISTRIBUTIVE JUSTICE* (Cambridge, Cambridge University Press, 2006) 166-184
- *Shakedown at Gucci Gulch: The New Logic of Collective Action*, with Linda Cohen, 84 *NORTH CAROLINA LAW REVIEW* 1159-1252 (2006)
- *Thinking about Tax*, with Jonathan Baron, 12 *PSYCHOLOGY, PUBLIC POLICY & LAW* 106 (2006)
- *Three Views of Tax*, 18 *CANADIAN JOURNAL OF LAW & JURISPRUDENCE* 153 (2005) (Special Issue on Tax, Edward J. McCaffery, guest editor)
- *The Political Psychology of Redistribution*, with Jonathan Baron, 52 *UCLA LAW REVIEW* 1745-1792 (2005)
- *A New Understanding of Tax*, 103 *MICHIGAN LAW REVIEW* 807-938 (2005)
- *Expanding Discrimination Research: To the Web, and Beyond Ethnic Discrimination*, with Timur Kuran, *SOCIAL SCIENCE QUARTERLY* 85: 713-30 (2004)
- *Framing and Taxation: Evaluation of Tax Policies Involving Household Composition*, with Jonathan Baron, *JOURNAL OF ECONOMIC PSYCHOLOGY* 25:679-705 (2004)

- *Heuristics and Biases in Thinking about Tax*, with Jonathan Baron, PROCEEDINGS OF THE 96TH ANNUAL CONFERENCE ON TAXATION, NATIONAL TAX ASSOCIATION (2004)
- *The Humpty Dumpty Blues: Disaggregation Bias in the Evaluation of Tax Systems*, with Jonathan Baron, ORGANIZATIONAL BEHAVIOR & HUMAN DECISION PROCESSES, 91: 230-42 (2003)
- *Are There Sex Differences in Fiscal Political Preferences?*, with R. Michael Alvarez, POLITICAL RESEARCH QUARTERLY, 56(1): 5-17 (March 2003)
- *A Voluntary Tax? Revisited*, NATIONAL TAX JOURNAL PROCEEDINGS 268-74, (2000)
- *The Tyranny of Money*, (Review Essay), 98 MICHIGAN LAW REVIEW 2126 (2000)
- *The Burdens of Benefits*, 44 VILLANOVA LAW REVIEW 445 (1999)
- *The Missing Links in Tax Reform*, 2 CHAPMAN LAW REVIEW 233 (1999)
- *Ronald Dworkin, Inside-Out*, (Review Essay), 85 CALIFORNIA LAW REVIEW 1043 (1997)
- *Last Words (?): Towards a Feminization of Wealth*, 6 SOUTHERN CALIFORNIA REVIEW OF LAW AND WOMEN'S STUDIES 605 (1997)
- *Tax's Empire*, 85 GEORGETOWN LAW JOURNAL 71 (1996)
- *Being the Best We Can Be (A Reply to Critics)*, 51 TAX LAW REVIEW 615 (1996)
- *Equality, of the Right Sort*, 6 UCLA WOMEN'S LAW JOURNAL 289 (1996)
- *Framing the Jury: Cognitive Perspectives on Pain and Suffering Awards*, with Daniel Kahneman and Matthew Spitzer, 81 VIRGINIA LAW REVIEW 1341 (1995)
- *The Political Liberal Case against the Estate Tax*, 23 PHILOSOPHY & PUBLIC AFFAIRS 281 (1994)
- *Cognitive Theory and Tax*, 41 UCLA LAW REVIEW 1861 (1994)
- *The Uneasy Case for Wealth Transfer Taxation*, 104 YALE LAW JOURNAL 283 (1994)
- *Why People Play Lotteries and Why it Matters*, 1994 WISCONSIN LAW REVIEW 71
- *Slouching Towards Equality: Gender Discrimination, Market Efficiency and Social Change*, 103 YALE LAW JOURNAL 595 (1993)
- *Taxation and the Family: A Fresh Look at Behavioral Gender Bias in the Code*, 41 UCLA LAW REVIEW 983 (1993)
- *Tax Policy under a Hybrid Income-Consumption Tax*, 70 TEXAS LAW REVIEW 1145 (1992)

- *The Holy Grail of Tax Simplification*, 1990 WISCONSIN LAW REVIEW 1267

PUBLICATIONS: EDITORIALS AND OCCASIONAL PIECES

- *The Case for a Progressive Spending Tax*, The Foundation for Law, Justice & Society, in collaboration with The Centre for Socio-Legal Studies, University of Oxford, www.fljs.org (2008).
- *On the Right Side of the Equation: A Tribute to William D. Andrews*, HARVARD LAW BULLETIN, Summer 2007
- *The Final Indignity*, WORTH MAGAZINE, August 2007
- *Tax Reform to Die For*, THE WALL STREET JOURNAL, November 21, 2003, *reprinted in* FORBES, July 24, 2006
- *The Advantages of Creating Out-of-State Trusts*, LA LAWYER, September 2005
- *Good Hybrids/Bad Hybrids*, TAX NOTES, June 27, 2005
- *Book Review of C. Eugene Steuerle, Contemporary U.S. Tax Policy*, 42 JOURNAL OF ECONOMIC LITERATURE 506 (2005)
- *The Estate Tax Stalemate Debate Continues*, TAX NOTES, January 17, 2005
- *A Look into the Future of Estate Tax Reform*, TAX NOTES, November 15, 2004
- *Revisiting Aristotle*, CALTECH UNDERGRADUATE RESEARCH JOURNAL, Spring 2004
- *Ten Facts about Fundamental Tax Reform*, TAX NOTES, December 22, 2003
- *Tax Reform to Die For*, THE WALL STREET JOURNAL, November 21, 2003
- *Marriage Penalty Relief in the New Tax Law*, NATIONAL CENTER FOR POLICY ANALYSIS (NCPA), BRIEF ANALYSIS NO. 445, June 27, 2003
- *Marriage-Penalty Reform Still Has a Long Way to Go*, WALL STREET JOURNAL ONLINE, May 26, 2003
- *Congress Can Save Giving If Estate Tax Dies*, with Don Weigandt, THE CHRONICLE OF PHILANTHROPY, May 15, 2003
- *Lobbying for Life: A Top Ten Wish List to Protect Charitable Giving without an Estate Tax*, with Don Weigandt, TAX NOTES, January 6, 2003, *reprinted in* The Exempt Organization Tax Review, February 2003
- *Manager's Journal: Remove a Major Incentive to Cheat*, THE WALL STREET JOURNAL,

July 9, 2002

- *When Will They Ever Learn? (On Democrats, Tax Policy, and Common Sense)* (two part series), THE PROGRESS REPORT, <http://www.progress.org>, February 2001
- *Comments on Estate Tax Repeal (a discussion with Chuck Collins of United for a Fair Economy)* (three part series), AMERICAN PROSPECT ON-LINE, <http://www.prospect.org> , February-March 2001
- *Should We End Life Support for Death Taxes?*, the Herman Goldman Memorial Lecture for the Bar Association of the City of New York, *reprinted in* 88 TAX NOTES 1373, September 11, 2000
- *A Declaration of Independence from Death Taxation: A Bipartisan Appeal*, with Richard E. Wagner, Institute for Policy Studies, Iowa, July 2000, *reprinted in* TAX NOTES, August 2000
- *Oklahoma's Death Tax: Not O.K.*, OCPA POLICY PAPER, Oklahoma City, May 2000
- *Real Tax Reform: The Case for a Progressive Consumption Tax*, THE BOSTON REVIEW, December 1999/January 2000
- *Grave Robbers: The Moral Case against the Death Tax*, CATO INSTITUTE POLICY ANALYSIS NO. 358, October, 1999; *reprinted in* TAX NOTES, December 20, 1999
- *Tax Spending—Not Work, Savings*, LOS ANGELES TIMES, August 23, 1999
- *Celebrate the Deceased, Don't Tax Them to Death*, SEATTLE TIMES, April 9, 1999
- *Ouch! That Tax Bites!: Joint Filing Does Working Wives No Good*, WORKING WOMAN, July/August 1998
- *The (Moral) Case Against Carveouts*, 79 TAX NOTES 122, April 6, 1998
- *Marriage Tax Relief: Gridlock 1, Principle 0*, THE PROGRESS REPORT, February 1998
- *Taxing Women*, ENGINEERING AND SCIENCE, Spring 1998
- *A Tax That Should Offend Liberals*, THE WALL STREET JOURNAL, September 30, 1997
- *The Tax Laws are no Friend to Working Mothers*, U.S.A. TODAY, April 7, 1997
- *Taxing Women*, CALIFORNIA LAWYER, April 1997
- *Lincoln's Law*, USC LAW, Spring 1997
- *Rethinking the Estate Tax*, 67 TAX NOTES 1678 (1995) *reprinted in* SELECTED READINGS IN TAX POLICY: 25 YEARS OF TAX NOTES (1998)
- *Flat Taxes, VATS and What Tax Lawyers Can Learn From Jerry Brown*, 55 TAX NOTES

1697 (1992) reprinted in USC LAW, Fall 1992

- *The Iceman Cometh Again: Return of the Estate Freeze?*, 46 TAX NOTES 1327 (1990)
- *The Capital Gains Debate, Take Two: On Indexing and Fairness*, 44 TAX NOTES 605 (1989)
- *Capital Gains: What's the Point, and Are We Missing It?*, 43 TAX NOTES 223 (1989)
- *IRAs and the Wealthy: Questionable Assumptions*, 38 TAX NOTES 629 (1988)
- *Generation-Skipping Tax: Problems and Planning*, Paper presented to the Tax Section of the Bar Association of San Francisco, October 7, 1987

TESTIMONY BEFORE FEDERAL GOVERNMENT

- President's Advisory Panel on Federal Tax Reform, In re A Consumed Income Tax, May 11, 2005
- Joint Economic Committee, In re Rethinking the Tax Code, November 5, 2003
- U.S. House of Representatives, Committee on Small Business, Subcommittee on Tax, Finance, & Exports, In re the Estate Tax, March 25, 1998
- U.S. Senate Committee on Finance, In re the Estate Tax, June 7, 1995

GRANTS AND SPONSORED RESEARCH

- 2000-2003, USC Provost Fund, \$150,000 a year for three years (plus matching support from Caltech's Division of the Humanities and Social Sciences), for founding and creating the USC-Caltech Center for the Study of Law & Politics (see <http://lawweb.usc.edu/cslp>)
- 2000-2003, Henry C. Yuen, \$250,000 a year to found and direct the Caltech side of the Program for Law and Technology and the California Institute of Technology and Loyola Law School (see <http://techlaw.lls.edu>)
- 2002-2004, NSF Grant 0213409, "Inconsistency and Bias in Thinking about Tax Reform," approximately \$75,000 over a two-year grant period, joint with Jonathan Baron of University of Pennsylvania
- 2005-2006, Zumberge Interdisciplinary Grant, USC, \$39,500, joint with Timur Kuran, to conduct cross method surveys into perceptions of discrimination
- 2007-2010, Kauffman Foundation, \$675,000, joint with Gillian Hadfield, to form Southern California Innovation Center

EDWARD J. MCCAFFERY

Page 9

MEMBERSHIPS

- Academic Fellow, American College of Trust and Estate Counsel; Fellow, American College of Tax Counsel; American Law Institute
- Member, National Tax Association; American Economic Association; American Law & Economics Association

ACADEMIC REFEREE

- Journal of Economics Literature; Journal of Public Economics; Journal of Public Economic Theory; National Tax Journal; Oxford University Press; Cambridge University Press; University of Chicago Press; Pacific Philosophy Quarterly; Journal of Economic Psychology; Feminist Economics; Law & Social Inquiry; MIT University Press

PERSONAL

- Married: Solina S. Kwan
- Four children: Cathleen Rose McCaffery (born 5/6/91)
Allegra Sundquist McCaffery (born 9/24/93)
Sabrina Kwan McCaffery (born 3/3/06)
Brendan Robert Kwan McCaffery (born 7/25/07)

June 30, 2008