

Plucking the Goose: The Role of Taxation in the Modern Social Contract

Participant Biographies

John Adams is the Chairman and founder of the Foundation for Law, Justice and Society. He practised law for twelve years with the firm of Dillon, Bitar & Luther LLC in Morristown, New Jersey. He had previously been a captain in the Judge Advocate General Corps of the US Air Force. From 1984 to 2004, John was president of Smith Management Company, a New York based investment firm with investments located throughout the world. He has a BA from Rutgers College, a JD from Seton Hall Law School, and an LLM from New York University. In 2001 John enjoyed a sabbatical at Oxford University where he was a visiting scholar at Wolfson College and a visiting fellow at the Centre for Socio-Legal Studies.

Jens Beckert is professor of sociology and director of the Max Planck Institute for the Study of Societies in Cologne. Previously he was Professor of sociology at the Georg-August-University Göttingen and Associate Professor of sociology at the International University Bremen. He studied sociology and business administration at the Freie Universität Berlin and the New School for Social Research in New York. He received his Ph.D. in sociology from the Freie Universität in 1996 and his Habilitation in 2003. Beckert was a visiting fellow at the sociology department of Princeton University in 1994/95 and at the Center for European Studies of Harvard University in 2001/02. In 2007 he was a Fernand Braudel Fellow at the European University Institute in Florence. His research focuses on the fields of economic sociology, sociology of inheritance, organization theory and social theory. Recent publications: *Inherited Wealth*, Princeton University Press, 2008; *Beyond the Market; The Social Foundations of Economic Efficiency*, Princeton University Press 2002; *International Encyclopedia of Economic Sociology* (edited together with Milan Zafirovski), Routledge 2006.

Douglas J. Besharov is a professor at the University of Maryland School of Public Policy and the Joseph J. and Violet Jacobs Scholar in Social Welfare Studies at the American Enterprise Institute for Public Policy Research in Washington, D.C. Between 1975 and 1979, he was the first director of the U.S. National Center on Child Abuse and Neglect. Among his fourteen books is *Recognizing Child Abuse: A Guide for the Concerned*, a book designed to help professionals and laypersons identify and report suspected child abuse. He is currently president of Association for Public Policy Analysis and Management (APPAM).

Matthew Diller is Professor of Law and Associate Dean for Academic Affairs at Fordham University. He has taught courses in Civil Procedure, Administrative Law, Social Welfare Law, and an Advanced Seminar in Ethics and Public Interest Law since he joined the Fordham Law School faculty in 1993. After graduating magna cum laude from Harvard College in 1981, Professor Diller graduated with honors from Harvard Law School in 1985, where he was an Editor of the Harvard Law Review.

Professor Diller is a past chair of the Poverty Law Section of the Association of American Law Schools, a member of the Boards of Directors of Legal Services of New York and of The Welfare Law Center. In 1991, Professor Diller received the prestigious Legal Services Award. More recently, Professor Diller was awarded the Louis J. Lefkowitz Award by the Fordham Urban Law Journal in recognition of his contributions toward the advancement of urban law.

Selected Publications include: "Form and Substance in the Privatization of Poverty Programs" 49 UCLA L. Rev. 1739 (2002); "The New Localism in Welfare Advocacy" 19 St. Louis Public L. Rev. 413 (2000); "The Revolution in Welfare Administration: Rules, Discretion & Entrepreneurial Government" 75 NYU. L. Rev. 1121 (Nov. 2000); "The Revolution in Welfare Administration: Rules, Discretion and Entrepreneurial Government" 75 NYU. L. Rev. 1121 (Nov. 2000); "Lawyering for Poor Communities in the 21st Century" 25 Fordham Urban L. J. 673 (1998); "Working without a Job: the Social Messages of the New Workfare" 9 Stan. L. & Pol. Rev. (Winter 1998)19-43

Andrew Dilnot CBE (born 19 June 1960), economist and broadcaster, has been Principal of St Hugh's College, Oxford since October 2002. He was for several years the presenter of BBC Radio 4's series on numbers, *More or Less* and of documentaries for British television. He also presents television documentaries about the economy for Channel 4. Andrew was Director of the Institute for Fiscal Studies from 1991 to 2002. His main research interests lie in government economic policy and its effects on the distribution of income, labour market behaviour, savings and pensions, and also the control and setting of government budgetary rules and the monitoring of fiscal policy. As well as teaching at Oxford, he has also taught at University College London, the London School of Economics and overseas. He was awarded a CBE in 2000 for services to economics and economic policy, and became a Pro Vice-Chancellor of Oxford University in 2005.

Andrew is a member of the board of the National Consumer Council and of the Steering Committee for the ODPM Science Review. He has served on the Social Security Advisory Committee, the Retirement Income Inquiry, the Balance of Central and Local Government Funding Inquiry, the Rowntree Committee on the future costs of long term care, the Ageing Population Foresight panel, and the Councils of the Royal Economic Society and Queen Mary and Westfield College. He is an Honorary Fellow of St John's College Oxford, Queen Mary University of London, the Swansea Institute of Higher Education and the Institute of Actuaries, and holds an Honorary Doctorate from City University.

Paul Dodyk is Chair of the Advisory Board of *The Social Contract Revisited* programme of the Foundation for Law, Justice and Society. He received a B.A. summa cum laude from Amherst College in 1959, where he was elected to Phi Beta Kappa, a B.Phil with honors from Oxford University in 1961. He was a Rhodes Scholar, and a J.D. magna cum laude from Harvard Law School in 1964, where he was an editor of the Law Review. After graduation from Harvard Law School he served as a clerk with Hon. Potter Stewart, Supreme Court of the United States and was a professor at the Columbia Law School from 1965 to 1971. Paul joined Cravath, Swaine & Moore in 1969 and was elected a partner in 1973 where he is a member of the litigation department. He is also Chairman of the Board of Trustees of the Welfare Law Center, a not-for-profit corporation providing legal assistance to public assistance recipients, and Chairman of the Board of Trustees of Americans for Oxford, the United States fundraising arm of Oxford University.

Judith Freedman is the KPMG Professor of Taxation Law in the Law Faculty, Oxford University. After obtaining her degree in Jurisprudence from Oxford University she trained as a solicitor and worked in the corporate tax department of Freshfields, a London city law firm. Following that she became an academic, working on tax and company law at the London School of Economics. During this time she spent three years seconded to the Institute of Advanced Legal Studies as a Senior Research Fellow in Company and Commercial Law, working with the Company Law Committee of the Law Society. She worked on various company law reform issues and was a member of a working group of the DTI's Company Law Reform Steering Group. In 2001 she was appointed to the newly created Oxford Chair of Taxation Law.

Judith is a member of the Council and Executive of the Institute for Fiscal Studies (IFS) and is on the IFS Tax Law Review Committee. She has published and lectured widely on tax and company law, with a recent focus on three areas: tax avoidance and corporate social responsibility, small businesses, and the relationship between accounting profits and taxable profits. She is joint editor of *The British Tax Review* and is on the editorial boards of *Fiscal Studies*, *The Tax Journal*, the *eJournal of Tax Research* and the *Canadian Tax Journal*. She has recently been active in the establishment of the Oxford University Centre for Business Taxation, of which she is director of legal research. Selected relevant publications are: *Financial and Tax Accounting: Transparency and 'Truth'* in Schön (ed) *Tax and Corporate Governance* (Springer Science forthcoming 2008); 'Interpreting Tax Statutes: Tax Avoidance and the Intention of Parliament' (2007) 123 LQR 53-90; 'Defining Taxpayer Responsibility: In Support of a General Anti-Avoidance Principle', *British Tax Rev.* (2004): 331-356

David G. Duff is an Associate Professor at University of Toronto Faculty of Law. He has an LL.M. from Harvard and an LL.B. from the University of Toronto, master's degrees in political theory from the University of Toronto and economics from York University, and a B.A. (Honours) from Queen's University. Prior to joining the Faculty in 1996, Professor Duff was a tax associate at the Toronto office of Stikeman, Elliott. He was also employed as a researcher with the Ontario Fair Tax Commission from 1991 to 1993 and as a tax policy analyst with the Ontario Ministry of Finance in 1993-1994. Professor Duff is the author of a textbook/casebook on Canadian income tax law, and co-editor of books

on tax avoidance in Canada and Canadian climate change policy, and has published numerous articles on tax law and policy.

Denis Galligan is Professor of Socio-Legal Studies at the University of Oxford and Director of the Centre for Socio-Legal Studies. He came to Oxford as an Australian Rhodes Scholar and has taught at various universities in Britain and Australia. He has had extensive experience in Central and east Europe in research and in advising governments and international bodies on law, government, and public administration.

His research interests are in public law, the role of law in society, legal theory, and constitutional law. He is a Professorial Fellow of Wolfson College. He holds appointments as Visiting Professor of Public and International Affairs at the Woodrow Wilson School of Princeton University; he is Jean Monnet Professor at Università degli Studi di Siena.

Neil Gilbert, Ph.D. is Chernin Professor of Social Welfare at the School of Social Welfare, University of California at Berkeley, Co-Director of the Center for Child and Youth Policy and Director of the Center for Comparative Family Welfare and Poverty Research. He was the Founding Director of the Family Welfare Research Group. Dr. Gilbert served as a Senior Research Fellow for the United Nations Research Institute for Social Development in Geneva in 1975. In 1981, he was awarded a Senior Fulbright Research Fellowship to study the changing structure of social services in the British welfare state, and in 1982, served as a Visiting Fulbright Lecturer at Tel Aviv University, Israel. In 1987, he was awarded a second Fulbright Fellowship to study European Social Policy as a Visiting Scholar at the London School of Economics and Political Science and at the University of Stockholm, Social Research Institute. In 1993 and 1997 he served as a Visiting Scholar at the International Social Security Association in Geneva.

His numerous publications include thirty books and over 100 articles that have appeared in *The Wall Street Journal*, *The Public Interest*, *Society*, *Commentary*, and leading academic journals. Several of his books have been translated into Chinese, Japanese, Korean, and Italian. His book, *Capitalism and the Welfare State* (Yale University Press) was a *New York Times* notable book and also reviewed in the *New York Review of Books*. His 1995 book, *Welfare Justice: Restoring Social Equity* was also published by Yale University Press. His most recent book, *Transformation of the Welfare State*, published by Oxford University Press was reviewed in the *New York Review of Books*, *The New Republic*, and well-known academic journals. His professional affiliations include the Association for Public Policy Analysis and Management, the Social Policy Association (British), the National Association of Social Workers, the International Sociology Association and the American Public Welfare Association.

Yoram Margalioth is Professor of Law at Tel Aviv University. He teaches Income Taxation; Tax Policy; International Taxation; VAT; Tax, Welfare and Economic Growth; and is the academic supervisor of the Micro-business and Economic Justice Clinical Program. Head of Admissions Committee; and is in charge of the faculty's Student Exchange Programs. Outside Director of IDB Development Corp. Ltd., the investments arm of IDB Holding Corporation Ltd., one of the largest and most influential holding companies in Israel. LL.B. Hebrew University, LL.M. in Taxation and J.S.D. at N.Y.U., Clerked for Justice Nethanyahu of the Supreme Court of Israel, served as deputy director of Harvard's International Tax Program and visited Northwestern.

Doreen McBarnet is Professor of Socio-Legal Studies at Oxford University. She graduated from Glasgow University with a first class honours degree in History and Sociology, and PhD in the Sociology of Law. Her main research interest for many years has been business regulation and compliance, in the contexts of corporate finance, tax avoidance, corporate governance, creative accounting, corporate responsibility, and business and professional ethics. She initiated and taught the core course on Corporate Responsibility for the MBA at Oxford's Saïd Business School.

She has published widely and contributed to debate in government, NGO and business contexts. Her publications include *Conviction* (Macmillan, 1981, 1983), *Creative Accounting and the Cross-Eyed Javelin Thrower* (Wiley 1999) with C. Whelan, *Crime, Compliance and Control* (Ashgate, 2004) and *The New Corporate Accountability: Corporate Social Responsibility and the Law* (edited with A Voiculescu and T Campbell, Cambridge University Press, 2007). She has been awarded the CBE for services to social science.

Edward J. McCaffery is the Robert C. Packard Trustee Chair in Law, and Professor of Law, Economics and Political Science, at the University of Southern California, and Visiting Professor of Law and Economics at the California Institute of Technology. He is the author of several books and many articles on tax from various inter-disciplinary perspectives. His most recent book is *A New Understanding of Property: The Case Against Waste*, forthcoming from the University of Chicago Press. He holds a BA degree from Yale College, in Classics and Philosophy; a JD from Harvard Law School; and an MA (Economics) from the University of Southern California.

Avner Offer has been Chichele Professor of Economic History at Oxford and a fellow of All Souls College since 2000, after having been a fellow at Nuffield College, Oxford (1992-2000) and previously at the University of York, and the Australian National University. He took his first degree at the Hebrew University in Jerusalem. He has published extensively in the past on land tenure, international political economy and the economics of war. During the last decade he has focused on consumption and the quality of life in the United States and Britain. He has recently published *The Challenge of Affluence: Self-control and Well-Being in the United States and Britain Since 1950* (Oxford University Press: Oxford, 2006), a comparative study of consumption and well-being in the United States and Britain, that applies a dynamic framework of myopic choice to explain and evaluate similarities, differences, time-lags and convergence in the

experience of affluence in the two countries. Using approaches to motivation from psychology and behavioural economics, he argues that affluence greatly extends the potential range of human satisfaction, but that abundance also stimulates myopic biases as the capacity for choice is overwhelmed by a flow of new rewards. He is currently extending this perspective to study 'From Social Democracy to Market Liberalism', which investigates the shift from social solidarity to individualistic competition as the dominant policy norms during the last four decades.

Wim van Oorschot is Professor of Sociology at Tilburg University, The Netherlands, and Honorary Professor of Social Policy at the Center for Comparative Welfare Studies at Aalborg University, Denmark. His research interests regard the comparative study of institutions and outcomes of social policy, notably of social security benefits, as well as public attitudes towards welfare solidarity, justice and deservingness. As a co-founder and chair of ESPAnet, the Network for European Social Policy Analysis, and chair of EDACwowe, the European Data Center for Work and Welfare, he is an established member of the European comparative social policy community.

Carole Pateman is Professor of Political Science at the University of California at Los Angeles. Professor Pateman's research and publications have explored a wide range of social and political questions and issues, both historical and current. Democratic theory and questions about citizenship, including political obligation, have been abiding concerns from her doctoral dissertation onward. Feminist political theory has been another major area of Professor Pateman's work during the past twenty years. Professor Pateman has written four books, co-edited four volumes of essays, and made numerous contributions to scholarly journals. Her first book, *Participation and Democratic Theory*, has been reprinted 19 times and is considered by many to be the definitive exploration of participatory democracy. Her third book, *The Sexual Contract*, won the Victoria Schuck Award from the American Political Science Association in 1989.

Professor Pateman was elected a Fellow of the Australian Academy of Social Sciences and President of the Australasian Political Studies Association in 1980-81. She has served as a visiting professor at Stanford (1980) and Princeton (1985-86), and as a fellow at Stanford's Center for Advanced Study in the behavior Sciences (1984-5), and Princeton's Institute for Advanced Study (1986-87). In 1990 she took her present position in the Department of Political Science at UCLA. Professor Pateman has been active in the International Political Science Association, and in 1991 she was elected its President — the first woman to hold the position. In 1993-94 she was awarded a Guggenheim Fellowship, and was elected a Fellow of the American Academy of Arts and Sciences in 1996.

Amir Paz-Fuchs is programme director for *The Social Contract Revisited* programme. He completed his first degree (magna cum laude) in law and philosophy at the Hebrew University in Jerusalem. As a lawyer, he worked as the head of the Centre for the Rights of the Unemployed, giving pro bono legal counseling to unemployed Israeli and Palestinians in matters of social security and labour rights. In 2006, Amir finished his DPhil at Oxford, and his thesis has been recently published under the title, *Welfare to*

Work: Conditional Rights in Social Policy by Oxford University Press. Recent publications include 'Antecedent Themes in Welfare to Work Programs' (2008) 29 Berkeley Journal of Employment and Labor Law and 'Rights, Duties and Conditioning Welfare' (2008) 21 Canadian Journal of Law and Jurisprudence. Amir currently teaches labour law and jurisprudence at the Ono College of Law, Israel. He continues his pro bono work with several human rights organizations.

Sven Steinmo is chair in Public Policy and Political Economy at the European University Institute in Florence, Italy. He began his teaching career at the University of Colorado in 1987 and has been visiting Professor at the University of Tokyo; Gothenburg University, Sweden; the Max Planck Institute, Koln; and the Institut d'Etudes Politiques (Sciences Po), University of Bordeaux, France. He is also currently an Honorary Professor in Comparative Politics at the University of Southern Denmark, Odense.

Professor Steinmo has a wide array of research and teaching interests, which can be broadly characterized as in the fields of political economy and comparative public policy. His most recent books include: *Growing Apart? America, Canada and Europe in the 21st Century* (co- edited with Jeffrey Kopstein) and *Restructuring the Welfare State* (co-edited with Bo Rothstein). He is currently finishing a major project that examines the political, social and economic consequences of economic integration or "globalization" in Japan, Sweden, Germany and the United States titled, *The Evolution of the Modern State* which he expects to finish in Fall 2008. Other research topics include: Evolutionary Theory, Institutional Theory; the Political Economy of Aging and Immigration; and American Exceptionalism.

Nancy C. Staudt is the Class of 1940 Research Professor of Law at Northwestern University School of Law. Prior to joining the Northwestern Law faculty, Professor Staudt taught law at Washington University in St. Louis from 2000-2006 and at the University of Buffalo from 1994-2000. She also clerked for the Honorable John T. Noonan, a judge on the United States Court of Appeals for the Ninth Circuit. She received her J.D. from the University of Minnesota, her B.A. from Ohio State University, and is currently working on her Ph.D. in public policy at the University of Chicago. She has written extensively on tax policymaking in the Courts and in Congress, focusing most recently on inter-branch dynamics and the effects of war on tax policy outcomes. Much of her work uses empirical methodology to investigate the political component of judicial and congressional decision-making in the tax context. She is currently working on a book tentatively titled *Taxation: From Congress to the Courts and Back*. Some of her recent articles include, "Judicial Decisions as Legislation" NYU L. Rev. (2007) (with R. Lindstaedt and J. O'Connor); "The Ideological Component of Taxation" Washington U. L. Rev. (2007); "Redundant Tax and Spending Programs" 100 Northwestern L. Rev. 1197 (2006); "Judging Tax Statutes and Interpretive Regimes" 38 Loyola L. Rev. 1909 (2005); "Modeling Taxpayer Standing" 79 NYU L. Rev. 612 (2004); and "Taxation Without Representation" 55 NYU Tax L. Rev. 554 (2002). She has taught numerous courses and seminars in area of taxation, including Federal Income Taxation, Advanced Federal Income Taxation, Corporation Taxation, Property Taxation, Estate and Gift Taxation, Tax Policy, and Taxation in the Supreme Court.

Linda Sugin is a Professor of Law at Fordham Law School, where she teaches Income Taxation, Tax Policy and Distributive Justice, and Nonprofit Organizations and Philanthropy. She is the 2007 recipient of Fordham Law School's Teacher of the Year Award. Sugin is an author of *The Individual Tax Base*, a textbook for the basic law school tax course, published by West. Her areas of scholarship are tax policy and nonprofit organizations. She recently organized a conference on Nonprofit Law, Economic Challenges, and the Future of Charities, which was published in *76 Fordham Law Review* (2007). Sugin is a graduate of Harvard College and NYU Law School, where she has been an Acting Assistant Professor (1992-94) and a Visiting Professor (2001-02), and where she regularly teaches Tax Policy.

Richard Teather is a senior lecturer in tax law at Bournemouth University and a renowned European tax specialist, consultant, writer and commentator. He began his career as a tax consultant in the City following a law degree at Oxford University. An expert in the field of UK tax he is also an advisor on tax reform to political parties and the state of Jersey. Richard is the author of numerous publications, including: *The Benefits of Tax Competition*. His works have been cited or translated into ten foreign languages. He is also Editor of *Finance Confidential*.

Shlomo Yitzhaki is Professor of Economics at the Hebrew University. In the last five years he has been serving as the Government Statistician in Israel. Earlier appointments include serving as a consultant at The World Bank and International Monetary Fund and spending two years at the National Bureau of Economic Research, in the U.S.A. He has also served on several public tax reform committees in Israel. Professor Yitzhaki has published over a hundred papers in the areas of Public Economics and Taxation, Income Distribution and Poverty, Portfolio Theory, Econometrics and Statistics.