Curriculum Vitae
William G. Gale

December 2024

Contact Information

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Current Positions at Brookings

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 and Positions

2007-2023	Director, Retirement Security Project
2006-2009	Vice President and Director, Economic Studies Program, Brookings
2001-2006	Deputy Director, Economic Studies Program, Brookings
1994-2001	Senior Fellow and Joseph A. Pechman Fellow, Brookings
1992-1994	Research Associate and Joseph A. Pechman Fellow, Brookings
1991-1992	Senior Economist, Council of Economic Advisers
1987-1991	Assistant Professor, Department of Economics, UCLA

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

2023-	Advisory Board Member, NYU Tax Law Center
2022	Keynote address to the Critical Legal Theory conference on “Tax Policy and Racism,” Villanova University
2022	Keynote address to the American Bar Association tax division on “Tax Policy and racism”
2020	Dean's Distinguished Lectureship Series, Rutgers University
2020-	Editorial Advisory Board, Tax Notes
2020-	Member, National Academy of Social Insurance
2019-20	President, National Tax Association (1st VP, 2018-19, 2nd VP, 2017-18)
2018-	Advisory Board, EconoFact
2017	Consultant to MSL Group

2017	Panelist, Center for Strategic Development, Kingdom of Saudi Arabia Economic Reforms Workshop
2017, 2019	Ellen Bellet Goldberg Tax Policy Lecture, University of Florida
2016 -	Editorial Board, Journal of Retirement
2016	Board of Advisers, Macroeconomic Advisers
2016	2016 Referee of the Year, National Tax Journal
2014-16	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	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, The B.E. Journal of Economic Analysis and Policy.
1999-2004	Co-editor, Brookings-Wharton Papers on Urban Affairs.
1999-2001	Board of Directors, National Tax Association.
1999-2004	Research Associate, Boston College Retirement Research Consortium
1997	International Research Associate, Institute for Fiscal Studies, London,
1995-	Editorial Board, National Tax Journal.
1995	Research Fellow, Employee Benefit Research Institute.
1995-2005	Advisory Panel, Statistics of Income Division, Internal Revenue Service.
1994-1997	Adjunct Professor, Georgetown University Public Policy Program.
1991-	Editorial Board, Contemporary Economic Policy.
1987	Co-First Runner-up, Outstanding Doctoral Dissertation Contest, National Tax Association and the Tax Institute of America.
1985-1987	John M. Olin Graduate Research Fellow, Stanford University.

Grants Received

As Principal Investigator, Co-PI, or through the Retirement Security Project or 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, Arnold Ventures, Bauman Foundation, Brodie-Price Philanthropic Fund, California Community Foundation, 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, Peterson Foundation, 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.

Authored Book

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

Edited Volumes

Wealth after Work: Innovative Reforms to Expand Retirement Security (with J. Mark Iwry and David C. John). Brookings Institution Press. 2021.

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

"Enhancing Retirement Wealth and Reducing Retiree Inequality." (with David C. John and J. Mark Iwry). In Reducing Retirement Inequality: Building Wealth and Old-Age Resilience, Olivia S. Mitchell and Nikolai Roussanov, eds. Oxford University Press: Oxford. Forthcoming.

"The Incidence and Distributional Effects of the Corporate Income Tax: The Role of Rent Sharing." (with Samuel I. Thorpe). National Tax Journal. Forthcoming.

"Efficient and Equitable Income Taxation of the Affluent" (with Kyle Pomerleau). Tax Notes Federal, 185: 1409-1435. November 17, 2024.

"Sweeping Changes and an Uncertain Legacy: The Tax Cuts and Jobs Act of 2017." (with Jeffrey L. Hoopes and Kyle Pomerleau). Journal of Economic Perspectives, 38(3): 3–32. Summer 2024.

"Racial Disparities in the Tax Treatment of Marriage." (with Janet Holtzblatt, Swati Joshi, and Nora Cahill). In Tax Policy and the Economy, 37: 25-60. Robert A. Moffitt, ed. University of Chicago Press. 2024.

"Consumption Taxes: The Good, The Bad, and The Unworkable." (with Kyle Pomerleau). Journal of Policy Analysis and Management. 2023. (Response published 2023.)

"Deconstructing the Fair Tax." (with Kyle Pomerleau). Tax Notes Federal. 178: 2169-2194. March 27, 2023.

"Tax Policy with Low Interest Rates." (with Alan J. Auerbach). In Tax Policy and the Economy, 36: 93-121. Robert A. Moffitt, ed. University of Chicago Press. 2022.

"Racial Discrimination in Life Insurance." (with Kyle D. Logue, Nora Cahill, Rachel Gu, and Swati Joshi). In Journal of Retirement: Race, Gender, Retirement 2022. 9(4): 8-30.

"The Wealth of Generations, With Special Attention to the Millennials." (with Hilary Gelfond, Jason J. Fichtner, Benjamin H. Harris). In Measuring Distribution and Mobility of Income and Wealth, Raj Chetty, John N. Friedman, Janet C. Gornick, Barry Johnson, and Arthur Kennickell, eds. University of Chicago Press. 2022.

"Public Finance and Racism." National Tax Journal. 74(4): 953-974. December 2021.

"The Tax Cuts and Jobs Act: Searching for Supply-Side Effects." (with Claire Haldeman). National Tax Journal. 74(4): 895-914. December 2021.

"Taxing Business: The TCJA and What Comes Next." (with Claire Haldeman). Tax Notes Federal. 171: 2065-2098. June 28, 2021.

"How Will Retirement Saving Change By 2050? Prospects for the Millennial Generation" (with Hilary Gelfond and Jason J. Fichtner). In Wealth After Work: Innovative Reforms to Expand Retirement Security, William G. Gale, J. Mark Iwry, and David C. John, eds.: 11-46. Brookings Institution Press. 2021.

"Changing Wealth Accumulation Patterns: Evidence and Determinants" (with Benjamin H. Harris. In Wealth After Work: Innovative Reforms to Expand Retirement Security, William G. Gale, J. Mark Iwry, and David C. John, eds.: 47-72. Brookings Institution Press. 2021.

"How Does Gender Inequality Affect Women in Retirement?" (with Grace Enda). In Wealth After Work: Innovative Reforms to Expand Retirement Security, William G. Gale, J. Mark

Iwry, and David C. John, eds.: 73-81. Brookings Institution Press. 2021.

"A Retirement Dashboard for the United States." (with David C. John, Grace Enda, and J. Mark Iwry). In Wealth After Work: Innovative Reforms to Expand Retirement Security, William G. Gale, J. Mark Iwry, and David C. John, eds.: 82-115. Brookings Institution Press. 2021.

"Retirement Plans for Contingent Workers: Issues and Options" (with Sarah E. Holmes and David C. John.) Journal of Pension Economics and Finance. 19(2): 185 - 197. December 2018. (Also in Wealth After Work: Innovative Reforms to Expand Retirement Security, William G. Gale, J. Mark Iwry, and David C. John, eds.: 116-134. Brookings Institution Press. 2021.)

"Supplemental Transition Accounts for Retirement: A Proposal to Increase Retirement Security and Reform Social Security." (with Gary Koenig and Jason J. Fichtner). In Wealth After Work: Innovative Reforms to Expand Retirement Security, William G. Gale, J. Mark Iwry, and David C. John, eds.: 135-157. Brookings Institution Press. 2021.

"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, 173 – 193. Olivia S. Mitchell, Robert Clark, and Raimond Maurer, eds. Oxford University Press. 2018. (Also in Wealth After Work: Innovative Reforms to Expand Retirement Security, William G. Gale, J. Mark Iwry, and David C. John, eds.: 158-181. Brookings Institution Press. 2021.)

"Structuring State Retirement Saving Plans: A Guide to Policy Design and Management Issues" (with David C. John). In Wealth After Work: Innovative Reforms to Expand Retirement Security, William G. Gale, J. Mark Iwry, and David C. John, eds.: 182-202. Brookings Institution Press. 2021.

"Public Pensions in Flux: Can the Federal Government's Experiences Inform State Responses?" (with Sarah E. Holmes and David C. John). In Wealth After Work: Innovative Reforms to Expand Retirement Security, William G. Gale, J. Mark Iwry, and David C. John, eds.: 203-229. Brookings Institution Press. 2021.)

"You Get What You Pay For: Guaranteed Returns in Retirement Savings Accounts." (with David C. John and Bryan Kim). In Wealth After Work: Innovative Reforms to Expand Retirement Security, William G. Gale, J. Mark Iwry, and David C. John, eds.: 230-254. Brookings Institution Press. 2021.

"From Saving to Spending: A Proposal to Convert Retirement Account Balances Into Automatic and Flexible Income" (with David John, J. Mark Iwry, and Aaron Krupkin). In Wealth After Work: Innovative Reforms to Expand Retirement Security, William G. Gale, J. Mark Iwry, and David C. John, eds.: 255-283. Brookings Institution Press. 2021.

"When Income is the Outcome: Reducing Regulatory Obstacles to Annuities in 401(k) Plans" (with J. Mark Iwry, David John, and Victoria Johnson). In Wealth After Work: Innovative Reforms to Expand Retirement Security, William G. Gale, J. Mark Iwry, and

David C. John, eds.: 284-331. Brookings Institution Press. 2021.

"Retirement Tontines: Using a Classical Finance Mechanism as an Alternative Source of Retirement Income." (with J. Mark Iwry, Claire Haldeman, and David C. John.) In Wealth After Work: Innovative Reforms to Expand Retirement Security, William G. Gale, J. Mark Iwry, and David C. John, eds.: 332-364. Brookings Institution Press. 2021.

"Fiscal Effects of COVID-19." (with Alan Auerbach, Louise Sheiner, and Byron Lutz). Brookings Papers on Economic Activity Fall 2020, 229-278.

"The Effects of the COVID Pandemic on the Federal Budget Outlook." (with Alan J. Auerbach). Business Economics. 55(4): 202-212. October 2020.

"Tackling the Federal Debt Problem Fairly." Journal of Economic Education. 51(3-4): 332 – 358. August 2020.

"Raising Revenue with a Progressive Value-Added Tax." In Tackling the Tax Code: Efficient and Equitable Ways to Raise Revenue, 191 – 236. Jay Shambaugh and Ryan Nunn, eds. The Hamilton Project. January 2020.

"Fiscal Policy with High Debt and Low Interest Rates." In Maintaining the Strength of American Capitalism, 78 – 115. Aspen Institute Economic Strategy Group. 2019.

"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.

"Effects of Income Tax Changes on Economic Growth" (with Andrew A Samwick). In Economics of Tax Policy, 13 – 39. Alan Auerbach and Kent Smetters, eds. Oxford University Press. 2017.

"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): 919 - 941. 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): 123-35. Fall 2015.

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

"Small Business, Innovation and Tax Policy: A Review" (with Samuel Brown). National Tax Journal 66(4): 871 - 892. December 2013.

"Developing and Disseminating Financial Guidelines for Retirement Planning" (with Benjamin H. Harris). Journal of Retirement 1(2): 113-27. Fall 2013.

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

"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(1): 58-68. April 2013.

"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 5(1):122-45. February 2013.

"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): 863-87. December 2012.

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

"Reforming Taxes and Raising Revenue: Part of the Fiscal Solution" (with Benjamin H. Harris). Oxford Economic Review. Special ed. Economic Borders of the State, 563-88. Winter 2011.

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

"Activist Fiscal Policy" (with Alan J. Auerbach and Benjamin H. Harris). Journal of Economic Perspectives. 24(4): 141-164. Fall 2010.

"Déjà Vu All Over Again: On the Dismal Prospects for the Federal Budget" (with Alan J. Auerbach). National Tax Journal. 63(3): 543-60. September 2010.

"Activist Fiscal Policy to Stabilize Economic Activity" (with Alan J. Auerbach). In Financial Policy and Economic Stability, 327-374. Federal Reserve Bank of Kansas City. August 2010.

"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): 249-258. May 2010.

"Improving Opportunities and Incentives for Saving by Middle- and Low-Income Households" (with Jonathan Gruber and Peter Orszag). In Path to Prosperity: Hamilton Project Ideas on Income, Security, Education, and Taxes, 93-123. Jason Furman and Jason Bordoff, eds. Brookings. 2008.

"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): 365 - 380. 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(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): 385-405. September 2007.

"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. 5(2-3): 647-61. April - May 2007.

"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 121:4. 1311-46. November 2006. (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, 51-76. William G. Gale, John B. Shoven, and Mark J. Warshawsky, eds. Brookings. 2005.

"The Effect of Pensions and 401(k) Plans on Households' Saving and Wealth." In The Evolving Pension System: Trends, Effects, and Proposals for Reform, 103-21. William G. Gale, John B. Shoven, and Mark J. Warshawsky, eds. Brookings. 2005.

"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): 397-418. September 2005.

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

"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): 409-426. September 2005.

"Economic Effects of Making the 2001 and 2003 Tax Cuts Permanent" (with Peter R. Orszag). International Tax and Public Finance. 12(2): 193-232. March 2005.

"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, 120-128. 2004.

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

"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): 671-701. September 2004.

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

"Meeting the Revenue Challenge" (with Henry J. Aaron and Peter R. Orszag). In Restoring Fiscal Sanity: How to Balance the Budget, 83 - 96. Alice Rivlin and Isabel Sawhill, eds. Brookings. 2003.

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

"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, 109-145. Henry Aaron, James Lindsey, and Pietro Nivola, eds. Brookings. 2003.

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

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

"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): 366-70. May 2003.

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

"The Individual Alternative Minimum Tax: Problems and Potential Solutions" (with

Leonard E. Burman, Jeffrey Rohaly, and Benjamin Harris). National Tax Journal. 55(3): 555-96. September 2002.

"An Economic Evaluation of the Economic Growth and Tax Relief Reconciliation Act of 2001" (with Samara R. Potter). National Tax Journal. 55(1): 133-86. March 2002.

"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, 179-214. George R. Zodrow and Peter Mieszkowski, eds. Cambridge University Press. 2002.

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

"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): 689-702. September 2001.

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

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

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

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

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

"Perspectives on the Budget Surplus" (with Alan J. Auerbach). National Tax Journal. 53(3): 459-72. September 2000.

"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, 211-66. Henry J. Aaron and Robert D. Reischauer, eds. Brookings. 1999.

"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): 553-62. September 1999.

"The Required Tax Rate in a National Retail Sales Tax" National Tax Journal. 52(3): 443-57. September 1999.

"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, 151-70. Robert N. Butler, Lawrence K. Grossman, and Mia R. Oberlink, eds. The Century Foundation. 1999.

"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): 637-52. September 1998.

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

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

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

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

"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, 101-30. JCS-21-97. Joint Committee on Taxation. November 20, 1997.

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

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

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

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

"Comprehensive Tax Reform and the Private Pension System" (with Eric M. Engen). In Tax

Reform: Implications for Economic Security and Employee Benefits, 65-73. Dallas L. Salisbury ed. Employee Benefit Research Institute. 1997.

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

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

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

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

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

"IRAs and Household Saving" (with John Karl Scholz). American Economic Review. 84(5): 1233-60. December 1994.

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

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

"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 Personal Saving, Consumption, and Tax Policy, 76-83. Marvin Koester ed. American Enterprise Institute 1992.

"Economic Effects of Federal Credit Programs." American Economic Review. 81(1): 133-52. March 1991.

"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(2): 177-93. July 1990.

"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.)

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Referee/Reviewer

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