

## ZACHARY LISCOW

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### EMPLOYMENT

#### Yale Law School

Associate Professor (July 2016 - )

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

#### New York University School of Law

Caryl Louise Boies Visiting Professor (Fall 2020)

### 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

- [\*Can America Reduce Highway Construction Costs? Evidence from the States\*](#), in ECONOMIC ANALYSIS AND INFRASTRUCTURE INVESTMENT, ed. Edward L. Glaeser & James Poterba (forthcoming) (with Leah Brooks).
- [\*A Case for Higher Corporate Tax Rates\*](#), 157 TAX NOTES 2021 (2020) (with Edward Fox).
- [\*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).
  - Selected as one of the [top 5 environmental law articles of the year](#) by leading professors and practitioners and reprinted in the LAND USE AND ENVIRONMENT LAW REVIEW

- [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) (Revise & Resubmit at AM. ECON. J.: APPLIED)
  - Media: [Bloomberg](#); [Brookings](#); [Pedestrian Observations](#); [The Week](#); [Construction Dive](#); [Engineering News-Record](#); [Forbes](#)
- [Redistribution for Realists](#)
- [Why Is So Much Redistribution In-Kind and Not in Cash? Evidence from a Survey Experiment](#) (with Abigail Pershing) (Revise & Resubmit at NAT'L TAX J.)
- [Inequality Snowballing](#) (with Daniel Giraldo)
- [The Psychology of Taxing Capital Income: Evidence from a Survey Experiment on the Realization Rule](#) (with Edward Fox)
- [A Revolution in Denial: The Radical Normative Implications of Behavioral Law and Economics](#) (with Daniel Markovits)
- [When Can Taxpayers Get Checks from the Government? Understanding Public Attitudes About Negative Tax Liability](#) (with Edward Fox)

## **EXPERIENCE**

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

## **RESEARCH GRANTS**

- National Science Foundation (via National Bureau of Economic Research), Transportation Economics: Procurement & Infrastructure Costs, 2021 (with Cailin Slattery)
- Oscar M. Ruebhausen Fund, Yale Law School, Surveys on the Psychology of Tax and Transfer Programs, 2020-2021
- National Science Foundation Graduate Research Fellowship, 2006-2012

## **HONORS**

### **Yale Law School (J.D. student)**

- Edgar M. Cullen Prize (best paper by a 1<sup>st</sup>-year student)
- Colby Townsend Memorial Prize (best paper by a 2<sup>nd</sup>-year student)
- Clifford L. Porter Prize (best paper in taxation; won as both 1<sup>st</sup>-year and 2<sup>nd</sup>-year student)

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

- 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)**

2020-21: NYU Law Faculty Workshop; Junior Tax Conference; Yale Law Faculty Workshop; UC-Irvine Tax Policy Colloquium; University of San Diego Tax Policy Colloquium; National Tax Association Annual Meetings; University of Texas – Austin Faculty Workshop; NYU Colloquium on Law, Economics, and Politics; Bonn Law & Economics Workshop; University of Pennsylvania Law and Inequality Seminar; Pontificia Universidad Católica del Perú Law and Economics Seminar

2019-20: Queens Law School Corporate Law Lecture; NYU Tax Policy Workshop; Yale Faculty Workshop; National Tax Association Annual Meetings; Law and Political Economy Workshop; University of British Columbia Tax Policy Workshop; University of Indiana – Bloomington Tax Policy Workshop; ETH Zurich/University of Zurich Law and Economics Workshop; Yale Junior Economics Workshop; NYU Internal Law and Economics Workshop; International Online Public Finance Seminar Series

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*; *Journal of Legal Studies*; *Journal of Public Economics*; Cambridge University Press; *University of Chicago Law Review*

**PROFESSIONAL AFFILIATIONS**

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

**SKILLS AND INTERESTS**

Hobbies: running, hiking, politics.