

ZACHARY LISCOW

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EMPLOYMENT

Yale Law School

Associate Professor (July 2016 -)

Teaching: Federal Income Taxation; Inequality: Economic and Tax Policy

EDUCATION

Yale Law School

J.D., 2015

University of California, Berkeley

Ph.D. in Economics, 2012

Advisors: Alan Auerbach, Raj Chetty, Emmanuel Saez

Harvard College

Double B.A. in Environmental Science & Public Policy and in Economics, *summa cum laude*, 2005

RESEARCH

Publications

- [*Is Efficiency Biased?*](#), 85 U. CHIC. L. REV. 1649 (2018).
 - [Review at TaxProf Blog](#)
 - [Review at Jotwell](#)
- [*Does Legal Status Matter for Educational Choices? Evidence from Immigrant Teenagers*](#), 20 AM. L. & ECON. REV. 318 (2018) (with William Gui Woolston).
- [*Beyond Head of Household: Rethinking the Taxation of Single Parents*](#), 71 TAX L. REV. 367 (2018) (with Jacob Goldin).
- [*Are Court Orders Sticky? Evidence of Distributional Impacts from School Finance Litigation*](#), 15 J. EMPIRICAL LEGAL STUD. 4 (2018).
- [*The Efficiency of Equity in Local Government Finance*](#), 92 N.Y.U. L. REV. 1828 (2017).
- [*Innovation Snowballing and Climate Law*](#), 95 WASH. U. L. REV. 385 (2017) (with Quentin Karpilow).
 - [Review at Written Description](#)
 - [Review at Jotwell](#)
- [*Who's In? Who's Out? Policy to Address Job Rationing During Recessions*](#), 70 TAX L. REV. 627 (2017) (with William Gui Woolston).
- [*Counter-Cyclical Bankruptcy Law: An Efficiency Argument for Employment-Preserving Bankruptcy Rules*](#), 116 COLUMBIA L. REV. 1461 (2016).
- Note, [*Reducing Inequality on the Cheap: When Legal Rule Design Should Incorporate Equity as Well as Efficiency*](#), 123 YALE L.J. 2478 (2014).

- [Review at Jotwell](#)
- [Do Property Rights Promote Investment But Cause Deforestation? Quasi-Experimental Evidence from Nicaragua](#), 65 J. ENVTL. ECON. & MGMT. 241 (2013).
- [Endogeneity in the Environmental Kuznets Curve: An Instrumental Variables Approach](#), 95 AM. J. AGRIC. ECON. 268 (2013) (with C.-Y. Cynthia Lin).
- [Does State Fiscal Relief During Recessions Increase Employment? Evidence from the American Recovery and Reinvestment Act](#), 4 AM. ECON. J.: ECON. POL. 118 (2012) (with Gabriel Chodorow-Reich, Laura Feiveson & William Gui Woolston).
 - [2013 Best Paper Prize for AMERICAN ECONOMIC JOURNAL: ECONOMIC POLICY](#)
 - [Coverage in the WASHINGTON POST](#)
- [Why Oppose Secession? Evidence of Economic Motivations from the American Civil War](#), 153 PUB. CHOICE 37 (2012).

Working Papers and Works in Progress

- [Infrastructure Costs](#) (with Leah Brooks)
- [Inequality Snowballing](#) (with Daniel Giraldo)
- *The Dilemma of Moral Commitments in Addressing Income Inequality*

EXPERIENCE

United States Court of Appeals for the DC Circuit , Washington, DC <i>Law Clerk</i> for the Honorable Stephen F. Williams.	2015 - 2016
Davis Polk & Wardwell LLP – Tax Department , New York, NY <i>Summer Associate</i> .	Summer 2014
New York City Law Department – Legal Counsel , New York, NY <i>Summer Honors Program Intern</i> .	Summer 2013
White House Council of Economic Advisers , Washington, DC <i>Staff Economist for Tax, Public Finance, and the Environment</i> .	2009 - 2010
President’s Economic Recovery Advisory Board Tax Reform Subcommittee , Washington, DC <i>Economist. (Part-time)</i>	2009
World Bank Inspection Panel , Washington, DC <i>Truman Fellow/Compliance Investigator</i> .	2005 - 2006

HONORS

Yale Law School (J.D. student)

Edgar M. Cullen Prize (best paper by a 1st-year student)

Colby Townsend Memorial Prize (best paper by a 2nd-year student)

Clifford L. Porter Prize (best paper in taxation, won as both 1st-year and 2nd-year student)

University of California, Berkeley (Ph.D. student)

National Science Foundation Research Fellowship

Burch Center for Tax Policy and Public Finance Fellowship

Fisher Center for Real Estate and Urban Economics Fellowship

George Break Prize in Public Finance (for outstanding performance in field courses)

Harvard College (College student)

Phi Beta Kappa (inducted as a Junior)

Truman Scholar

Udall Scholar

Hoopes Prize for excellent undergraduate thesis

Center for International Development Prize for Best Undergraduate Thesis on Development

National Merit Scholar

PRESENTATIONS (including invited)

2018-19: National Tax Association Annual Meetings, Urban Economics Association, Conference on Empirical Legal Studies, University of Michigan Tax Policy Colloquium, NYU Law and Economics Colloquium, Virginia Autumn Invitational Tax Conference, Boston College – Tulane Tax Roundtable, Duke Law and Economics Colloquium, Chicago Law and Economics Workshop, European Meetings of the Urban Economics Association, NBER Summer Institute – Urban Economics

2017-18: Conference on Empirical Legal Studies (presentation and discussant), National Tax Association (presentation and discussant), Loyola Law School Tax Policy Workshop, Boston College Tax Policy Workshop, Boston University Law and Economics Workshop, American University Faculty Workshop, Technology & Policy Responses to Climate Change Symposium (Syracuse University), American Law and Economics Association, Junior Tax Conference

2016-17: Conference on Empirical Legal Studies, National Tax Association Annual Meeting, Toronto Law School Tax Policy Colloquium, Hebrew University Law and Economics Workshop, William and Mary Faculty Workshop, Northwestern Law School Law and Economics Workshop, American Law and Economics Association, Junior Tax Conference

2015-16: Manne Forum at George Mason Law School, Berkeley Law and Economics Seminar, National Tax Association Annual Meeting, Berkeley Law School, Stanford Law School Law and Economics Lunch, American Law and Economics Association Annual Meeting (presentation and discussant), Columbia Tax Policy Conference, Political Economy and Public Law Conference

2014-15: Conference on Empirical Legal Studies, National Tax Association Annual Meeting, Columbia Law School, New York University School of Law, Yale Law School, American Law and Economics Association Annual Meeting, Yale Economics Department Labor Lunch

2013-14: Conference on Empirical Legal Studies, National Tax Association Annual Meeting

2011-12: Berkeley Public Finance Workshop, Berkeley Labor Economics Workshop, National Bureau of Economic Research Summer Institute – Public Economics

2010-11: White House Council of Economic Advisers Working Paper Series

PROFESSIONAL ACTIVITIES

Referee for *American Economic Review*, *American Economic Journal: Economic Policy*, *Yale Law Journal*, *American Law and Economics Review*

PROFESSIONAL AFFILIATIONS

National Tax Association, American Law and Economics Association, Society for Empirical Legal Studies

SKILLS AND INTERESTS

Hobbies: running, hiking, politics.