Tax Policy Seminar – Spring 2018  
Professor Bearer-Friend

Introduction
Welcome to Section 002 of NYU Law’s Tax Policy Seminar! This course will train you to evaluate tax policy based on established and emerging tax policy principles and challenge you to design new tax policy proposals to meet various civil priorities.

Meetings and Attendance
This course meets on Thursdays from 5:00 pm to 6:50 pm in FH 110. Attendance is mandatory. Please let me know in advance if you must miss a class for any reason. Absences are excused for medical, emergency, religious, or similar reasons. Unexcused absences will adversely affect your grade in the course. Whether an absence is excused or unexcused, you are responsible for all material covered during any class that you miss.

Syllabus
A list of the Units for the course is included on Page 4 of this course description. A “Unit Packet” for each Unit will be posted on NYU Classes under “Resources.” Each Packet will include assigned readings for that Unit, as well as questions that we will discuss in class.

Materials
The required reading materials for this course are contained in Unit Packets, which will be posted on NYU Classes. Starting the second week of class, please bring that current week’s materials to class in printed format.

Reading Assignments
At the end of each class, I will announce the assignment for the next class. The assignment for our first class is to prepare Unit IA.
Writing Assignments

Each week of this class you will email me **a one paragraph response** to the reading by 10 AM the morning of class (e.g.; 10am January 25, 10am February 1, and so on…). No response is due on the first day of class and each student may skip two responses over the course of the semester.

Your one paragraph response should include the following elements: (1) a claim about the reading; (2) three pieces of evidence that support this claim; (3) an unanswered question that extends from this claim.

Here is a sample paragraph:

Jeremy Bearer-Friend’s article about the tax treatment of LLM student research assistant wages confuses the term “fairness” with the term “equality”. Bearer-Friend uses the terms interchangeably throughout his article (see p. 9; see also p. 12-14). This confusion is baffling given the broad recognition that equality and fairness are not the same thing. For example, if all JDs and LLMs were taxed at the same rate of 100 percent, this would be equal treatment but obviously unfair. Unequal tax burdens can also be fair when those who can afford to pay more, do pay more. Despite his confused use of the terms fairness and equality, Bearer-Friend’s article does pose the genuinely urgent question of why LLM students should pay the same tax rate as JD students.

Other ways to organize a paragraph include: comparing two readings, contrasting the reading with personal experience, hypothesizing about how the reading might be implemented, applying a reading to a topic not referred to in the reading.

In class you will be asked to defend or otherwise elaborate the claim you have made in your paragraph through questions from myself and your fellow students.

Response paragraphs will comprise 20% of your grade.

Preparation and Participation

It is extremely important to prepare for each class by doing the required reading. Your preparation makes each class more engaging and productive for everyone. Printing out your reading will also allow you to refer to the readings without a laptop.

Class participation will comprise 20% of your grade.
Final Exam
There will be a three-hour open book final exam. The exam will consist of essay questions asking you to apply the skills you have developed over the course of our class.

The final exam will comprise 60% of your grade.

Contact Info
I will be holding office hours on Wednesdays from 2:30 to 4:30 in VH 430M (walk through the Tax Law Review library to find it).

E-mail: bearerfriend@nyu.edu
Office: Vanderbilt Hall, 430D
Phone: (212) 992-8869

Additional Sources
Listed below is a selection of recommended but optional secondary materials on certain aspects of tax policy if you are interested in pursuing the topics of this course in greater detail.

   Henry J. Aaron et al, eds.. Taxing Capital Income (2007)
   Daniel N. Shaviro, Decoding the U.S. Corporate Tax (2009)
Syllabus

I. Fundamentals
   A. Introduction; Goals of a Tax System
   B. Theories of Distributive Justice
   C. Progressivity and Redistribution
   D. Administration and Compliance
   E. Tax Politics

II. The Tax Base
   A. Income Tax v. Consumption Tax
   B. The Estate Tax and Taxing Wealth
   C. Tax and Labor
   D. Capital Gain Preference
   E. The Corporate Tax
   F. Tax Expenditures

III. Integrated Theories of Tax Policy
   A. Tax, Gender and the Family
   B. Race, Class and Retirement