

CURRICULUM VITAE

YORAM MARGALIOTH

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ACADEMIC AND LEGAL WORK EXPERIENCE

Full Professor, **Tel Aviv University Faculty of Law**

Teaching over the years: Taxation; Tax Policy (Public Finance); International Taxation; Tax, Welfare and Growth Seminar; Economic Growth and Distributive Justice, the first MOOC (Coursera) course in Law in Israel (and the fourth MOOC in TAU).

Senior Fellow, **The Haredi Institute for Public Affairs**. 2015 - March 2021.

Co-Founder and the first Academic Director of the **Law and Philanthropy Institute**. 2014 – March 2019.

Visiting Professor, **National University of Singapore** (teaching: intensive course in International Taxation). Sep., 2012.

Visiting Professor, **University of Toronto Faculty of Law** (teaching: intensive course in Tax Policy). Feb., 2010.

Visiting Professor, **NYU School of Law** (teaching: US Taxation of Property Transactions; US Federal Income Taxation; Tax Policy). July 2008 – Aug. 2009.

Co-Founder and Academic Supervisor of the **Microbusiness and Economic Justice Clinical Program** (specializing in Ultra-Orthodox women in Bnei Brak). 2004-2008.

Visiting Professor, **Monash Law Prato Program, Italy** (teaching: Tax Policy). Summer 2007.

Visiting Professor, **Northwestern University School of Law** (teaching: Tax Policy). Fall 2005.

Deputy Director, International Tax Program, **Harvard Law School** (teaching: Tax and Development; As part of SATI taghut a crash course in Tax Administration at Pretoria and supervised government officials from 14 Southern African countries on tax issues). June 2002 – Sept. 2003.

Short Term Consultant to the **World Bank**, 2003. Researched local public finance theory and design of a world bank initiative.

Visiting Researcher, **NYU School of Law**. Sept. 2001 – June 2002.

Lecturer, Radzyner School of Law, **The Interdisciplinary Center, Herzliya** (teaching: Taxation, Tax Policy, VAT, Social Policy) Sept. 1997 – Sept. 2003.

Adjunct Professor, **Hebrew University School of Law** (teaching: International Tax Policy, Social Policy, Accounting for lawyers). 1997 – 2001.

Tax Counsel, Shibolet, Yisraeli, Roberts and Zisman Law Firm. 1997-1999.

Attorney, Fiscal Department, **State General Attorney Office**, Israel Ministry of Justice. 1992-1994.

Law Clerk to Justice Shoshana Nethanyahu, **The Supreme Court of Israel**. Feb. 1991-Feb. 1992.

EDUCATION

New York University School of Law

J.S.D., January 1997

Thesis: Adjusting the U.S. Tax Code for Inflation

Advisor: Professor Daniel Shaviro

Advisory Board: Professor Stanley Siegel, Professor Lewis Kornhauser

New York University School of Law

LL.M. in Taxation, May 1995

Hebrew University School of Law

LL.B. January 1991; LL.M. July, 1994 *Magna Cum Laude*

PUBLICATIONS

A Case for Pay Secrecy **American Law and Economics Review** (forthcoming) (with Tomer Blumkin and David Legaziel). Winner of American Law and Economics Association Prize for Best paper.

Pigouvian Taxation of GHG Emissions: Policy Analysis, 46 **Tel-Aviv University Law Review Forum** (2023).

Income Support for Kollel Students, in **Guardians of the Walls: The High Court of Justice and the Ultra-Orthodox Society** 279 (Gideon Sapir & Haim Zicherman eds., 2023) (with Eliyahu Berkovits).

The Signaling Role of Charitable Contributions by Businesses: A Tax Policy Perspective, 24 **American Law and Economics Review** 87 (2022) (with Tomer Blumkin and Efraim Sadka).

The Institution of the *Gemach* in Israel and its Regulation, 5 **Law, Society, and Culture** 325 (2022) (with Rachel Friedman).

The Use of Macroeconomic Legislation to Save the Israeli Economy in 1985, 22 **Jerusalem Review of Legal Studies** 1 (2020).

Mitigating the Consequences of Invasive Security Practices: A Quasi-Experiment in an International Airport, **Journal of Experimental Criminology**, 2020 (with Badi Hasisi, Tal Jonathan-Zamir, Gali Perry, Roei Zamir, and Noam Haviv).

The Effects of Permanent Income Tax Cuts on Emigration from Israel, **CESifo Economic Studies** 66(1)1-32, 2020 (with Tomer Blumkin and Michel Strawczynski).

Children as Taxpayers: A Proposal to Tax according to Income Per Capita and its Implications for The Ultra-Orthodox Household, 4 **Law, Society, and Culture** (2018) (with Shlomo Teitelbaum).

How Charitable is the Charitable Contribution Deduction?, 18 **Theoretical Inquiries in Law** 37 (2017).

Discussing Philanthropy in the context of King Lear, in **Cohen Book** (S. Lavie and O. Grosskopf. Eds., 2017).

Is It the What or the How? The Roles of High-Policing Tactics and Procedural Justice in Predicting Perceptions of Hostile Treatment: The Case of Security Checks at Ben-Gurion Airport, 50 **Law & Society Review** 608 (2016) (with Tal Jonathan-Zamir and Badi Hasisi).

Should We Offer Tax Preferences to Social Enterprises? 30 **Taxes** 1 (2016).

Welfare Stigma Re-examined, 17 **Journal of Public Economic Theory** 874 (2015) (with Tomer Blumkin and Efraim Sadka).

The Redistributive Role of Child Benefits Revisited, 22 **International Tax and Public Finance** 476 (2015) (with Tomer Blumkin and Efraim Sadka).

Air Pollution Control and Prevention in the Clean Air Act, 7 **Journal on Legislation** 99 (2015) (with Jacob Nussim).

Corporate Tax Preferences, in **Lapidoth Volume** (D. Gliksberg, ed., The Harry and Michael Sacher Institute for Legislative Research and Comparative Law, 2014).

Analysis of the US Case in Climate Change Negotiations, 13 **Chicago Journal of International Law** 489 (2013).

The Desirability of Workfare in the Presence of Misreporting, 20 **International Tax and Public Finance** 71 (2013) (with Tomer Blumkin and Efraim Sadka).

Close Examination of the Principle of Global Per Capita Allocation of the Ability of Earth to Absorb GHG, 14 **Theoretical Inquiries in Law** 191 (2013) (with Yinon Rudich).

VAT: Gambling Regime, in **VAT Exemptions: Consequences and Design Alternatives** 203 (Kluwer, 2013).

Transfer Pricing in Israel, in **Resolving Transfer Pricing Disputes: A Global Analysis** 757 (Cambridge University Press, 2013) (with Ofer Granot).

Tax Law, in **Economic Analysis of Law** (Uriel Procaccia, ed., The Harry and Michael Sacher Institute for Legislative Research and Comparative Law, 2013).

Ethnic Profiling in Airport Screening: Lessons from Israel, 1968-2010, **American Law and Economics Review** 517 (2012) (with Badi Hasisi and Liav Orgad).

Assessing Moral Claims in International Climate Change Negotiations, 3 **Journal of Energy, Climate, and the Environment** 43 (2012).

Economic Growth: An International Taxation Aspect, in **Imagining a Shared Future: Perspectives on Law, Conflict and Economic Development in the Middle East** (Cameron May, 2012).

In Praise of Substantive Interpretation, 35 **Tel Aviv University Law Review** 231 (2012).

International Taxation, in **Max Planck Encyclopedia of Public International Law** (Oxford University Press, 2011).

Double Taxation, in **Max Planck Encyclopedia of Public International Law** (Oxford University Press, 2011).

Intellectual History as Legal Analysis, 96 **Cornell Law Review** 1025 (2011).

Taxing Multinationals: Policy Analysis with a Focus on Technology, **British Tax Review** 99 (2011).

Applying Tax Policy Analysis to Climate Change, 64 **Tax Law Review** 63 (2011).

The Social Norm of Tipping, Its Correlation with Inequality and Differences in Tax Treatment Across Countries, 11 **Theoretical Inquiries in Law** 561 (2010).

Tips, 38 **Hebrew University Law Review** 107 (2009) (with Sharon Rabin-Margalioth).

The Straight-Line Depreciation Method is Wanted, Dead or Alive, 31 **Journal of Real Estate Research**, American Real Estate Society 351 (2009) (with Danny Ben-Shahar and Eyal Sulganik).

Tax Consequences of Carbon “Cap and Trade” Schemes: Free Permits and Auctioned Permits, in **Climate Finance: Regulation and Funding Strategies for Climate Change and Global Development** 305 (NYU Press, 2009).

A Cost of Tax Planning, 5 **Review of Law & Economics** 155 (2009) (with Eyal Sulganik, Rafael Eldor and Yoseph Edrey).

Incorporating Affirmative Action into the Welfare State, 93 **Journal of Public Economics** 1027 (2009) (with Tomer Blumkin and Efraim Sadka).

On Terror, Drugs and Racial Profiling, 28 **International Review of Law and Economics** 194 (2008) (with Tomer Blumkin).

The Legacy of UK Taxation in Israel, 2008(3) **British Tax Review** 271 (2008) (with Tsilly Dagan and Assaf Likhovski).

Looking at Prediction from an Economics Perspective: A Response to Harcourt's Against Prediction, 33 **Law and Social Inquiry** 243 (2008).

Antidiscrimination Rules versus Income Taxation in the Pursuit of Horizontal Equity, 91 **Journal of Public Economics** 116 (2007) (with Tomer Blumkin and Efraim Sadka).

Tax and Development: Some Recent Support and Challenges to the Conventional View, 27 **Virginia Tax Review** 1 (2007) (with Reuven Avi-Yonah).

Not a Panacea for Economic Growth: The Case of Accelerated Depreciation, 26 **Virginia Tax Review** 493 (2007).

The Case Against Tipping, 9 **University of Pennsylvania Journal of Labor and Employment Law** 117 (2006).

Targeting the Majority: Redesigning Racial Profiling Rules, 24 **Yale Law & Policy Review** 317 (2006) (with Tomer Blumkin).

On the Limits of Redistributive Taxation: Establishing a Case for Equity Informed Legal Rules, 25 **Virginia Tax Review** 1 (2005) (with Tomer Blumkin).

Universal versus Selective Transfer Payments in Israel: an Optimal Tax Theory Analysis, 30 **Tel Aviv University Law Review** 33 (2006).

Statistical Discrimination and Airport Security in Israel, 5 **IDC Law Review** 323 (2006).

Taxing Retirement Income, 20 **Taxes** 21 (2006).

Taxing Capital Gains: Comparing Comprehensive Tax Base and Optimal Tax Analysis, 19 **Taxes** 53 (2005).

Demographics and Other Culture Based Preferences versus Discrimination, 36 **N.Y.U. J. Int'l L. & Pol.** 817 (2004).

Comparing the Costs of Tax Vertical Equity and Affirmative Action, in **Affirmative Action and Equal Representation in Israel** (Anat Maor ed., Ramot 2004).

Tax Competition, Foreign Direct Investment and Growth: Using the Tax System to Promote Developing Countries, 23 **Virginia Tax Review** 161 (2003).

The Many Faces of Mandates: Beyond Traditional Accommodation Mandates and Other Classic Cases, 40 **San Diego Law Review** 645 (2003). Reprinted in **Cross-**

Border Human Resources, Labor and Employment Issues, 375-431, 2005 Kluwer Law International.

Interest Deduction: Application of Finance Theory in Supreme Court Cases, 32 **Hebrew University Law Review** 535 (2002) (with Yoseph Edrey).

On False Regressivity and the Taxation of the Family, 2 **Nethanya Law Review** 351 (2002).

On Work and Welfare: The Link between the Changing Work Models and Employees' Welfare, 25 **Tel Aviv University Law Review** 601 (2002) (with Sharon Rabin Margalioth).

Tax Asymmetry and the Futures Markets, 48 **Economics Quarterly** 246 (2001) (with Rafael Eldor, Eyal Sulganik & Itzhak Zilcha).

Employee Stock Options: Integration of Fundamental Income Tax Issues, 15 **Taxes** (2001).

Dual Listing of Stock: Tax Issues, 45 **The Israeli Bar Law Review** 292 (2001).

Can Minimum Standard Legislation Redistribute Income, 8 **Journal of Work, Society and Law** 191 (2001).

Discrimination in the Pension System: A Proposed Cure, 31 **Hebrew University Law Review** 529 (2001).

Reducing Economic Inequality in Israel: Efficiency Versus Equity, in **Goldberg Volume** (Aharon Barak ed., Nevo Press 2001).

Negative Income Taxation in Israel, in **Distributive Justice** (M. Mautner ed., Ramot Press, 2000).

Child Support Grants, in **Berenzon Volume** (Aharon Barak ed., Nevo Press, 2000).

The Structure of Child Support Subsidies Distorts Tax Equity: Analysis and Proposal for Amendment, 47 **Economics Quarterly** 252 (2000).

Analyzing Ben Bassat Tax Reform Committee's Report from a Tax Policy Perspective, 14 **Taxes** 56 (2000).

Deduction, Exemption and Tax Deferral: Income versus Consumption Tax in Israel, 49 **Journal of Accounting** 279 (2000).

The Case for Tax Indexation of Debt, 15 **The American Journal of Tax Policy** 205 (1998).

The Euro and Israel: Tax Applications, 11 **Taxes** 14 (1997) (with Michael Bricker).

Section 2 of the Israeli Tax Code as a Source for Taxing Imputed Income, 7 **Taxes** 63 (1993).

ACADEMIC AWARDS

Rector's Prize for Excellence in Teaching (the top 100 list) on each and every year since 2003.

Tel Aviv University Rector's Prize for Excellence in Teaching in 2012, in 2018 and in 2023.

Zeltner Award for Excellence in Legal Research (Senior Researcher category) in 2015.

The Hebrew University Outstanding Teacher Citations (Martze Mitstayen) in each of the four years 1997-2001.

First prize in tax policy writing contest held by the American Journal of Tax Policy. 1997.