LEONARD E. BURMAN

Center for Policy Research
426 Eggers Hall
Syracuse University
Syracuse, NY 13244-1020
Phone: (703) 216-5085
Email: leburman@syr.edu

Education Ph.D. in Economics, University of Minnesota, 1985
A.B. in Economics, Wesleyan University, 1975

Employment

2017-	Institute Fellow, The Urban Institute
2015-2017	Robert C. Pozen Director, Urban-Brookings Tax Policy Center
2013-2015	Director, Urban-Brookings Tax Policy Center (Urban Institute)
2013-	Professor of Public Administration and International Affairs and (since March 2014) Paul Volcker Professor of Behavioral Economics, Syracuse University.
2009-2013	Daniel Patrick Moynihan Professor, Syracuse University
2010	Visiting Professor, UCLA School of Law
2002-2009	Director, Urban-Brookings Tax Policy Center (Urban Institute)
2008-2009	Institute Fellow, Urban Institute
2000-2008	Senior Fellow, Urban Institute
2000-2008	Visiting Professor, Georgetown University Public Policy Institute
2000-present	Fiscal Analysis Division Panel of Experts, International Monetary Fund
1998-2000	Deputy Assistant Secretary (Tax Analysis), U.S. Department of the Treasury
1997-1998	Senior Research Associate, Urban Institute
1988-1997	Senior Analyst, Tax Analysis Division, U.S. Congressional Budget Office
1985-1988	Financial Economist, Office of Tax Analysis, Department of Treasury
1983-1985	Instructor, Bates College, Lewiston, ME
1975-1978	Economist, Data Resources, Inc. (DRI), Lexington, MA

Publications and Papers

"How Shifting from Traditional IRAs to Roth IRAs Affects Personal and Government Finances," Tax Policy Center, 2019, with William G. Gale and Aaron Krupkin.

"Roth IRAs Versus Traditional IRAs: Implications for Individuals and Government," Tax Policy Center Policy Brief, 2019, with William G. Gale and Aaron Krupkin.

"A Universal EITC: Sharing the Gains from Economic Growth, Encouraging Work, and Supporting Families," Tax Policy Center, 2019.

"Safely Expanding Research Access to Administrative Tax Data: Creating a Synthetic Public Use File and a Validation Server," Tax Policy Center, 2018, with Alex Engler, Surachai Khitatrakun, James R. Nunns, Sarah Armstrong, John Iselin, Graham MacDonald, and Philip Stallworth.

"The Effects of Estate and Inheritance Taxes on Entrepreneurship," Tax Policy Center, 2018, with Robert McClelland and Chenxi Lu.

"Do Estate and Inheritance Taxes Affect Entrepreneurship?", Tax Policy Center Policy Brief, 2018, with Robert McClelland and Chenxi Lu.

"Is U.S. Corporate Income Double-Taxed?", with Kimberly A. Clausing and Lydia Austin. *National Tax Journal*. 2017, 70 (3), 675–706.

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http://www.taxpolicycenter.org/sites/default/files/alfresco/publication-pdfs/2000639-an-analysis-of-senator-bernie-sanderss-tax-proposals.pdf

"An Analysis of Hillary Clinton's Tax Proposals," with Richard C. Auxier, James R. Nunns, Jeffrey Rohaly, March 3, 2016.

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"Financial Transaction Taxes in Theory and Practice," with William G. Gale, Sarah Gault, Bryan Kim, Jim Nunns, and Steven Rosenthal, *National Tax Journal*, March 2016, 69 (1), 171–216. http://www.taxpolicycenter.org//UploadedPDF/2000287-financial-transaction-taxes-in-theory-and-practice.pdf

"An Analysis of Ted Cruz's Tax Plan," with Joseph Rosenberg, James R. Nunns and Daniel Berger, February 16, 2016.
http://www.taxpolicycenter.org/sites/default/files/alfresco/publication-pdfs/2000612-an-analysis-of-ted-cruzs-tax-plan.pdf

"An Analysis of Donald Trump's Tax Plan," with Jim Nunns, Jeff Rohaly, and Joseph Rosenberg. Tax Policy Center. 2015. http://www.taxpolicycenter.org//UploadedPDF/2000560-an-analysis-of-donald-trumps-tax-plan.pdf

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"Taxable Social Security Benefits," with Mohammed Adeel Saleem, *Tax Notes*, May 10, 2004.
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"Key Thoughts on RSAs and LSAs," with Bill Gale and Peter Orszag, www.taxpolicycenter.org, February 4, 2004.

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Taxing Capital Income, with Henry J. Aaron, and C. Eugene Steuerle (coeditors), Urban Institute Press, 2007.

The Labyrinth of Capital Gains Tax Policy: A Guide for the Perplexed, Brookings Institution Press, 1999.

Op eds and Selected Commentaries

Leonard E. Burman and Joel B. Slemrod, "Closing Loopholes Isn't Enough," *New York Times*, December 28, 2012.

Leonard E. Burman and Joel Slemrod, "Changing the Cost-Benefit Calculus on Taxes," *Boston Globe*, December 28, 2012.

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"The Buffett Rule: Right Goal, Wrong Tool," *New York Times*, April 16, 2012.

"Tax Day May Get Less Taxing, if Debt-Cutters Have Their Way," *Syracuse Post-Standard,* April 17, 2011.

"Will Dems fall for temporary tax cut gambit (again)?" cnnmoney.com, December 8, 2010.

"Debating an Extension of the Bush Tax Cuts," *Washington Post* Topic A blog, August 1, 2010.

"The Myth of Income Tax Freeloading," forbes.com, April 15, 2010.

"Health Mandate: It's Just a Tax Break in Disguise," cnnmoney.com, April 14, 2010.

"Let's Freeze more than Chump Change," *Washington Post*, February 2, 2010.

"We Need to Ban the Evil Santas," *Washington Times*, January 18, 2010.

"Personal Savings Need a Boost," *Washington Times,* November 10, 2009.

"Pyrrhic victory on health reform?" *Washington Times*, September 1, 2009.

"Catastrophic Budget Failure," *Washington Times*, July 14, 2009.

"Give up a Benefit, Gain Jobs," *Washington Post*, July 10, 2009.

"Different Way to Pay for Health Reform," *Washington Times*, May 28, 2009.

"Gas Tax Cut is no Holiday," *New York Times*, Times Topics blog, with Eric Toder, May 24, 2008.

"Gas Price Solutions," *Nightly Business Report* (PBS), May 8, 2008.

"Make the Tax Cuts Work," *New York Times,* January 23, 2008.

"Bush Stimulus May Have Only Modest Effect," *Wall Street Journal,* Real-Time Economics blog, with Jeffrey Rohaly, January 10, 2008.

"SCHIP: Is Increasing The Tobacco Tax To Expand Coverage A Good Idea?", *Health Affairs* blog, with Kim Rueben and Jenny Kenney, August 21, 2007.

"End the Break on Capital Gains," *Washington Post,* July 30, 2007.

"REFORM: 5 Steps To Improve The President's Plan," *Health Affairs* blog, with Jason Furman, Greg Leiserson, and Bob Williams, February 23, 2007.

"If You Think Taxes Are a Pain Now...", *Los Angeles Times*, April 15, 2005.

"Give the 'Lucky Duckies' a Helping Hand, Too," *Newsday*, June 6, 2003.

"Congress Morphs an 'Itty-Bitty' Tax Cut Into a Budget Buster," with Peter Orszag, *Los Angeles Times*, May 20, 2003.

"Bush Launches Stealth Attack on Income Tax," *Charleston (WV) Observer*, February 23, 2003.

"Fix a Real Tax Mess," with William G. Gale, *Newsday*, November 14, 2002.

"Capital Gains Tax Cut Won't Cure What Ails Our Economy," *Houston Chronicle*, September 30, 2001.

"New Tax Laws a Bizarre and Confounding Mix," *Contra Costa Times*, July 15, 2001.

"Think FRED: Tax Cuts Just Add to Complexity," *Houston Chronicle*, May 31, 2001.

"Tax Complexity and Low-Income People," NPR's *Morning Edition*, April 16, 2001.

"The Case Against Capital Gains Tax Cuts," with William G. Gale, *Mutual Funds*, September 1997.

Marketplace Commentaries

"Experiment to Get Best Stimulus Results," January 26, 2009.

"McCain's Gas Tax Plan is on Empty," April 18, 2008.

"Huckabee Tax Plan Would Be A Disaster," January 8, 2008.

"Doing Nothing's a Good Thing," December 8, 2006.

"Under the Sheltering Lie," December 20, 2005.

"Time for the IRS to Quit Tinkering with the Tax Forms," March 18, 2005

"Don't Ignore Tax Expenditures," March 2, 2005.

"Quietly, The Taxes Are Changing" September 21, 2004.

"USDA Not Allowing Free Markets to Decide about Mad Cow Disease Testing," July 2, 2004.

"Be Careful What you Wish for," June 23, 2004.

"Vote for Me!" May 11, 2004.

"Marriage Penalty Relief Throws Millions onto the AMT," April 27, 2004.

International Activities

Consultant to New Zealand Treasury (2009).

Consultant for IMF on tax reform missions in Slovenia (2006), Lebanon (2004), Mauritius (2003), and South Africa (2000).

PriceWaterhouseCoopers Visiting Fellow in Taxation, Victoria University at Wellington, New Zealand, 2001.

Consultant to Fedesarrollo, Colombia (2002).

Invited speaker in conferences in: Brussels, Belgium (ECFIN, European Union, 2013); Seville, Australia (European Commission Joint Research Centre, 2016); Stockholm, Sweden (Swedish Treasury, 2011); Sydney (Monash University, 2009 and 2010) and Canberra (Australia National University), Australia (2009); Taipei, Taiwan (Academica Sinica, 2005); Pretoria, South Africa (South Africa Department of the Treasury, 2002); Calgary, Alberta, Canada (Frasier Institute, 2001); and Hong Kong (World Bank, 2001).

Other Professional Activities

Fellow, National Academy of Public Administration, 2019.

Board member, Commonwealth Institute, 2015-2018.

Advisory Board, The Policy Academies, 2018-present.

Research Associate, National Bureau of Economic Research (public economics program), 2010-2015.

Senior Research Associate, Center for Policy Research (Syracuse University), 2009-present.

Member, Scholars Strategy Network, 2011-present.

Blogger for Forbes.com, 2011-present.

Bipartisan Policy Center Debt Reduction Taskforce, 2010-2012.

Advisory Board, Tax Policy Center, 2010-2013.

President, National Tax Association, 2010-2011.

Vice President, National Tax Association, 2008-2010.

Advisory Board, Pew Subsidyscope, 2008-2012.

Member of National Academy of Sciences panel, "Reengineering the Survey of Income and Program Participation," 2007-2009.

Co-editor, *Public Finance Review*, 2010-2013.

Editorial board, *Public Finance Review*, 2003-2010.

SOI Consultants Panel (IRS), 2005-present.

Member, DC Revenue Estimating Advisory Committee, 2001-2009.

American Economic Association Statistics Public Finance Subcommittee, 2005-2007.

Board of Directors, National Tax Association, 2004-2007.

Trustee, American Tax Policy Institute, 2002-2007.

Member, JCT Blue Ribbon Advisory Panel on Dynamic Scorekeeping, 2002-2004.

Member, SOI Public Use File Advisory Group (IRS), 2002-2006.

Media appearances on national and regional programs, including TV: *CBS Sunday Morning* (cover story), *The NewsHour with Jim Lehrer* (PBS), *Washington Journal* (C-Span), *Lou Dobbs Moneyline* (CNN), *Nightly Business Report* (PBS)*, Capital Report* (CNBC)*, Your World with Neil Cavuto* (Fox)*, BBC World,* interviews on ABC, CBS, and NBC news programs and Bloomberg TV, CNNfn, CNN, CNBC, and Fox cable news programs; and radio: guest on *Fresh Air* (PBS), *Kojo Nnamdi Show* (WAMU), *Diane Rehm Show* (WAMU), *Iowa Talks* (WSUI), *Midmorning* (MPR), *On Point* (PBS), *Conversations with Joy Cardin* (WI public radio), and interviews on *All Things Considered, Morning Edition, Marketplace*, *Capitol Press Room, Campbell Conversations,* and numerous regional stations.

Presented or discussed papers at the annual meetings of the American Agricultural Economics Association, American Bar Association's Tax Section, American Economic Association, American Political Science Association, American Taxation Association (keynote), Eastern Economic Association, Econometric Society, Economy.com, Federation of Tax Administrators, National Tax Association (keynote), Northeastern States Tax Officials Association, Western Economic Association, and Western States Association of Tax Administrators.

Selected other speaking engagements: AARP Executive Committee, American Enterprise Institute, Association for Budget and Financial Management, Brookings Institution, America's Health Insurance Plans, Association of Academic Health Centers, Cato Institute, CUNY, Columbia University, Computational Public Economics Conference (keynote), CBO Health Insurance Modeling Conference, Democratic Study Group, Detroit Economic Club, European Commission Economic Summit, FDIC policy roundtable, Georgetown University, German Historical Institute (keynote), Johns Hopkins University, George Washington University, Georgia State University, Harvard University, Indiana University, Javeriana University-Bogota (keynote), Le Moyne College, Loyola University (LA), Milken Global Conference, National Economic Council, National Academies, NBER Summer Institute, New Members Seminar (Library of Congress), New York University, Northeastern University, Princeton University, Reed College, James A. Baker III Institute of Rice University, Rutgers University, Stanford Institute for Economic Policy Research, Villanova University, UCLA, University of Florida, University of

Kentucky, University of Maryland, the University of Michigan, University of Pennsylvania, University of Wisconsin, USC, and Wesleyan University.

Referee for American Economic Review, International Journal of Healthcare Finance and Economics, International Tax and Public Finance, ITAX, Health Affairs, Journal of Human Resources, Journal of Health Economics, Journal of Political Economy, Journal of Public Economics, National Science Foundation, National Tax Journal, Public Finance Review, Review of Economics and Statistics.

Chair, National Tax Association Spring Symposium, May 1995.

Member of program committee, National Tax Association, 1997 Annual Conference; 1998, 2001, and 2003 Spring Symposia.

Member of the program committee for Association of Public Policy and Management, 1998 Fall Research Conference.

Member of the American Economic Association, National Tax Association, Association of Public Policy and Management

Courses Taught

Catastrophic Budget Failure, Econometrics, Federal Budget Policy, Labor Economics, Mathematical Economics, Microeconomic Theory, Principles of Macroeconomics, Public Finance, Quantitative Analysis, Social Welfare Policy, Tax Policy and Politics.

Honors

Davie-Davis Award for Public Service, National Tax Association, 2016.
Exceptional Service Award, U.S. Department of the Treasury, 2000.
Secretary's Award, U.S. Department of the Treasury, 2000.
Congressional Budget Office Director's Award, 1992.
Jeanne Mattersdorf Fund Award (National Tax Association), 1981.
Distinguished Service Award (American Cancer Society), 1980.

Volunteer Activity

Advisory board member, Our Voices Together, 2005-2008.
Organizer and rider, Ride4Haiti, Summer 2005 (raised $108,000 for Partners In Health, a NGO operating in Haiti and elsewhere).
Member of the *a capella* singing group, Polyhymnia, 2006-2009, 2013-present
Member of Syracuse Oratorio Society, 2010-2013, 2018; New Dominion Chorale, 1988-2006; Arlington Metropolitan Chorus, 1985-1988; Androscoggin Chorale, 1983-1985.