

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 to present.

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

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). June 2002 – Sept. 2003.

Short Term Consultant to the **World Bank**, 2003.

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). 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 Shavero

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

In English

Mitigating the Consequences of Invasive Security Practices: A Quasi-Experimental Study in an Israeli Airport, **Journal of Experimental Criminology** (forthcoming 2020) (with Badi Hasisi and Tal Jonathan-Zamir).

The Effects of Permanent Income Tax Cuts on Emigration from Israel, **CEifo Economic Studies** (forthcoming 2020) (with Tomer Blumkin and Michel Strawczynski).

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

The Signaling Role of Charitable Contributions by Businesses: A Tax Policy Perspective, **American Law and Economics Review** (forthcoming 2020) (with Tomer Blumkin and Efraim Sadka).

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

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).

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).

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).

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).

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).

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).

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

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

Book Chapters

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).

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).

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).

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).

Other

Israel Intergovernmental Relations and Local Public Finance, **World Bank Paper**.

In Hebrew

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

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

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

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

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).

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** (2001) 529.

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 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).

Book Chapters

Children as Taxpayers: A Proposal to Tax according to Income Per Capita and its Implications for The Ultra-Orthodox Household, in **The Law and the Ultra-Orthodox Community Law** (Y. Margalioth & H. Zicherman eds., 2018) **Society and Culture Law Review** (with Shlomo Teitelbaum).

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

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

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

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

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).

Work in Progress

Philanthropy in the Ultra-Orthodox Community: The Case of Interest Free Loan Associations (with Rachel Friedman).