

**DON FULLERTON**  
Curriculum Vitae, July 2018

Department of Finance, University of Illinois  
and Institute of Government and Public Affairs (IGPA)  
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U.S. Citizen; born Stuttgart,  
Germany, May 25, 1953

## EDUCATION

Ph.D., 1978, Economics, University of California, Berkeley. Thesis: "A General Equilibrium Taxation Model with Applications and Dynamic Extensions"  
M.A., 1976, Economics, University of California, Berkeley  
B.A., 1974, Economics, with Distinction in All Subjects, Cornell University

## EMPLOYMENT

Gutgsell Professor, Department of Finance, and Institute of Government and Public Affairs (IGPA), University of Illinois, 2008 – present (Visiting Professor, 2007 – 2008)  
Associate Director, Institute of Government and Public Affairs (IGPA) 2013 – 2016  
Addison Baker Duncan Centennial Professor of Economics, Department of Economics, University of Texas at Austin, 1994 – 2008  
Professor of Economics and Public Policy, Heinz School of Public Policy and Management, Carnegie Mellon University, 1993 – 1994 (Visiting Professor, 1991 – 1993)  
Professor of Economics, University of Virginia, 1988 – 1994 (Associate Prof., 1984 – 1988)  
Olin Senior Fellow, National Bureau of Economic Research, 1988 – 1989  
Deputy Assistant Secretary (Tax Analysis), U.S. Treasury Department, 1985 – 1987  
John Stauffer National Fellow in Public Policy, Hoover Institution, Stanford U., 1983 – 1984  
Assistant Professor of Economics and Public Affairs, Princeton University, 1978 – 1984

## OTHER PROFESSIONAL ACTIVITIES

Editor, *Journal of the Association of Environmental and Resource Economists*, 2017 – present  
(Co-Editor, three years 2014 – 2016, and Chief Transition Editor, one year, 2013 – 2014)  
Member, U.S.EPA Science Advisory Board's Economy-Wide Modelling Panel, 2015 – 2017.  
[https://yosemite.epa.gov/sab/sabproduct.nsf/4B3BAF6C9EA6F503852581AA0057D565/\\$File/EPA-SAB-17-012.pdf](https://yosemite.epa.gov/sab/sabproduct.nsf/4B3BAF6C9EA6F503852581AA0057D565/$File/EPA-SAB-17-012.pdf)  
Nannerl O. Keohane Distinguished Visiting Professor, Duke University (Durham NC) and University of North Carolina (Chapel Hill, NC), Spring 2015  
Vice President, Association of Environmental and Resource Economists (AERE), 2012 – 2014  
Visiting Fellow, Bren School of the Environment, U.C. Santa Barbara, CA, Winter Quarter 2013  
Lead Author, 5<sup>th</sup> Assessment Report, Working Group III of the United Nations Intergovernmental Panel on Climate Change (IPCC), 2011 – 2014 <http://www.ipcc.ch/report/ar5/wg3/>  
Director, NBER Program on Environmental and Energy Economics, ten years 2007 – 2016  
(Director, NBER Working Group on Environmental Economics, 2001 – 2007)  
Research Associate, National Bureau of Economic Research (NBER), 1983 – present  
(Faculty Research Fellow, 1979 – 1983)  
Author, dozens of blogs, CBPP, at: <http://businesspublicpolicy.com/>, 2009 – 2012  
Member, American Economic Association (AEA) Committee on the Status of Minority Groups in the Economics Profession, 2011 – 2014  
Member, Program Committee for the AEA meetings, January 2005, and January 2013  
Co-Chair, Organizing Committee, AERE Summer Conference, 2012  
Chair, AERE Workshop Committee, 2004

Managing Editor, *B.E. Journal of Economic Analysis & Policy*, 2001 – 2012  
Chair, Admissions Committee for PhD program in Economics, U. Texas, 2001 – 2004  
Member, Science Advisory Board, Council on Clean Air Compliance Analysis, USEPA, 1998 – 2002  
Board of Editors, *American Economic Review*, 1995 – 2001  
Director, American Economic Association Summer Minority Program, 1995 – 2000  
Associate Editor, *Journal of Environmental Economics and Management*, two years 1997 – 1998  
Editorial Advisory Board, *National Tax Journal*, 1984 – 1998  
Nonresident Senior Fellow, Brookings Institution, 1987 – 1997  
Director, Thomas Jefferson Center for Political Economy, U. of Virginia, 1987 – 1991  
Visiting Scholar, American Enterprise Institute, 1984 – 1985

## **GRANTS AND RESEARCH CONTRACTS**

Grant, Sloan Foundation, PI with Tatyana Deryugina and William Pizer, “Energy Policy Tradeoffs between Economic Efficiency and Distributional Equity”, 2016 – 2018

Grant, National Science Foundation, as a “Senior Investigator” on a large DMUU award to the U. of Chicago for a “Center for Robust Decision Making on Climate and Energy Policy,” 2010 – 2014

Cooperative Agreement, U.S. EPA, “The Connection from Empirical Analysis to Welfare Evaluation”, for NBER's Environmental and Energy Economics Program, July 2010 – June 2014

Grant, Smith Richardson Foundation, PI with Catherine Wolfram, “The Design and Implementation of U.S. Climate Policy”, 2010 – 2012

Grant, National Science Foundation, “Indoor Environmental Science and Engineering – An Emerging Frontier,” IGERT Program, for U.T. Grad Student Fellowships, Co-PI, June 2006 – June 2008

Cooperative Agreement, U.S. EPA, “The Connection from Empirical Analysis to Welfare Evaluation”, for NBER's Working Group on Environmental Economics, July 2005 – June 2009

Research Contract, Economic and Social Research Institute of Japan, “The Distributional Effects of Climate Change Policy,” March 2004 – March 2006

Research Contract, Economic and Social Research Institute of Japan, “Second-Best Control of Vehicle Emissions in the U.S. and Japan,” March 2002 – March 2004

Grant, National Science Foundation, Number SBR-9811324, Co-Principal Investigator with G. Metcalf, “Alternative Environmental Policies in a Second Best World: General Equilibrium and Empirical Analysis,” September 1998 – August 2001

Grant, MacArthur Foundation, co-written with S. Collins on behalf of the American Economic Association, “The Economics Pipeline: A Proposal to Increase the Representation of Minorities in the Economics Profession,” April 1998 – March 2002

Research Contract, Public Policy Institute of California, Number ER97-008, “Public Finance Solutions to Vehicle Emissions Problems in California,” July 1997 – February 2000

Grant, National Science Foundation, Number SBR-9619670, Co-PI with S. Collins, “American Economic Association Summer Training and Scholarship Program,” joint Economics Program and Research Experiences for Undergraduates (REU), April 1997 – March 2000

Grant, U.S. EPA, Number R824740-01-0, “A Framework to Compare Policies for Source Reduction,” October 1995 – September 1997

Grant, National Science Foundation, Number SBR-9413334, “Garbage, Recycling, and Economic Incentives: An Extension,” August 1994 – July 1995

Research Contract, Brookings Institution and Resources for the Future, “The Economic Impacts of Superfund,” April 1992 – April 1993

- Grant, National Science Foundation, Number SES-9122785, “Garbage, Recycling, and Economic Incentives,” March 1992 – March 1994
- Grant, Bankard Fund for Political Economy, “Landfill Needs, Recycling, and the Price of Trash Collection,” July 1991 – June 1992
- Grant, Bankard Fund for Political Economy, “The Effects of Tax Policy in a Lifetime Context,” July 1990 – June 1991
- Research Contract, Brookings Institution, “The Distribution of Tax Burdens over Different Lifetime Profiles,” July 1987 – June 1989
- Grant, Department of Housing and Urban Development, Number H-5798RG, with J. Berkovec, “A General Equilibrium Analysis of Housing Consumption and Investment,” July 1987 – Dec. 1987
- Research Contract, American Enterprise Institute, “The Impact of Major Tax Reform Proposals,” January 1985 – March 1985
- Research Contract, National Science Foundation, Number 83-GB-0007, “Differential Effects of the Accelerated Cost Recovery System on Investment: A Survey, with Implications for Understanding Effects on High Technology Investment,” July 1983 – Sept. 1983
- Grant, National Science Foundation, SES-8025404, “Parameterization, Inflation, and Endogenous Corporate Financial Behavior in a General Equilibrium Taxation Model,” 1981 – 1983
- Research Contract, U.S. Treasury Department, with J. Shoven and J. Whalley, “Extensions of the General Equilibrium Tax Evaluation Program,” September 1978 – August 1980
- Research Contract, U.S. Treasury, with J. Shoven and J. Whalley, “General Equilibrium Impacts of Replacing the U.S. Income Tax with a Progressive Consumption Tax,” June 1978 – Aug. 1978

## **HONORS AND AWARDS**

- AERE Fellow, Award of the Association of Environmental and Resource Economists, 2014
- List of Teachers Ranked as Excellent by their Students, UIUC: 2008, 2009, 2010, 2011, 2013, 2016
- College of ACES Team Award for Excellence, University of Illinois, 2011
- Faculty Research Assignment, University of Texas at Austin, 1998 – 1999 and 2003 – 2004
- Sesquicentennial Associate, Center for Advanced Studies, U. of Virginia, 1991 – 1992
- Distinguished Professor Award, for outstanding teaching, given by the Undergraduate Economics Club, University of Virginia, 1988
- Meritorious Service Award, U.S. Treasury Department, 1987
- First Prize, Outstanding Doctoral Dissertation Award, National Tax Association, 1979
- Phi Beta Kappa, Cornell University, 1974

## **TESTIMONY AND PRESENTATIONS TO POLICYMAKERS**

- Met with the Prime Minister of The Netherlands, Mark Rutte, for 45 minutes, about waste policy and “The Circular Economy”, at The Hague in the PM’s office, June 20, 2018.
- Annual “CBP Lecture” for the Central Planning Bureau of the Netherlands, at The Hague, to an audience of 175 policymakers and policy analysts, on “The Circular Economy”, June 20, 2018.
- Annual Forum, on “Climate Policy” for 300 policymakers of the World Bank’s Macroeconomics and Fiscal Management (MFM) Global Practice, Washington DC, March 29, 2017.
- Legislators’ Conference, presentation on “Climate Policy”, to all new members of the Illinois State General Assembly and Senate, November, 2016.
- U.S.EPA Science Advisory Board’s Economy-Wide Modelling Panel, Washington, DC, presentations in 2015, 2016, and 2017.
- Legislators’ Conference, presentation on “Tax Reform”, to all new members of the Illinois State General Assembly and Senate, November 2014.

Legislators' Conference, presentation on "Energy Policy", to all new members of the Illinois State General Assembly and Senate, November 2012.

European Union's 27 Finance Ministers, on a "Carbon Tax", Gothenberg Sweden, October 2009; and Keynote Speaker at E.U. conference of 500 policy analysts in Brussels, November 2009.

House Committee on Ways and Means (State of Texas), on a proposal to tax NO<sub>x</sub> emissions of electric utilities, April 20, 2005.

Joint Select Committee on Public School Finance (State of Texas), on the gross receipts tax and income tax, December 4, 2003.

House Committee on Merchant Marine and Fisheries, on the Gasoline Excise Tax Revenues Attributable to Recreational Motorboats, as Dep. Asst. Secretary of the Treasury, June 17, 1986.

Senate Finance Committee, on the President's tax reform proposals, June 20, 1985.

House Banking Committee, Subcom on Econ Stabilization, on international taxes, June 11, 1985.

House Banking Committee, Subcommittee on Economic Stabilization, corporate taxes, March 1985.

Senate Finance Committee, on the taxation of banks, March 11, 1983.

Senate Budget Committee, on the corporate income tax, Feb. 16, 1983; in *Tax Notes*, March 1983.

## BOOKS AND MONOGRAPHS

*The Use of Economy-Wide Models in Evaluating the Social Costs, Benefits, and Economic Impacts of Air Regulations*, by Peter Wilcoxon, Don Fullerton, and others, a report for the U.S.EPA SAB. [https://yosemite.epa.gov/sab/sabproduct.nsf/4B3BAF6C9EA6F503852581AA0057D565/\\$File/EPA-SAB-17-012.pdf](https://yosemite.epa.gov/sab/sabproduct.nsf/4B3BAF6C9EA6F503852581AA0057D565/$File/EPA-SAB-17-012.pdf)

*Illinois Budget Policy Toolbox*, editor, Urbana, IL: Institute of Government and Public Affairs, University of Illinois (2014). <https://igpa.uillinois.edu/page/budget-toolbox>

*Distributional Aspects of Energy and Climate Policies*, edited with Mark A. Cohen and Robert H. Topel, Edward Elgar Publishers, Cheltenham, UK (2013).

*The Design and Implementation of U.S. Climate Policy*, edited with Catherine Wolfram, Chicago: University of Chicago Press for NBER (2012). <http://papers.nber.org/books/full10-1>

*The Distributional Effects of Environmental and Energy Policy*, editor, Aldershot, UK: Ashgate Publishers (2009).

*The Economics of Pollution Havens*, editor, Cheltenham, UK: Edward Elgar Publishers (2006).

*Income Redistribution from Social Security*, with B. Mast, Washington DC: The American Enterprise Institute Press (2005).

*Public Finance Solutions to Vehicle Emissions Problems in California*, with S. West, Berkeley, CA: The B.E. Press (2003).

*The Distribution of Tax Burdens*, edited with G. E. Metcalf, Cheltenham, UK: Edward Elgar (2003).

*The Economics of Household Garbage and Recycling Behavior*, edited with T. C. Kinnaman, Cheltenham, UK: Edward Elgar Publishers (2002).

*Footing the Bill for Superfund Cleanups: Who Pays and How?*, with K. N. Probst, R. E. Litan, and P. R. Portney, Washington, DC: Brookings Institution and Resources for the Future (1995).

*Who Bears the Lifetime Tax Burden?*, with D. L. Rogers, Washington, DC: Brookings (1993).

*Compendium of Tax Research 1987*, edited with Thomas Neubig, Washington, DC: U.S. Treasury Department (1987).

*A General Equilibrium Model for Tax Policy Evaluation*, with C. L. Ballard, J. B. Shoven, and J. Whalley, Chicago: The University of Chicago Press (1985).

*The Taxation of Income from Capital: A Comparative Study of the U.S., U.K., Sweden, and West Germany*, edited with M. A. King, Chicago: The University of Chicago Press (1984).

## RESEARCH PAPERS

### Working Papers

- “Who Bears the Economic Costs of Environmental Regulations?” with Erich Muehlegger, NBER Working Paper 23677 (2017), invited for the *Review of Environmental Economics and Policy*.
- “Costs of Energy Efficiency Mandates Can Reverse the Sign of Rebound”, with Chi L. Ta, working paper, for presentation at the NBER Summer Institute in July 2018.
- “What Drives Forest Leakage?”, with K. Baylis and P. Shah, working paper (2016).
- “The Lifecycle of the 47%,” with N.S. Rao, NBER working paper #22580 (August, 2016).
- “A Model of the Model: Unpacking CGE Results on Leakage from Climate Policy,” with K. Baylis and D.H. Karney, working paper (2016).

### 2016-2018

- “Vertical and Horizontal Redistributions from a Carbon Tax and Rebate,” with J.A. Cronin and S. Sexton, *Journal of the Association of Environmental and Resource Economists* (forthcoming).
- “Multiple Pollutants, Co-Benefits, and Suboptimal Environmental Policies,” with D. H. Karney, *Journal of Environmental Economics and Management* (Vol.87, No.1, January, 2018).
- “Potential State-Level Carbon Revenue under the Clean Power Plan,” with D.H. Karney, *Contemporary Economic Policy* (Vol.36, No.1, January, 2018).
- “Public Finance in a Nutshell: A Cobb Douglas Teaching Tool for General Equilibrium Tax Incidence and Excess Burden,” with C.L. Ta, *National Tax Journal*, March 2017.
- “Gas Taxes in Illinois: Efficiency and Distributional Effects,” with K. Nafari and J. Reif, *State Tax Notes*, June 2016.
- “Environmental and Energy Economics: Program Report,” with Catherine Wolfram, *NBER Reporter* Cambridge, MA: National Bureau of Economic Research (No.2, July, 2016).

### 2014-2015

- “A Model to Evaluate Vehicle Emission Incentive Policies in Japan,” with L. Gan and M. Hattori, *Environmental Economics and Policy Studies* (Vol.17, No.1, 2015).
- “Negative Leakage,” with K. Baylis and D.H. Karney, *Journal of the Association of Environmental and Resource Economists* (Vol. 1, No. 1&2, March/June, 2014).
- “Social, Economic, and Ethical Concepts and Methods”, with C. Kolstad, K. Urama *et al*, in *Climate Change Mitigation*, IPCC’s Fifth Assessment Report, WGIII (2014).
- “Permit Trading for Carbon Dioxide Emissions in Illinois”, with D.H. Karney, *State Tax Notes* (May 26, 2014).
- “Can a Unilateral Carbon Tax Reduce Emissions Elsewhere?”, with J. Elliott, *Resource and Energy Economics* (Vol.36, No.1, January, 2014).

### 2012-2013

- “Can Pollution Tax Rebates Protect Low-Wage Earners?”, with H. Monti, *Journal of Environmental Economics and Management* (Vol.66, No.3, November, 2013).
- “Vehicle Choices, Miles Driven, and Pollution Policies,” with Y. Feng and L. Gan, *Journal of Regulatory Economics* (Vol.44, No.1, August, 2013).

- “Leakage, Welfare, and Cost-Effectiveness of Carbon Policy”, with K. Baylis and D. H. Karney, *American Economic Review, Papers and Proceedings* (Vol.103, No.3, May, 2013).
- “Introduction”, in M.A. Cohen, D. Fullerton, and R.H. Topel, eds., *Distributional Aspects of Energy and Climate Policies*, Edward Elgar Publishers, Cheltenham, UK (2013).
- “Does the Indexing of Government Transfers Make Carbon Pricing Progressive?”, with G. Heutel and G. Metcalf, *American Journal of Agricultural Economics* (Vol.94, No.2, January, 2012).
- “Introduction and Summary”, with C.Wolfram, in D. Fullerton and C.Wolfram, eds., *The Design and Implementation of U.S. Climate Policy*, Chicago: University of Chicago Press for NBER (2012).

## 2010-2011

- “The Progressivity of Social Security,” with J. Coronado and T. Glass, *B.E. Journal of Economic Analysis & Policy* (Vol.11, No.1, *Advances*, Art.70, 2011).
- “Six Distributional Effects of Environmental Policy,” *Risk Analysis* (Vol.31, No.6, 2011).
- “Optimal Taxation of Externalities Interacting Through Markets: A Theoretical General Equilibrium Analysis,” with X. Ren and J. Braden, *Resource and Energy Economics* (Vol. 33, No.3, 2011).
- “Environmental and Energy Economics: Program Report”, *NBER Reporter*, No.4, Cambridge, MA: National Bureau of Economic Research (2010).
- “Analytical General Equilibrium Effects of Energy Policy on Output and Factor Prices,” with G. Heutel, *B.E. Journal of Economic Analysis & Policy* (Vol.10, No.2, *Symposium*, Art.15, 2010). Reprinted in M.A. Cohen, D. Fullerton, and R.H. Topel, eds., *Distributional Aspects of Energy and Climate Policies*, Edward Elgar Publishers, Cheltenham, UK (2013).
- “Combinations of Instruments to Achieve Low-Carbon Vehicle-Miles,” with D. Karney, *Stimulating Low-Carbon Vehicle Technologies*, edited by OECD, Paris: OECD Publishers (2010).
- “Comment on ‘CIM-EARTH: Framework and Case Study’,” *B.E. Journal of Economic Analysis & Policy* (Vol.10, No.2, *Symposium*, Art.12, 2010). Reprinted in M.A. Cohen, D. Fullerton, and R.H. Topel, eds., *Distributional Aspects of Energy and Climate Policies*, Edward Elgar Publishers, Cheltenham, UK (2013).
- “Environmental Taxes,” with A. Leicester and S. Smith, in *Dimensions of Tax Design*, edited by Institute for Fiscal Studies (IFS), Oxford: Oxford University Press (2010).
- “Tax and Subsidy Combinations for the Control of Car Pollution,” with S. West, *B.E. Journal of Economic Analysis & Policy* (Vol.10, No.1, *Advances*, Art.8, 2010).
- “The General Equilibrium Incidence of Environmental Mandates,” with G. Heutel, *American Economic Journal: Economic Policy* (Vol. 2, No.3, August, 2010).

## Distributional Effects of Environmental and Energy Policy

- “Introduction,” in D. Fullerton, ed., *The Distributional Effects of Environmental and Energy Policy*, Aldershot, UK: Ashgate Publishers (2009).
- “The Allocation of Permits in U.S. Climate Change Legislation”, with D. Karney, *Economists’ Voice* (November, 2009).
- “Who Bears the Burden of a Tax on Carbon Emissions in Japan?,” with G. Heutel, *Environmental Economics and Policy Studies* (Vol.8, No.4, 2007).
- “The General Equilibrium Incidence of Environmental Taxes,” with G. Heutel, *Journal of Public Economics* (April, 2007). Reprinted in D. Fullerton, ed., *The Distributional Effects of Environmental and Energy Policy*, Ashgate Publishers (2009).
- “A Framework to Compare Environmental Policies,” *Southern Economic Journal* (Oct., 2001). Reprinted in D. Fullerton, ed., *The Distributional Effects of Environmental and Energy Policy*, Ashgate (2009). Reprinted in K. Segerson, ed., *The Economics of Pollution Control*, Edward Elgar Publishing (2011).

### **Environmental Policy in the Energy Sector**

- “Environmental Investment and Policy with Distortionary Taxes and Endogenous Growth,” with S.R. Kim, *Journal of Environmental Economics and Management* (September 2008).
- “Cap and Trade Policies in the Presence of Monopoly and Distortionary Taxation” with G. Metcalf, *Resource and Energy Economics* (November, 2002).
- “A Tax on Output of the Polluting Industry is Not a Tax on Pollution: The Importance of Hitting the Target,” with I. Hong and G. Metcalf, in C. Carraro and G. Metcalf, eds., *Distributional and Behavioral Effects of Environmental Policy*, Chicago: The University of Chicago Press (2001).
- “Environmental Controls, Scarcity Rents, and Pre-Existing Distortions,” with G. Metcalf, *Journal of Public Economics* (May, 2001). Reprinted in L.H. Goulder, ed., *Environmental Policy Making in Economies with Prior Tax Distortions*, Edward Elgar Publishing, Cheltenham, UK (2002).
- “Environmental Taxes and the Double-Dividend Hypothesis: Did You Really Expect Something for Nothing?,” with G. Metcalf, *Chicago-Kent Law Review* (Vol.73, No.1, 1998).
- “Sulfur Dioxide Compliance of a Regulated Utility,” with S. McDermott and J. Caulkins, *Journal of Environmental Economics and Management* (September, 1997).

### **Environmental Policy in the Transportation Sector**

- “Cost-Effective Policies to Reduce Vehicle Emissions,” with L. Gan, *American Economic Review, Papers and Proceedings* (May, 2005).
- “Can Taxes on Cars and on Gasoline Mimic an Unavailable Tax on Emissions?,” with S. West, *Journal of Environmental Economics and Management* (January, 2002). Reprinted in W. Harrington and V. McConnell, eds., *Controlling Automobile Air Pollution*, Ashgate Publishers (2007).

### **Environmental Policy via Deposit-Refund Systems**

- “The Two-Part Instrument in a Second-Best World,” with A. Wolverton, *Journal of Public Economics* (September, 2005).
- “Suggested Subsidies are Sub-optimal Unless Combined with an Output Tax,” with R. Mohr, *Contributions to Economic Analysis and Policy* (Vol.2, No.1, Art.1, 2003).
- “Two Generalizations of a Deposit-Refund System,” with A. Wolverton, *American Economic Review, Papers and Proceedings* (May, 2000).
- “The Case for a Two-Part Instrument: Presumptive Tax and Environmental Subsidy,” with A. Wolverton, in A. Panagariya, P. Portney and R. Schwab, eds., *Environmental and Public Economics: Essays in Honor of Wallace E. Oates*, Cheltenham, UK: Edward Elgar (1999).
- “Policies for Green Design,” with W. Wu, *Journal of Environmental Economics and Management* (September, 1998).

### **Garbage and Recycling Behavior**

- “An Excise Tax on Municipal Solid Waste?,” in S. Cnossen, ed., *Theory and Practice of Excise Taxation*, Oxford: Oxford University Press (2005).
- “Economic Analysis of Solid Waste Management Policies,” with A. Raub, in N. Braathen, ed., *Addressing the Economics of Waste*, Paris: OECD (2004).
- “The Economics of Residential Solid Waste Management,” with T. Kinnaman, in H. Folmer and T. Tietenberg, eds., *The International Yearbook of Environmental and Resource Economics 2000/2001*, Cheltenham, UK: Edward Elgar (2000).

“Garbage and Recycling with Endogenous Local Policy,” with T. Kinnaman, *Journal of Urban Economics* (November, 2000).

“Household Responses to Pricing Garbage by the Bag,” with T. Kinnaman, *American Economic Review* (September, 1996). Reprinted in Richard Brooks, Nathaniel O. Keohane and Douglas A. Kysar, eds., *Economics of Environmental Law*, Cheltenham, UK: Edward Elgar Publishing (2009).

“How a Fee Per-Unit Garbage Affects Aggregate Recycling in a Model with Heterogeneous Households,” with T. Kinnaman, in A. L. Bovenberg and S. Cnossen, *Public Economics and the Environment in an Imperfect World*, Dordrecht, The Netherlands: Kluwer (1995).

“Garbage, Recycling, and Illicit Burning or Dumping,” with T. Kinnaman, *Journal of Environmental Economics and Management* (July, 1995). Reprinted in C. S. Russell, ed., *The Economics of Environmental Monitoring and Enforcement*, Aldershot, UK: Ashgate (2002).

### **Other Environmental Issues**

“The Irrelevance of the Double Dividend”, with J. Gravelle, *Proceedings of the National Tax Association*, November 1998 meetings (1999).

“How Economists See the Environment”, with R. Stavins, *Nature* (October 1, 1998). Reprinted in R. Stavins, ed., *Economics of the Environment*, New York: Norton (Fourth Edition 2000, Fifth Edition 2005).

“Environmental Levies and Distortionary Taxation: Comment,” *American Economic Review* (March, 1997). Reprinted in L.H. Goulder, ed., *Environmental Policy Making in Economies with Prior Tax Distortions*, Edward Elgar Publishing. Cheltenham, UK (2002).

“Why Have Separate Environmental Taxes?” *Tax Policy and the Economy* 10 (1996).

“Should Environmental Costs be Paid by the Polluter or the Beneficiary? The Case of CERCLA and Superfund,” with S. Tsang, *Public Economics Review* (June, 1996).

“Cost Effectiveness,” and “Free Rider,” two entries in R. A. Eblen and W. R. Eblen, eds., *The Encyclopedia of the Environment*, Boston: Houghton Mifflin (1994).

### **Social Security**

“Is Social Security Part of the Social Safety Net?”, with J. R. Brown and J. L. Coronado, *Tax Policy and the Economy* 23 (2009).

“The Many Definitions of Social Security Privatization,” with M. Geruso, *Economists’ Voice* (March, 2006). Reprinted in A. Edlin, J.B. DeLong and J. Stiglitz, eds., *The Economists’ Voice*, Columbia U. Press (2008).

“Long-Run Effects of Social Security Reform Proposals on Lifetime Progressivity,” with J. Coronado and T. Glass, in M. Feldstein and J. Liebman, eds., *The Distributional Aspects of Social Security and Social Security Reform*, Chicago: The University of Chicago Press (2002).

“Distributional Impacts of Proposed Changes to the Social Security System,” with J. Coronado and T. Glass, *Tax Policy and the Economy* 13 (1999).

### **Taxation: Analysis of Incidence**

“Introduction,” with G. Metcalf, in D. Fullerton and G. Metcalf, eds., *The Distribution of Tax Burdens*, Cheltenham, UK: Edward Elgar (2003).

“Tax Incidence,” with G. Metcalf, in A. Auerbach and M. Feldstein, eds., *Handbook of Public Economics*, Vol. 4, Amsterdam: Elsevier (2002).

“Neglected Effects on the Uses Side: Even a Uniform Tax Would Change Relative Goods Prices,” with D. L. Rogers, *American Economic Review, Papers and Proceedings* (May, 1997).

“Lifetime Effects of Fundamental Tax Reform,” with D. Rogers, in H. Aaron and W. Gale, eds., *Economic Effects of Fundamental Tax Reform*, Washington DC: Brookings Institution (1996).



“Distributional Effects on a Lifetime Basis,” with D. Rogers, in D. Bradford, ed., *Distributional Analysis of Tax Policy*, Washington, DC: American Enterprise Institute Press (1995).

“Lifetime vs. Annual Perspectives on Tax Incidence,” with D. L. Rogers, *National Tax Journal* (September, 1991). Reprinted in V. Tanzi and H. Zee, eds., *Recent Developments in Public Finance*, Cheltenham, UK: Edward Elgar Publishing (2011).

“Estimating the Distribution of Tax Burdens: A Comparison of Different Approaches,” with S. Devarajan and R. A. Musgrave, *Journal of Public Economics* (April, 1980).

### **Taxation: Deadweight Loss**

“A Simulation-Based Welfare Loss Calculation for Labor Taxes with Piecewise-Linear Budgets,” with L. Gan, *Journal of Public Economics* (September 2004).

“Tax Evasion and the Allocation of Capital,” with M. Karayannis, *Journal of Public Economics* (October, 1994).

“Distortionary Taxes and the Provision of Public Goods,” with C. L. Ballard, *Journal of Economic Perspectives* (Summer, 1992). Reprinted in J. Creedy, ed., *Economic Welfare: Concepts and Measurement*, Cheltenham, UK: Edward Elgar (1999).

“Reconciling Recent Estimates of the Marginal Welfare Cost of Taxation,” *American Economic Review* (March, 1991). Reprinted in J. Creedy, ed., *Economic Welfare: Concepts and Measurement* (1999).

“The Marginal Excess Burden of Different Capital Tax Instruments,” with Y. Henderson, *Review of Economics and Statistics* (August, 1989).

“Uncertainty, Welfare Cost, and the 'Adaptability' of U.S. Corporate Taxes,” with A. Lyon and R. Rosen, *Scandinavian Journal of Economics* (August, 1984). Reprinted in F. R. Forsund and S. Honkapohja, eds., *Limits and Problems of Taxation*, London: The MacMillan Press Ltd (1985).

“Disparities in the Taxation of Income from Capital,” *Proceedings of the National Tax Association*, October 1982 meetings (1983).

### **Taxation: Effects on Housing, Charitable Giving, Savings, and Revenue**

“Laffer Curve”, in S. Durlauf and L. Blume, eds., *The New Palgrave Dictionary of Economics*, Second Edition, London: Palgrave Macmillan Ltd. (2008).

“A General Equilibrium Model of Housing, Taxes, and Portfolio Choice,” with J. Berkovec, *Journal of Political Economy* (April, 1992).

“Housing Finance,” in P. Newman, M. Milgate, and J. Eatwell, eds., *The New Palgrave Dictionary of Money and Finance*, London: Macmillan Press (1992).

“Tax Policy toward Art Museums,” in M. Feldstein, ed., *The Economics of Art Museums*, Chicago: The University of Chicago Press (1991).

“On Justifications for Public Support of the Arts,” *Journal of Cultural Economics* (Dec., 1991). Reprinted in Ruth Towse, ed., *Cultural Economics: The Arts, the Heritage, and the Media Industries Vol. 2*, Cheltenham, UK: Edward Elgar (1997).

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