

# CURRICULUM VITAE

## YORAM MARGALIOTH

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## ACADEMIC AND LEGAL WORK EXPERIENCE

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

Director of the Law and Philanthropy Institute.

Teaching over the years: Taxation; Tax Policy Course and Workshop; International Taxation; Tax, Welfare and Growth Seminar; supervised the Microbusiness and Economic Justice Clinical Program.

Starting in March 2015, teaches the course Economic Growth and Distributive Justice, which is a Coursera.org course (MOOC,) the fourth at Tel Aviv University and the first Coursera course in law in Israel.

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.

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 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**

### ***In English***

How Charitable is the Charitable Contribution Deduction?, **Theoretical Inquiries in Law** (forthcoming 2016).

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?, **Missim (Taxes)** (forthcoming 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**

Discussing Philanthropy in the context of King Lear, in **Cohen Book** (S. Lavie and O. Grosskopf. Eds., forthcoming 2016).

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).

### **Other**

Efficiency and Equity Considerations in Justifying the Deduction of Child-Care Expenses, **Neto+** (Sep. 2000).

Taxing Employee Stock Options, **Neto+** (July 2000).

### **Work in Progress**

Climate Change (with Yinon Rudich).

Corporate Social Responsibility (with Tomer Blumkin).

Tax and Immigration (with Tomer Blumkin and Michel Strawczynski).

Technological Innovation at Ben-Gurion Airport (with Badi Hasisi, Tal Jonathan and Gali Perri).

The Law's Influence on the Size of Donations: An Experiment (with Galia Feit and Tamar Kricheli-Katz).

Household Taxation (in Hebrew).

#### **ACADEMIC AND PROFESSIONAL AWARDS**

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

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

Received Tel Aviv University Rector's Prize for Excellence in Teaching. 2012.

Zeltner Award for Excellence in Legal Research. 2015.

#### **OTHER PROFESSIONAL EXPERIENCE**

Outside Director of IDB Development Corp. Ltd., the investments arm of IDB Holding Corporation Ltd. March 2007 to March 2013.

Member of the Board of Governors of Tel Aviv University, 2012-2014.

Outside Director of Leumi Partners Underwriters Ltd., since 2012.

The Ultra-Orthodox Policy Research Institute, since 2015.

#### **MEMBERSHIP IN PROFESSIONAL SOCIETIES**

Israeli Bar, member since 1992.

Forum of Law and Society, member since 1999.

American Law and Economics Association, member since 2001.

Israeli Law and Economics Association, member since 2003.

#### **PRESENTATIONS AT ACADEMIC FORUMS IN RECENT YEARS**

2008 Tax Policy Workshop, University of Toronto Law Faculty, Toronto, Canada.

2008 Foundation for Law, Justice, and Society, Oxford University, UK.

2008 Annual Conference of the Israeli Economics Association, Neve Ilan, Israel.

2008 TAU/Toronto/Siena Law and Economics Workshop, Tel Aviv University, Israel.

2008 The Israeli Law and Economics Association Annual Meeting, Tel Aviv University University.

- 2008 Tracking Our Fiscal Footprint: Assessing the Impact of Conventional International Tax Standards on Low-Income Countries Conference, McGill University, Montreal, Canada.
- 2008 Columbia Law School Tax Policy Colloquium, New York, US.
- 2008 NYU Faculty Workshop, New York, US.
- 2008 NYU Law and Economics Faculty Workshop, New York, US.
- 2009 NYU Tax Policy and Public Finance Colloquium, New York, US.
- 2009 International Conference on Climate Change: Financing Green Development, Abu-Dhabi, UAE.
- 2009 International Conference on Comparative Tax Law and Culture, Monash University Prato Centre, Italy.
- 2010 The Israeli Tax Regime and its Impact on Investment from Switzerland, Zurich, Switzerland.
- 2010 University of Toronto Tax Policy and Public Finance Workshop, Toronto, Canada.
- 2010 Environmental Law and Economics Annual Conference, Emory University School of Law, Atlanta, US.
- 2010 VAT Exemptions Conference, Oxford, UK.
- 2010 American Law and Economics Annual Conference, Princeton, US.
- 2010 International Conference on the Global Financial Crisis – Regulatory Responses, Tel Aviv University, Israel.
- 2010 TAU/Cornell Legal Theory Symposium, Tel Aviv University, Israel.
- 2010 Transfer Pricing Disputes Workshop, London School of Economics, UK.
- 2010 Tax Work in Progress Workshop, Tel Aviv University, Israel.
- 2010 Law and Political Economy Seminar, Northwestern University, Chicago, US.
- 2010 Law Faculty Seminar, Tel Aviv University, Israel.
- 2010 Hebrew University, Tax Policy Workshop, Jerusalem, Israel.
- 2010 Law and Economics Workshop, Tel Aviv University, Israel.
- 2010 Law and the Environment Workshop, Tel Aviv University, Israel.



- 2011 Women, Human Capital and the Tax Law Conference, Ramat-Gan, Israel.
- 2011 Tax Work in Progress Workshop, Tel Aviv University, Israel.
- 2011 American Law and Economics Annual Meeting, Columbia Law School, US.
- 2011 TAU/Toronto/Siena Law and Economics Workshop, University of Bozen, Italy.
- 2011 Family Property Workshop, Ramat Gan, Israel.
- 2011 Law and Economics Workshop, Tel Aviv University, Israel.
- 2011 Reaching International Cooperation on Climate Change Mitigation, International Conference (which I co-organized with Chicago Law School and Weizmann Institute of Science,) Tel Aviv University, Israel.
- 2011 Israeli Law and Economics Annual Conference, Hebrew University, Jerusalem.
- 2012 Law and Economics Workshop, Bar Ilan University, Israel.
- 2012 Tax Policy Workshop, Tel Aviv University, Israel.
- 2012 Climate Change Justice Conference, University of Chicago, US.
- 2012 American Law and Economics Annual Meeting, Stanford Law School, US.
- 2012 TAU/Max Planck workshop The Exercise of Public Authority by International Institutions, Tel Aviv University, Israel.
- 2012 Legal Analysis of King Lear, Tel Aviv University, Israel.
- 2012 Ono/Columbia Annual Conference, Kiryat Ono, Israel.
- 2012 TAU/Toronto/Siena Law and Economics Workshop, University of Pescara, Italy.
- 2012 Tax Workshop, University of Columbia law school, US.
- 2012 Who is Afraid of Liberalism Conference, IDC, Herzliya, Israel.
- 2012 Israel's Tax Policy Conference, Van Leer Institute Jerusalem.
- 2013 Intergenerational Justice Conference, Ramat Gan, Israel.
- 2013 Roundtable on International Taxation, IDC, Israel.
- 2013 TAU-Cornell Empirical Legal Studies Conference, Tel Aviv University.

- 2013 Ultra-Orthodox and High Education: Should We Allow Gender Segregation Conference, Tel Aviv University.
- 2013 Corporate Tax Preferences, Law and Economics Workshop, Tel Aviv University.
- 2013 Cost-Benefit Analysis of the Israeli Ultra-Orthodox Yeshiva/Work lifestyle, Hashlama Forum, Jerusalem; and (in 2014) Tel Aviv University.
- 2014 Taxation in the Virtual Age, Science Day, Tel Aviv University.
- 2014 Household Taxation, Contemporary Issues in the Israeli Tax Policy, IDC.
- 2014 Household Taxation, Faculty Seminar, College of Management, Rishon LeTzion.
- 2014 Corporate Social Responsibility, Faculty Seminar, Tel Aviv University.
- 2014 The Regulatory Challenge posed by Complementary Coins. Economic Democracy Conference, Recanati Business School, Tel Aviv University.
- 2014 Taxing Inflationary Gains under recent Amendment to the Israeli Real Estate Tax Law, Tel Aviv University.
- 2014 Comment on Richard Epstein “Compounding Errors” Cegla Annual Lecture, TAU.
- 2014 Taxing Natural Resources, Conference on the Second Sheshinski Comm., IDC.
- 2015 Taxing Oil and Gas, Conference on the First Sheshinski Comm., TAU.
- 2015 Analyzing Bagatz Esther Cohen, Justices Professional Education, Neve Ilan, Israel.
- 2015 Integrating Philanthropy into the Tax and Transfer System, Monash University, Melbourne, Australia.
- 2015 Corporate Social Responsibility. Law and Economics Workshop, Bar Ilan University, Israel.
- 2015 Principles of Distributive Justice in Municipal Taxation, Professional Education, the Supreme Court.
- 2015 The Cost of Philanthropy, Anniversary to University Baam, Etnachta Public Lecture Series, TAU.
- 2015 Expectations from Israel as a Developed Country in COP 21 Paris, Climate Change Conference, Porter TAU.

- 2015 Corporate Social Responsibility, Columbia-HU Tax Conference, Hebrew University, Jerusalem.
- 2015 Innovation in Education Panel with Daphne Koller, TAU.
- 2015 The Signaling Role of CSR, Siena-Toronto-Tau Law and Economics Workshop, Rome Italy.
- 2015 Israeli Tax Policy, Discussing Yoram Gabai's new book, Dan Hotel Tel Aviv
- 2015 The Charitable Contribution Deduction, Law and Economics workshop, the Hebrew University.
- 2015 The Charitable Contribution Deduction, Tax and Equality conference, Universidad Autónoma de Madrid, Spain.
- 2015 The Charitable Contribution Deduction, Law, Economy and Inequality conference, Columbia University, New York.
- 2016 Comment on Prof. Schizer's paper "Contribution or Endowment?" Tel Aviv University.
- 2016 Comment, Siena-Toronto-Tau Law and Economics Workshop, Siena Italy.
- 2016 Distributive Justice, Justices Professional Education, Neve Ilan, Israel.
- 2016 The Role of the State, Attorneys Professional Education, Ashkelon, Israel.
- 2016 Distributive Justice, Tax Authority Professional Education, Maale Hachamisha, Israel.
- 2016 BEPS and Tax Policy in the Digital Economy, Conference at Tel Aviv University.
- 2016 Should We Offer Tax Preferences to Social Enterprises?, Conference at Tel Aviv University.