

JAMES MICHAEL POTERBA
Department of Economics, E52-444
Massachusetts Institute of Technology
77 Massachusetts Avenue
Cambridge, MA 02139
poterba@mit.edu

Personal Information:

Born 1958, Married to Nancy Lin Rose, Children Margaret, Matthew and Timothy

Education:

D.Phil. (Economics) Oxford, June 1983
M.Phil. (Economics) Oxford, June 1982
A.B. (Economics, Summa Cum Laude) Harvard College, June 1980

Employment:

2008-: President and Chief Executive Officer, National Bureau of Economic Research
2006-8: Department Head, MIT Economics Department
2006-: Trustee, College Retirement Equity Fund (CREF) and TIAA-CREF Mutual Funds
(Chair, Corporate Governance & Social Responsibility Committee, 2007-17)
1996-: Mitsui Professor of Economics, MIT
1994-2006: Associate Department Head, MIT Economics Department (except 2000-2001)
1991-2008: Director, NBER Public Economics Research Program
1989-91: Associate Director, NBER Taxation Research Program
1988: CRSP Visiting Professor of Finance, University of Chicago GSB
1988-96: Professor of Economics, MIT
1986-8: Associate Professor of Economics, MIT
1983-6: Assistant Professor of Economics, MIT
1982-3: Junior Research Fellow, Nuffield College, Oxford
1982: Instructor in Economics, MIT

Editorial Positions:

Editorial Advisory Board, National Tax Journal (2007-)
Advisory Editor, Journal of Public Economics (2007-)
Advisory Board, Retirement Income Review (2002-)
Advisory Board, Journal of Wealth Management (1998-2016)
Editor, Journal of Public Economics (1998 -2006)
Advisory Board, Journal of Investment Consulting (1998-2005)
Associate Editor: Regional Science & Urban Economics (1997-2004)
Associate Editor, Review of Economics & Statistics (1993-2002)
Co-Editor: Journal of Public Economics (1995 - 1997)
Co-Editor: RAND Journal of Economics (1986 - 1995)
Associate Editor, Journal of Finance (1988 - 2000)

Fellowships & Other Honors:

2022: Distinguished Fellow, American Economic Association
 2021: Fellow, American Finance Association
 2019: Honorary Doctor of Laws, University of Notre Dame
 2019: Frank E. Perkins Award for Excellence in Graduate Advising at MIT
 2017: Corresponding Fellow, British Academy
 2015: Member, National Academy of Sciences
 2014: Daniel Holland Award, National Tax Association
 2012: Retirement Income Industry Ass'n: Achievement in Applied Retirement Research Award
 2008: Distinguished Fellow, House of Finance, Goethe University (Frankfurt)
 2007-: International Research Fellow, Center for Business Taxation, Oxford University
 2006: International Research Fellow, Institute for Fiscal Studies (London)
 2005: EFACT Honorary Award, Tilburg University
 2004-6: TIAA-CREF Institute Fellow
 2003: CES Distinguished Fellow, University of Munich
 2003: Honorable Mention, Culp-Wright Book Award, American Risk and Insurance Ass'n
 2002: American Council on Capital Formation, Distinguished Scholar
 2000-1: George and Karen McCown Distinguished Visiting Fellow, Hoover Institution
 2000: Duncan Black Prize, Public Choice Society
 1999: National Academy of Sciences Award for Scientific Reviewing
 1996-: Fellow, American Academy of Arts and Sciences
 1996, 2004: Certificate of Excellence, Paul Samuelson Prize, TIAA-CREF
 1993-4: Fellow, Center for Advanced Study in Behavioral Sciences
 1992-: Fellow, National Academy of Social Insurance
 1992-3: Senior Fellow, Institute for Policy Reform
 1990, 1993,
 1995, 2002: MIT Graduate Economics Association Teacher of the Year
 1988-: Fellow, Econometric Society
 1988: Alfred P. Sloan Fellowship
 1986: James L. Barr Award
 1986: Batterymarch Financial Fellowship
 1985-: Research Associate, NBER
 1982-5: Faculty Research Fellow, NBER
 1982: George Webb Medley M.Phil. Thesis Prize
 1980-3: Marshall Scholarship
 1980: John Williams Prize, Harvard College
 1979: Phi Beta Kappa

Invited Lectures:

2020: Haslam Distinguished Lecture, University of Tennessee - Knoxville
 2018: Richard Suzman Memorial Lecture, RAND Corporation
 2018: Morishima Lecture, STICERD, London School of Economics
 2017: Bradley Lecture, University of Wisconsin - Milwaukee
 2017: Karl Borch Lecture, Norwegian School of Economics
 2016: Cornelson Distinguished Lecture, Davidson College
 2014: Richard T. Ely Lecture, American Economic Association
 2012: Donald Gilbert Lecture, University of Rochester
 2012: W. A. Mackintosh Lecture, Queens University

2012: Clarendon Lectures, Oxford University
 2010: Harris Lecture, Clemson University
 2009: Geary Lecture, Economic and Social Research Institute (Dublin)
 2008: Plenary Lecture, Society of Economic Dynamics
 2007: Plenary Lecture, North American Summer Econometric Society Meetings
 2006: AEA/AFA Joint Luncheon Speaker
 2005: Elder Law Journal Lecture, University of Illinois
 2003: Hahn Lecture, Royal Economic Society
 2003: Marsh & McLennan Lecture, Furman University
 2003: Munich Lectures, CESifo, Munich
 2002: Watson-Wyatt Lecture, City University of London
 2001: David Kinley Lecture, University of Illinois
 2000: Institute for Fiscal Studies Lecture, London
 2000: Review of Economics and Statistics Lecture, Harvard University
 1996: Woytinsky Lecture, University of Michigan

Other Professional Activities:

2020-: Advisory Group, National Science Foundation Social Experts Action Committee
 2015-8: NAS Section 54 Liaison to National Research Council
 2014-: Faculty Affiliate, Sloan Finance Group, Alfred P. Sloan School of Management (MIT)
 2013-9: Headmaster's Council, Roxbury Latin School
 2012: President, Eastern Economic Association (President-Elect 2011, Vice-President, 2010)
 2012-14: Massachusetts Governor's Council of Economic Advisers
 2011: Program Committee, National Tax Association
 2010-12: Member, National Research Council Panel on Macroeconomic Implications of Population Aging
 2009-: Trustee, Alfred P. Sloan Foundation
 2009: President, National Tax Association (First [Second] Vice-President 2008 [2007])
 2009: Vice President, American Economic Association
 2007-9: Member, Retirement Security Task Force, Investment Company Institute
 2007: Program Committee, American Economic Association
 2006-8: Chair, Honors and Awards Committee, American Economics Association
 2006-7: Member, MIT Advisory Committee on Shareholder Responsibility
 2006-: Economics Advisory Panel, Congressional Budget Office
 2005-20: Advisory Board, Stanford Institute for Economic Policy Research
 2005: Panel Member, President's Advisory Panel on Federal Tax Reform
 2005: Selection Committee, TIAA-CREF Samuelson Award Selection Committee
 2004-8: Member, Honors and Awards Committee, American Economics Association
 2004-5: Chairman, Curriculum Advisory Panel, Investment Management Consultants Assn.
 2004,2010: Nominating Committee, American Economics Association
 2004: Economics Visiting Committee, University of California – Berkeley
 2004: Program Committee, American Finance Association
 2003: New York Stock Exchange Options Voting Committee
 2003-5: Chair, American Academy of Arts and Sciences, Class III:2 Membership Committee
 2003-5: Academic Advisory Panel, Federal Reserve Bank of New York
 2003: Audit Committee, American Economic Association
 2001-3: Executive Committee, American Economics Association
 2001,2004: Program Committee, American Economic Association
 2000-2010: Director, Jeffrey Company and Jeflion Company

2000-1: AIMR After-Tax Reporting Subcommittee
 1999-2005: Member, MIT 401(k) Plan Oversight Committee
 1997-2001: Trustee, MIT Retirement Plan for Staff Members
 1997: Committee on Nominating Procedures, American Economic Association
 1997-8: American Academy of Arts and Sciences, Class III:2 Nominating Committee
 1996,2000: National Science Foundation, Economics Program Committee of Visitors
 1996-2001: AIMR, Committee on Education & Research
 1995-7: National Institute of Health, Social Science Study Section Member
 1995: Academic Review Panel, Princeton University
 1995-2004: Economics Advisory Panel, Congressional Budget Office
 1994: National Academy of Social Insurance, Chair, Research Committee
 1994-8: National Research Council: Member, Science, Technology, & Economic Policy Board
 1994, 2003: Program Committee, International Institute of Public Finance
 1994-5: Nominating Committee, American Economic Association
 1993-4: Program Committee, American Economic Association
 1993-5: Director, American Finance Association
 1993-: Research Advisory Board, American Council on Capital Formation
 1993: Advisor to Massachusetts Special Commission on Business Tax Policy
 1993-2012: Program Board, MIT Center for Energy and Environmental Policy Research
 1992: Program Committee Chair, Econometric Society Winter Meeting
 1990-2: NSF Economics Review Panel
 1990: Nominating Committee, American Finance Association
 1988,1989,
 1994,1997: Program Committee, American Finance Association
 1988,1990: Program Committee, Econometric Society Winter Meeting

Publications in Journals:

1. "The Price of Popularity: The Political Business Cycle Reexamined," American Journal of Political Science 24 (1980), 696-714. (with D. Golden).
2. "Multiple Shooting in Rational Expectations Models," Econometrica 50 (1982), 1329-1333. (with D. Lipton, J. Sachs, and L. Summers).
3. "The Effective Tax Rate and the Pretax Rate of Return," Journal of Public Economics 21 (1983), 129-157. (with M. Feldstein and L. Dicks-Mireaux).
4. "Dividend Taxes, Corporate Investment, and 'Q'," Journal of Public Economics 22 (1983), 135-167. (with L. Summers).
5. "Response Variation in the CPS: Caveats for Unemployment Analysts," Monthly Labor Review, March 1984,37-43. (with L. Summers)
6. "Unemployment Insurance and Reservation Wages," Journal of Public Economics 23 (1984), 141-169. (with M. Feldstein).
7. "Tax Subsidies to Owner-Occupied Housing: An Asset Market Approach," Quarterly Journal of Economics 99 (1984), 729-745. (reprinted in Elgar Reference Series, The Economics of Housing, Volume 2, 1997).

8. "New Evidence that Taxes Affect the Valuation of Dividends," Journal of Finance 39 (1984), 1397-1415. (with L. Summers)
9. "The Market Value of Cash Dividends: The Citizens Utilities Case Reconsidered," Journal of Financial Economics 15 (1986), 395-405.
10. "A Tax Based Test of Nominal Rigidities," American Economic Review 76 (September 1986), 659-675. (with J. Rotemberg and L. Summers).
11. "Reporting Errors and Labor Market Dynamics," Econometrica 54 (November 1986), 1319-1338. (with L. Summers).
12. "The Persistence of Volatility and Stock Market Fluctuations," American Economic Review 76 (December 1986), 1142-1151. (with L. Summers).
13. "Tax Evasion and Capital Gains Taxation," American Economic Review 77 (May 1987), 234-239.
14. "Household Behavior and the Tax Reform Act of 1986," Journal of Economic Perspectives 1 (Summer 1987), 101-119. (with J. Hausman)
15. "Finite Lifetimes and the Effects of Budget Deficits on National Savings," Journal of Monetary Economics 20 (September 1987), 369-392. (with L. Summers)
16. "How Burdensome are Capital Gains Taxes? Evidence from the United States," Journal of Public Economics 33 (July 1987), 157-172.
17. "Tax Policy and Corporate Saving," Brookings Papers on Economic Activity 1987:2, 454-504.
18. "Are Consumers Forward Looking? Evidence from Fiscal Experiments," American Economic Review 78 (May 1988), 413-418.
19. "Mean Reversion in Stock Prices: Evidence and Implications," Journal of Financial Economics 22 (October 1988), 27-60 (with L. Summers).
20. "A Manufacturing Perspective on National Economic Policy," Harvard Business Review 66 (November 1988), 76-80. (with R. Dornbusch and L. Summers)
21. "Lifetime Incidence and the Distributional Burden of Excise Taxes," American Economic Review 79 (May 1989), 325-330. (reprinted in A. Auerbach, ed., Public Finance: Worth Series in Outstanding Contributions (New York: Worth Publishers, 1999).
22. "What Moves Stock Prices?," Journal of Portfolio Management 15 (Spring 1989), 4-12. (with D. Cutler and L. Summers).
23. "Second Mortgages and Household Saving," Regional Science and Urban Economics 19(1989), 325-346. (with J. Manchester)
24. "Capital Gains Tax Policy Toward Entrepreneurship," National Tax Journal 42 (September 1989), 375-390.

25. "Tax Reform and the Market for Tax-Exempt Debt," Regional Science and Urban Economics 19 (1989), 537-562.
26. "Inflation, Taxation, and Optimizing Governments," Journal of Money, Credit, and Banking 22 (1990), 1-18. (with J. Rotemberg)
27. "Speculative Dynamics and the Role of Feedback Traders," American Economic Review 80 (May 1990), 68-72. (with D. Cutler and L. Summers)
28. "An Aging Society: Opportunity or Challenge?," Brookings Papers on Economic Activity 1990:1, 1-74. (with D. Cutler, L. Sheiner, and L. Summers).
29. "Japanese and U.S. Cross-Border Common Stock Investments," Journal of Japanese and International Economies 4 (1990), 476-493. (with K. French).
30. "Comparing the Cost of Capital in the United States and Japan: A Survey of Methods," Federal Reserve Bank of New York Quarterly Bulletin (Winter 1991), 20-32.
31. "Investor Diversification and International Equity Markets," American Economic Review 81 (May 1991), 222-226. (with K. French).
32. "Speculative Dynamics," Review of Economic Studies 58 (May 1991), 529-546. (with D. Cutler and L. Summers)
33. "Were Japanese Stock Prices Too High?," Journal of Financial Economics 29 (October 1991), 337-364. (with K. French)
34. "Which Households Own Municipal Bonds? Evidence from Tax Returns," National Tax Journal 44 (December 1991), 93-103. (with D. Feenberg)
35. "House Price Dynamics," Brookings Papers on Economic Activity 1991:2, 143-203.
36. "Demographics and House Prices: The Canadian Evidence," Regional Science and Urban Economics 21 (December 1991), 539-546. (with G. Engelhardt)
37. "Taxation and Housing: Old Questions, New Answers," American Economic Review 82 (May 1992), 237-242.
38. "Global Warming: A Public Finance Perspective," Journal of Economic Perspectives 7 (Fall 1993), 47-63.
39. "Targeted Retirement Saving and the Net Worth of Elderly Americans," American Economic Review 84 (May 1994), 180-185. (with S. Venti and D. Wise)
40. "A Skeptic's View of Global Budget Caps," Journal of Economic Perspectives 8 (Summer 1994), 67-73.
41. "Tax Incentives and the Demand for Health Insurance: Evidence from the Self-Employed," Quarterly Journal of Economics 109 (August 1994), 701-733. (with J. Gruber)

42. "State Responses to Fiscal Crises: The Effects of Budgetary Institutions and Politics," Journal of Political Economy 102 (August 1994), 799-821.
43. "Lawrence H. Summers: 1994 John Bates Clark Medalist," Journal of Economic Perspectives 9 (Winter 1995), 165-182.
44. "Capital Budgets, Borrowing Rules, and State Capital Spending," Journal of Public Economics 56 (January 1995), 165-187.
45. "Money, Output, and Prices: Evidence from a New Monetary Aggregate," Journal of Business and Economic Statistics 13 (January 1995), 67-83. (with J. Driscoll and J. Rotemberg)
46. "The Effect of Property Tax Limits on Wages and Employment in the Local Public Sector," American Economic Review 85 (May 1995), 384-389. (with K. Rueben)
47. "Environmental Taxes on Intermediate and Final Goods When Both Can Be Imported," International Tax and Public Finance 2 (1995), 219-226. (with J. Rotemberg)
48. "Unemployment Benefits and Labor Market Transitions: A Multinomial Logit Model with Errors in Classification," Review of Economics and Statistics 77 (May 1995), 207-216. (with L. Summers)
49. "Balanced Budget Rules and Fiscal Policy: Evidence from the States," National Tax Journal 48 (September 1995), 329-338.
50. "Do 401(k) Contributions Crowd Out Other Private Saving?," Journal of Public Economics 58 (September 1995), 1-32. (with S. Venti and D. Wise)
51. "Survey Evidence on Employer Match Rates and Employee Saving Behavior in 401(k) Plans," Economics Letters 49 (1995), 313-317. (with L. Papke)
52. "A CEO Survey of U.S. Companies' Time Horizons and Hurdle Rates," Sloan Management Review 37 (Fall 1995), 43-53. (with L. Summers)
53. "Stock Ownership Patterns, Stock Market Fluctuations, and Consumption," Brookings Papers on Economic Activity 1995:2, 295-357. (with A. Samwick)
54. "Retail Price Reactions to Changes in State and Local Sales Taxes," National Tax Journal 49 (June 1996), 169-179.
55. "Budget Institutions and Fiscal Policy in the U.S. States," American Economic Review 86 (May 1996), 395-400.
56. "How Retirement Saving Programs Increase Saving," Journal of Economic Perspectives 10 (Fall 1996), 91-112. (with S. Venti and D. Wise) (substantially reprinted as "Les Programmes d'Epargne Retraite," Risques (Juillet-Septembre 1996), 81-102).
57. "The Impact of Fundamental Tax Reform on Employer-Provided Health Insurance," Insurance Tax Review (July 1996), 1-5. (with Jonathan Gruber)

58. "Demographic Structure and the Political Economy of Public Education," Journal of Public Policy and Management 16 (January 1997), 48-66.
59. "401(k) Plans and Future Patterns of Retirement Saving," American Economic Review 88 (May 1998), 179-184. (with S. Venti and D. Wise)
60. "Demographic Change, Intergenerational Linkages, and Public Education," American Economic Review 88 (May 1998), 315-320.
61. "Public Finance and Public Choice," National Tax Journal 51 (June 1998), 391-396. (reprinted in J. Slemrod, ed., Tax Policy in the Real World (Cambridge: Cambridge University Press, 1999).
62. "Economists Views About Parameters, Values, and Policies: Survey Results in Labor and Public Economics," Journal of Economic Literature 36 (September 1998), 1387-1425. (with V. Fuchs and A. Krueger).
63. "The Rate of Return to Corporate Capital and Factor Shares: New Estimates Using Revised National Income Accounts and Capital Stock Data," Carnegie-Rochester Conference Series on Public Policy 48 (June 1998), 211-246.
64. "Estate Tax Avoidance by High Net Worth Households: Why Are There So Few Tax Free Gifts?" Journal of Private Portfolio Management 1 (Summer 1998), 1-9.
65. "Congressional Distributive Politics and State Economic Performance," Public Choice 99 (April 1999), 185-216. (with S. Levitt).
66. "Unrealized Capital Gains and the Measurement of After-Tax Portfolio Performance," Journal of Private Portfolio Management 1 (Spring 1999), 23-34.
67. "Taxing Retirement Income: Nonqualified Annuities and Distributions from Qualified Accounts," National Tax Journal 52 (September 1999), 563-586. (with J. Brown, O. Mitchell, and M. Warshawsky)
68. "New Evidence on the Money's Worth of Individual Annuities," American Economic Review 89 (December 1999), 1299-1318. (with O. Mitchell, M. Warshawsky, and J. Brown)
69. "Stock Market Wealth and Consumption," Journal of Economic Perspectives 14 (Spring 2000), 99-118.
70. "Saver Behavior and 401(k) Retirement Wealth," American Economic Review 90 (May 2000), 297-302. (with S. Venti and D. Wise).
71. "The Income and Tax Share of Very High Income Households, 1960-1995," American Economic Review 90 (May 2000), 264-270. (with D. Feenberg).
72. "The Distribution of Payroll and Income Tax Burdens, 1979-1999," National Tax Journal 53 (September 2000), 765-794. (with A. Mitrusi)
73. "Joint Life Annuities and Annuity Demand by Married Couples," Journal of Risk and Insurance 67 (December 2000), 527-554. (with J. Brown)

74. "Five Prescriptions for Tax-Efficient Investing," Journal of Investment Consulting 3 (December 2000), 18-24.
75. "Capital Gains Tax Rules, Tax Loss Trading, and Turn-of-the-Year Returns," Journal of Finance 56 (February 2001), 353-368. (with S. Weisbenner)
76. "Estate and Gift Taxes and Incentives for Inter Vivos Giving in the United States," Journal of Public Economics 79 (January 2001), 237-264.
77. "Demographic Structure and Asset Returns," Review of Economics and Statistics 83 (November 2001), 565-584.
78. "Fiscal News, State Budget Rules, and Tax-Exempt Bond Yields," Journal of Urban Economics 50 (2001), 537-562. (with K. Rueben)
79. "Selection Effects in the United Kingdom Individual Annuities Market," Economic Journal 112 (January 2002), 28-50. (with A. Finkelstein)
80. "Do After-Tax Returns Affect Mutual Fund Inflows?" Journal of Financial Economics 63 (March 2002), 381-414. (with D. Bergstresser)
81. "Exchange Traded Funds: A New Investment Option for Taxable Investors," American Economic Review 92 (May 2002), 422-427. (with J. Shoven)
82. "Recent Developments in and Future Prospects for Public Economics," American Economist 46 (Fall 2002), 20-30. (reprinted in M. Szenberg and L. Ramrattan, eds., Shifting Paradigms: New Frontiers in Economics, Cambridge: Cambridge University Press, 2004, 185-202.).
83. "The Third Decade of the Journal of Public Economics," Journal of Public Economics 86 (December 2002), 307-310. (with R. Gordon)
84. "Taxation and Household Portfolio Composition: Evidence from Tax Reforms in the 1980s and 1990s," Journal of Public Economics 87 (January 2003), 5-39. (with A. Samwick)
85. "An Interview with Martin Feldstein," Macroeconomic Dynamics 7 (April 2003), 291-312.
86. "Inter-Asset Differences in Effective Estate Tax Rates," American Economic Review 93 (May 2003), 360-365. (with S. Weisbenner)
87. "Employer Stock and Retirement Saving Accounts," American Economic Review 93 (May 2003), 398-404.
88. "Adverse Selection in Insurance Markets: Policyholder Evidence from the U.K. Annuity Market," Journal of Political Economy 112 (February 2004), 183-208. (with A. Finkelstein)
89. "Portfolio Risk and Self-Directed Retirement Saving Programs," Economic Journal 114 (March 2004), C26-C51.
90. "Taxation and Corporate Payout Policy," American Economic Review 94 (May 2004), 171-175.

91. "Asset Allocation and Asset Location: Household Evidence from the Survey of Consumer Finances," Journal of Public Economics 88 (August 2004), 1893-1916. (with D. Bergstresser)
92. "Valuing Assets in Retirement Saving Accounts," National Tax Journal 57 (June 2004), 489-512.
93. "The Alternative Minimum Tax and Effective Marginal Tax Rates," National Tax Journal 57 (June 2004), 407-427. (with D. Feenberg)
94. "Copycat Funds: Information Disclosure Regulation and the Returns to Active Management in the Mutual Fund Industry," Journal of Law and Economics (October 2004), 515-541. (with M. Frank, D. Shackelford, and J. Shoven)
95. "Steven D. Levitt: 2004 John Bates Clark Medalist," Journal of Economic Perspectives 19 (2005), 181-198.
96. "Tax Loss Trading by Individual Investors," American Economic Review 95 (2005), 1605-1630. (with Z. Ivkovic and S. Weisbenner)
97. "Individual Decision-Making and Risk in Defined Contribution Pension Plans," Elder Law Journal 13 (2005), 285-308.
98. "What Does Performance in Graduate School Predict? Graduate Economics Education and Student Outcomes," American Economic Review 97 (May 2007), 512-518. (with S. Athey, L. Katz, A. Krueger, and S. Levitt)
99. "Income Inequality and Income Taxation," Journal of Policy Modeling 29 (2007), 623-633.
100. "The Shift from Defined Benefit Pensions to 401(k) Plans and the Pension Assets of the Baby Boom Cohort," Proceedings of the National Academy of Sciences 104 (2007), 13238-13243. (with S. Venti and D. Wise)
101. "Defined Contribution Plans, Defined Benefit Plans, and the Accumulation of Retirement Wealth," Journal of Public Economics 91 (2007), 2062-2086. (with J. Rauh, S. Venti, and D. Wise)
102. "Tax Expenditures for Owner-Occupied Housing: Deductions for Property Taxes and Mortgage Interest and the Exclusion of Imputed Rental Income," American Economic Review 98 (May 2008), 84-89. (with T. Sinai)
103. "Redistribution by Insurance Market Regulation: Analyzing a Ban on Gender-Based Retirement Annuities." Journal of Financial Economics 91 (2009), 38-58. (with A. Finkelstein and C. Rothschild)
104. "The Challenge of Tax Reform and Expanding the Tax Base," Economic and Social Review 41 (2010), 133-148.
105. "Deferred Tax Positions and Incentives for Corporate Behavior Around Tax Rate Changes," National Tax Journal 64 (March 2011), 27-58. (with N. Rao and J. Seidman)
106. "100 Years of the American Economic Review: The Top 20 Articles," American Economic Review 101 (2011), 1-10. (with K. Arrow, B. D. Bernheim, M. Feldstein, D. McFadden, and R. Solow)

107. "Revenue Cost and Incentive Effects of Income Tax Provisions for Owner-Occupied Housing," National Tax Journal 64 (2011), number 2 (Part 2), 531-564. (with T. Sinai)
108. "Portfolio Substitution and the Revenue Cost of the Federal Income Tax Exemption for State and Local Government Bonds," National Tax Journal 64 (2011), number 2 (part 2), 591-614. (with A. Ramirez Verdugo)
109. "The Composition and Draw Down of Wealth in Retirement," Journal of Economic Perspectives 25 (Fall 2011), 95-118. (with S. Venti and D. Wise) (see also "Correction," Journal of Economic Perspectives 27 (Fall 2013), 219-221.)
110. "The Mirrlees Review: A Proposal for Systematic Tax Reform," National Tax Journal 65 (2012), 655-684. (with J. Mirrlees, S. Adam, T. Besley, R. Blundell, S. Bond, R. Chote, M. Gammie, P. Johnson, and G. Myles)
111. "Amy Finkelstein: 2012 John Bates Clark Medalist," Journal of Economic Perspectives 26 (Fall 2012), 171-184. (with J. Levin)
112. "Health, Education, and the Post-Retirement Evolution of Household Assets," Journal of Human Capital 7 (Winter 2013), 297-339. (with S. Venti and D. Wise)
113. "Testing for Adverse Selection with Unused Observables," Journal of Risk and Insurance 81 (December 2014), 709-734. (with A. Finkelstein).
114. "Retirement Security in an Aging Society," American Economic Review 104 (May 2014), 1-33.
115. "Saver Heterogeneity and the Challenge of Assessing Retirement Savings Adequacy," National Tax Journal 68 (June 2015), 377-388.
116. "The Effect of Taxes on Shareholder Inflows around Mutual Fund Distribution Dates," Research in Economics 70 (2016), 7-19. (with W. Johnson)
117. "The Revenue and Incentive Effects of Basis Step-Up at Death: Lessons from the 2010 'Voluntary' Estate Tax Regime," American Economic Review, Papers and Proceedings 106 (May 2016), 662-667. (with R. Gordon and D. Joulfaian)
118. "Choosing Between an Estate Tax and a Basis Carryover Regime: Evidence from 2010," National Tax Journal 69 (2016), 981-0002. (with R. Gordon and D. Joulfaian)
119. "The Asset Cost of Poor Health," Journal of the Economics of Ageing 9 (2017), 172-184. (with S. Venti and D. Wise)
120. "Do Required Minimum Distribution Rules Matter? The Effect of the 2009 Holiday on Retirement Plan Distributions," Journal of Public Economics 151 (2017), 96-109. (with J. Brown and D. Richardson)
121. "Longitudinal Determinants of End-of-Life Wealth Inequality," Journal of Public Economics 162 (2018), 78-88. (with S. Venti and D. Wise)

122. "Precautionary Liquidity and Retirement Saving," American Economic Review, Papers and Proceedings 112 (May 2022), 147-150. (with M. Briere and A. Szafarz)

Other Publications:

1. "The United Kingdom," in M. King and D. Fullerton, The Taxation of Income from Capital (Chicago: University of Chicago Press, 1984), 31-96. (with M. King and M. Naldrett)

2. "The Economic Effects of Dividend Taxation," in E. Altman and M. Subrahmanyam, eds., Recent Advances in Corporate Finance (Homewood, IL: Dow Jones-Irwin Publishing, 1985), 227-284. (with L. Summers)

3. "Explaining the Yield Spread Between Taxable and Tax-Exempt Bonds: The Role of Expected Future Tax Policy," in H.S. Rosen, ed., Studies in State and Local Public Finance (Chicago: University of Chicago Press, 1986), 5-49.

4. "Adjusting the Gross Changes Data: Implications for Labor Market Dynamics," in Proceedings of the Conference on Gross Flows in Labor Force Statistics (Washington: U.S. Bureau of the Census, 1985), 81-96. (with L. Summers)

5. "Public Policy Implications of Declining Old Age Mortality," in G. Burtless, ed., Work, Health, and Income Among the Elderly (Washington: Brookings Institution, 1986), 19-59. (with L. Summers)

6. "Tax Loss Carryforwards and Corporate Tax Incentives," in M. Feldstein, ed., The Effects of Taxes on Capital Accumulation (University of Chicago Press, 1987), 305-337. (with A. Auerbach)

7. "Money in the Utility Function: An Empirical Investigation," in W. Barnett and K. Singleton, New Approaches to Monetary Economics (Cambridge: Cambridge University Press, 1987), 219-240. (with J. Rotemberg)

8. "Why Have Corporate Tax Revenues Declined?" in L. Summers, ed., Tax Policy and the Economy (Cambridge: MIT Press, 1987), 1-29. (with A. Auerbach)

9. "Tax Reform and Residential Investment Incentives," in Proceedings of the 79th Annual Meeting of the National Tax Association-Tax Institute of America, 1987, 112-119.

10. "International Evidence on the Predictability of Stock Returns," in Proceedings of the CRSP Seminar on the Analysis of Security Prices (Chicago: CRSP, November 1988), 97-126. (With D. Cutler and L. Summers)

11. "Venture Capital and Capital Gains Taxation," in L. Summers, ed., Tax Policy and the Economy vol. 3 (Cambridge: MIT Press, 1989), 47-67.

12. "Dividends, Capital Gains, and the Corporate Veil: Evidence from Britain, Canada, and the United States," in D. Bernheim and J. Shoven, eds., National Saving and Economic Performance (Chicago: University of Chicago Press, 1990), 49-71.

13. "Tax Policy Toward Housing: Preliminary Evidence on the Effects of Recent Tax Reforms," in J. Slemrod, ed., Do Taxes Matter? The Impact of the Tax Reform Act of 1986 (Cambridge, MIT Press, 1990), 141-161.

14. "Debt and Deficits in the 1990s," in J. Makin, N. Ornstein, and D. Zlowe, eds., Balancing Act: Debt, Deficits, and Taxes (Washington: American Enterprise Institute, 1990), 1-42. (with R. Dornbusch)
15. "Is the Gasoline Tax Regressive?," in D. Bradford, ed., Tax Policy and the Economy 5 (1991), 145-164.
16. "Tax Policy Toward Global Warming: On Designing a Carbon Tax," in R. Dornbusch and J. Poterba, eds., Economic Policy Responses to Global Warming (Cambridge: MIT Press, 1991), 71-97.
17. "Taxation and Housing Markets," in J. Shoven and J. Whalley, eds., Canada-U.S. Tax Comparisons (Chicago: University of Chicago Press, 1992), 275-295.
18. "Why Didn't the Tax Reform Act of 1986 Raise Corporate Taxes?" in J. Poterba, ed., Tax Policy and the Economy 6 (1992), 43-58.
19. "Mean Reversion," in P. Newman, M. Milgate, and J. Eatwell, eds., The New Palgrave Dictionary of Money and Finance (New York, Stockton Press, 1992), 680-681.
20. "Municipal Bonds," in P. Newman, M. Milgate, and J. Eatwell, eds., The New Palgrave Dictionary of Money and Finance (New York, Stockton Press, 1992), 830-831.
21. "Tax Reform and the Housing Market in the Late 1980s: Who Knew What, and When Did They Know It?" in Lynn E. Browne and Eric S. Rosengren, eds., Real Estate and the Credit Crunch (Boston: Federal Reserve Bank of Boston, 1993), 230-251.
22. "Income Inequality and the Incomes of High-Income Taxpayers: Evidence from Tax Returns," in J. Poterba, ed., Tax Policy and the Economy 7 (1993), 145-173. (with D. Feenberg)
23. "Government Incentives for Household Saving in the United States," in J. Poterba, ed., Public Policies and Household Saving (Chicago: University of Chicago Press, 1994), 1-18.
24. "American Fiscal Policy in the 1980s," in M. Feldstein, ed., American Economic Policy in the 1980s (Chicago: University of Chicago Press, 1994), 235-270.
25. "Public Policy toward Housing: The U.S. Experience," in Y. Noguchi and J. Poterba, eds., Housing Markets in the United States and Japan (Chicago: University of Chicago Press, 1994), 239-256.
26. "401(k) Plans and Tax-Deferred Saving," in D. Wise, ed., Studies in the Economics of Aging (Chicago: University of Chicago Press, 1994), 105-138. (with S. Venti and D. Wise)
27. "Tax Policy Changes and the Pricing of Tax-Exempt Bonds," in S. Heide, R. Klein, and J. Lederman, eds., The Handbook of Municipal Bonds (Probus Publishers: 1994), 271-280.
28. "Government Intervention in Markets for Education and Health: How and Why," in V. Fuchs, ed., Individual and Social Responsibility (Chicago: University of Chicago Press, 1995), 277-304.
29. "Tax Incentives and Employer Provided Health Insurance," in M. Feldstein and J. Poterba, eds., Empirical Foundations of Household Taxation (Chicago: University of Chicago Press, 1996), 135-164. (with J. Gruber)

30. "Do 401(k) Plans Replace Other Employer Provided Pensions?," in D. Wise, ed., Advances in the Economics of Aging (Chicago: University of Chicago Press, 1996), 219-236. (with L. Papke and M. Petersen)
31. "Personal Saving Behavior and Retirement Income Modeling: A Research Assessment," in E. Hanushek and N. Maritato, eds., Assessing Knowledge of Retirement Behavior (Washington: National Academy of Sciences, 1996), 123-148.
32. "Fundamental Tax Reform and Employer-Provided Health Insurance," in H. Aaron and W. Gale, eds., Economic Effects of Fundamental Tax Reform (Washington: Brookings Institution, 1996), 125-162. (with J. Gruber)
33. "Do Budget Rules Work?," in A. Auerbach, ed., Fiscal Policy: Lessons from Economic Research (Cambridge: MIT Press, 1997), 53-86.
34. "The Effects of Special Saving Programs on Saving and Wealth," in M. Hurd and N. Yashiro, eds., The Economic Effects of Aging in the United States and Japan (Chicago: University of Chicago Press: 1997), 217-240. (with S. Venti and D. Wise)
35. "Distributional Effects of Adopting a National Retail Sales Tax," in J. Poterba, ed., Tax Policy and the Economy 11 (1997), 49-90. (with D. Feenberg and A. Mitrusi)
36. "The Growth of 401(k) Plans: Evidence and Implications," in S. Schieber and J. Shoven, eds., Public Policy Toward Pensions (Cambridge, MA: MIT Press, 1997), 177-196.
37. "Household Portfolio Structure: Taxation and Other Factors," Proceedings of the 89th Annual Conference of the National Tax Association (1997), 391-401. (with A. Samwick)
38. "Lump Sum Distributions from Retirement Saving Plans: Receipt and Utilization," in D. Wise, ed., Inquiries in the Economics of Aging (Chicago: University of Chicago Press, 1998), 85-105. (with S. Venti and D. Wise)
39. "Individual Financial Decisions in Retirement Saving Plans and the Provision of Resources for Retirement," in M. Feldstein, ed., Privatizing Social Security (Chicago: University of Chicago Press, 1998), 363-393. (with D. Wise)
40. "Employee Decisions with Respect to 401(k) Plans," in O. Mitchell and S. Schieber, eds., Living with Defined Contribution Pensions: Remaking Responsibility for Retirement (Philadelphia: University of Pennsylvania Press, 1998), 98-112. (with A. Kusko and D. Wilcox).
41. "Personal Retirement Saving Programs and Asset Accumulation: Reconciling the Evidence," in D. Wise, ed., Frontiers of the Economics of Aging (Chicago: University of Chicago Press, 1998), 23-106. (with S. Venti and D. Wise)
42. "Implications of Rising Personal Retirement Saving," in D. Wise, ed., Frontiers of the Economics of Aging: Volume 7 (Chicago: University of Chicago Press, 1998), 125-167. (with S. Venti and D. Wise)

43. "State Fiscal Institutions and the U.S. Municipal Bond Market," in J. Poterba and J. von Hagen, eds., Fiscal Institutions and Fiscal Performance (Chicago: University of Chicago Press, 1999), 181-207. (with K. Rueben)
44. "After-Tax Performance Evaluation," in Association for Investment Management and Research, Investment Counseling for Taxable Clients (Charlottesville, VA: AIMR, 1999), 92-99.
45. "The Estate Tax and After-Tax Investment Returns," in J. Slemrod, ed., Does Atlas Shrug: The Economic Consequences of Taxing the Rich (Cambridge: Harvard University Press, 2000), 333-353.
46. "Portfolio Choice," in J. Cordes, R. Ebel, and J. Gravelle, eds., The Encyclopedia of Taxation and Tax Policy (Washington: Urban Institute Press, 1999), 279-283.
47. "The Role of Real Annuities and Indexed Bonds in an Individual Accounts Retirement System," in J. Campbell and M. Feldstein, eds., Risk Aspects of Investment-Based Social Security Reform (Chicago, University of Chicago Press, 2000), 321-360. (with J. Brown and O. Mitchell)
48. "Personal Retirement Accounts and Personal Choice," in D. Wise, ed., Personal Saving, Personal Choice (Stanford: Hoover Institution Press, 1999), 11-41. (with D. Wise)
49. "The Costs of Annuitizing Retirement Payouts From Individual Accounts," in J. Shoven, ed., Administrative Costs and Social Security Privatization (Chicago: University of Chicago Press, 2000), 173-200. (with M. Warshawsky)
50. "Household Portfolio Allocations Over the Life Cycle," in S. Ogura, T. Tachibanaki, and D. Wise, ed., Aging Issues in the U.S. and Japan (Chicago, University of Chicago Press, 2001), 65-103. (with A. Samwick)
51. "Taxing Estates or Unrealized Capital Gains at Death," in W. Gale, J. Hines, and J. Slemrod, eds., Rethinking Estate and Gift Taxation (Washington: Brookings Institution, 2001), 422-449. (with S. Weisbenner)
52. "The Changing Importance of Income and Payroll Taxes on U.S. Families," in J. Poterba, ed., Tax Policy and the Economy, volume 15 (Cambridge: MIT Press, 2001), 95-119. (with A. Mitrusi)
53. "The History of Annuities in the United States," in J. Brown, O. Mitchell, J. Poterba, and M. Warshawsky, The Role of Annuity Markets in Financing Retirement (Cambridge: MIT Press, 2001), 23-56.
54. "Pre-Retirement Cashouts and Foregone Retirement Saving: Implications for 401(k) Asset Accumulation," in D. Wise, ed., Themes in the Economics of Aging (Chicago: University of Chicago Press, 2001), 23-56. (with S. Venti and D. Wise)
55. "Taxation and Portfolio Structure: Issues and Implications," in L. Guiso, M. Haliassos, and T. Jappelli, eds., Household Portfolios (MIT Press, 2001), 103-142.
56. "Taxation, Risk-Taking, and Portfolio Behavior," in A. Auerbach and M. Feldstein, Handbook of Public Economics: Volume 3 (Amsterdam: North Holland, 2002), 1109-1171.

57. "Mortality Risk, Inflation Risk, and Annuity Products," in O. Mitchell, Z. Bodie, P. B. Hammond, and S. Zeldes, eds., Innovations for Financing Retirement (Philadelphia: University of Pennsylvania Press, 2002), 175-197. (with J. Brown and O. Mitchell)
58. "Asset Location for Retirement Savers," in W. Gale, J. Shoven, and M. Warshawsky, eds., Public Policies and Private Pensions (Washington: Brookings Institution, 2004), 290-331. (with J. Shoven and C. Sialm)
59. "The Transition to Personal Accounts and Increasing Retirement Wealth: Macro and Micro Evidence," in D. Wise, ed., Perspectives on the Economics of Aging (Chicago: University of Chicago Press, 2004), 17-71. (with S. Venti and D. Wise) (summary in CESifo Forum, Winter 2001, volume 2 (4), "The Changing Face of Private Retirement Saving in the U.S.", pages 3-11, and in The Actuary, March 2003, 7-10, as "The Shifting Structure of Pension Saving in the U.S.")
60. "Annuities in Early Modern Europe," in W. Goetzmann and K. Geert Rouwenhorts, eds., Of Interest and Enterprise: The History of Financial Innovation (New York: Oxford University Press, 2005), 207-24.
61. "The Impact of Population Aging on Financial Markets," in Gordon H. Sellor, Jr., ed., Global Demographic Change: Economic Impact and Policy Challenges (Kansas City: Federal Reserve Bank of Kansas City, 2005), 163-216. (shortened version published in Federal Reserve Bank of Kansas City Economic Review, 89 (2004, Issue 4), 43-54).
62. "Utility Evaluation of Risk in Retirement Saving Accounts," in D. Wise, ed., Analyses in the Economics of Aging (Chicago: University of Chicago Press, 2005), 13-52. (with J. Rauh, S. Venti, and D. Wise)
63. "Household Demand for Variable Annuities," in J. Poterba, ed., Tax Policy and the Economy, volume 20 (Cambridge: MIT Press, 2006), 163-191. (with J. Brown)
64. "Introduction," in R. Bird, J. Poterba, and J. Slemrod, eds., Fiscal Reform in Colombia: Problems and Prospects (Cambridge: MIT Press, 2005), 1-28.
65. "Annuity Markets," in G. Clark and A. Munnell, eds., Oxford Handbook of Pensions and Retirement (Oxford: Oxford University Press, 2006), 563-583.
66. "Tax Reform: Current Problems, Possible Solutions, and Unresolved Questions," Bulletin of the American Academy of Arts and Sciences (Summer 2006), 16-25. (with M. Graetz)
67. "New Estimates of the Future Path of 401(k) Assets," in J. Poterba, ed., Tax Policy and the Economy, volume 22 (Chicago: University of Chicago Press, 2008), 43-80. (with S. Venti and D. Wise)
68. "Municipal Bonds," in S. Durlauf and L. Blume, eds., The New Palgrave Dictionary of Economics, 2nd Edition, Volume 5 (Hampshire: Palgrave Macmillan, 2008), 806-808.
69. "Consumption Taxation," in S. Durlauf and L. Blume, eds., The New Palgrave Dictionary of Economics, 2nd Edition, Volume 2 (Hampshire: Palgrave Macmillan, 2008), 168-171.
70. "The Changing Landscape of Pensions in the United States," in A. Lusardi, ed., Overcoming the Saving Slump: How to Increase the Effectiveness of Financial Education and Savings Programs (Chicago: University of Chicago Press, 2008), 17-46. (with S. Venti and D. Wise)

71. "The Recommendations of the President's Advisory Panel on Federal Tax Reform: A Two-Year Retrospective," Proceedings of the 100th Annual Conference on Taxation, National Tax Association, 2008, 299-303.
72. "Lifecycle Asset Allocation Strategies and the Distribution of 401(k) Retirement Wealth," in D. Wise, ed., Developments in the Economics of Aging (Chicago: University of Chicago Press, 2009), 15-50. (with J. Rauh, S. Venti, and D. Wise)
73. "The Decline of Defined Benefit Retirement Plans and Asset Flows," in J. Brown, J. Liebman, and D. Wise, eds., Social Security Policy in a Changing Environment (Chicago: University of Chicago Press, 2009), 333-379. (with S. Venti and D. Wise)
74. "Reducing Social Security PRA Risk at the Individual Level: Lifecycle Funds and No-Loss Strategies," in J. Brown, J. Liebman, and D. Wise, eds., Social Security Policy in a Changing Environment (Chicago: University of Chicago Press, 2009), 255-292. (with J. Rauh, S. Venti, and D. Wise)
75. "Tax Policy Analysis and the Fiscal Challenge Ahead," in Proceedings of the 102nd Annual Conference of the National Tax Association. Washington: National Tax Association, 2009, ii-x.
76. "The Rise of 401(k) Plans, Lifetime Earnings, and Wealth at Retirement," in D. Wise, ed., Research Findings in the Economics of Aging (Chicago: University of Chicago Press, 2010), 271-304. (with S. Venti and D. Wise).
77. "Demographic Trends, Housing Equity, and the Financial Security of Future Retirees," in J. Shoven, ed., Demography and the Economy (Chicago: University of Chicago Press, 2010), 227-287. (with S. Venti and D. Wise)
78. "Family Status Transitions, Latent Health, and the Post-Retirement Evolution of Assets," in D. Wise, ed., Explorations in the Economics of Aging (Chicago: University of Chicago Press, 2011), 23-69. (with S. Venti and D. Wise)
79. "Introduction: Economic Analysis of Tax Expenditures," National Tax Journal 64 (2011), number 2 (part 2), 451-457.
80. "Were They Prepared for Retirement? Financial Status at Advanced Ages in the HRS and the AHEAD Cohorts," in D. Wise, ed., Investigations in the Economics of Aging (Chicago: University of Chicago Press, 2012), 21-69. (with S. Venti and D. Wise)
81. "A Tribute to Alan Auerbach, 2011 Winner of the Daniel M. Holland Award," in National Tax Association Proceedings of the 104th Annual Conference (2012) Washington: NTA.
82. "The Nexus of Social Security Benefits, Health, and Wealth at Death," in D. Wise, ed., Discoveries in the Economics of Aging (Chicago, University of Chicago Press, 2014), 159-182. (with S. Venti and D. Wise)
83. "Economic Implications of Demographic Change," Business Economics 51 (January 2016), 3-7.

84. "What Determines End-of-Life Assets? A Retrospective View," in D. Wise, ed., Insights in the Economics of Aging (Chicago, University of Chicago Press, 2017), 127-157. (with S. Venti and D. Wise)
85. "Martin Feldstein," Business Economics 55:2 (2020), 67-68.
86. "Economic Research and the COVID-19 Pandemic," Business Economics 55:4 (2020), 285-86.
87. "Economic Analysis and Infrastructure Investment: Introduction," in E. Glaeser and J. Poterba, eds., Economic Analysis of Infrastructure Investment (Chicago: University of Chicago Press, 2021), 1-38. (with E. Glaeser)
88. "Economic Perspectives on Infrastructure Investment," in A. Ganz and M. Kearney, eds., Rebuilding the Post-Pandemic Economy (Washington: Aspen Economic Policy Group, 2021), 182-232. (with E. Glaeser)
89. "How Regressive are Mobility-Related User Fees and Gasoline Taxes?" in R. Moffitt, ed., Tax Policy and the Economy, volume 37 (Chicago: University of Chicago Press, 2023). (with Edward Glaeser and Caitlin Gorbach)

Books and Monographs:

1. Fiscal Rules and State Borrowing Costs: Evidence from California and Other States (San Francisco: Public Policy Institute of California, 1999). (with K. Rueben)
2. The Role of Annuity Markets in Financing Retirement (Cambridge: MIT Press, 2001). (with J. Brown, O. Mitchell, and M. Warshawsky)
3. Tax by Design (Oxford: Oxford University Press for Institute for Fiscal Studies, 2011). (with S. Adam, T. Besley, R. Blundell, S. Bond, R. Chote, M. Gammie, P. Johnson, and G. Myles)

Edited Volumes:

1. Economic Policy Responses to Global Warming (Cambridge: MIT Press, 1991). (with R. Dornbusch)
2. Tax Policy and the Economy: Volumes 6-23 (Cambridge: MIT Press, 1992-2009). (volume 23 co-edited with Jeffrey Brown)
3. Public Policies and Household Saving (Chicago: University of Chicago Press, 1994).
4. Housing Markets in the United States and Japan (Chicago: University of Chicago Press, 1994). (with Y. Noguchi)
5. International Comparisons of Household Saving (Chicago: University of Chicago Press, 1994).
6. Empirical Foundations of Household Taxation (Chicago: University of Chicago Press, 1996). (with M. Feldstein)
7. Borderline Case: International Tax Policy, Corporate Research and Development, and Investment (Washington: National Academy Press, 1998).

8. Fiscal Institutions and Fiscal Performance (Chicago: University of Chicago Press, 1999). (with J. von Hagen)
9. Fiscal Reform in Colombia: Problems and Prospects (Cambridge: MIT Press, 2005). (with R. Bird and J. Slemrod)
10. Dimensions of Tax Design: The Mirrlees Review (Oxford: Oxford University Press for Institute for Fiscal Studies, 2010). (with S. Adam, T. Besley, R. Blundell, S. Bond, R. Chote, M. Gammie, P. Johnson, and G. Myles)
11. Economic Analysis of Infrastructure Investment (Chicago: University of Chicago Press, 2021). (with E. Glaeser)

Popular Writing:

1. "A Golden Opportunity," Wall Street Journal 1 November 2005. (with E. Lazear) (reprinted in Tax Notes, November 14 2005, p. 953).
2. "Reforming Taxes to Promote Economic Growth," Economists' Voice 3, December 2005, 1-7. (with E. Lazear) (reprinted in Tax Notes, January 23 2006).
3. "Public economics and public policy: The ideas and influence of Martin Feldstein, 1939-2019," VoxEU, 25 September 2019. (with Lawrence Summers) <https://voxeu.org/article/ideas-and-influence-martin-feldstein-1939-2019>

Testimony:

1. "Tax Policy Aspects of Mergers and Acquisitions," House Ways and Means Committee, May 16, 1989.
2. "The Decline of Corporate Tax Revenues," Senate Finance Committee, May 3, 1990.
3. "Tax Reform," Senate Finance Committee, August 3, 2006.
4. "Economics and Modeling in the COVID-19 Pandemic," UK House of Commons, Select Committee on Science and Technology, June 5, 2021.

Unpublished Papers:

- "The Rate of Return to U.S. and Japanese Nonfinancial Firms," November 1991. (with G. Hatsopoulos)
- "Public Policies for Saving and Investment in Mexico," June 1995. (with B. Bosworth and R. Dornbusch)
- "The Distribution of Public Sector Wage Premia: New Evidence Using Quantile Regression Methods" April 1994, NBER Working Paper 4734. (with K. Rueben)
- "Fiscal Institutions and Public Sector Labor Markets," revised July 1998. NBER Working Paper 6659. (with K. Rueben)

"Stock Market Yields and the Pricing of Municipal Bonds," April 1996, NBER Working Paper 5607. (with N. G. Mankiw)

"Observations on Pension Tax Expenditures," July 1997.

"After-Tax Returns on Exchange-Traded Funds and Mutual Funds," May 2002. (with J. Shoven)

"Debt and Deficits: Colombia's Unsustainable Fiscal Mix," December 2002. (with M. Arbelaez and U. Ayala)

"The Drawdown of Personal Retirement Assets," NBER Working Paper 16675, January 2011. (with S. Venti and D. Wise)

"The Financial Crisis and Saving in Personal Retirement Accounts," July 2013. (with S. Venti and D. Wise)

"The Long Reach of Education: Health, Wealth, and DI Receipt," December 2016. (with S. Venti and D. Wise)

"Financial Well-Being in Late Life: Understanding the Impact of Adverse Health Shocks and Spousal Deaths" August 2017. (with S. Venti)

"Discount Rates, Mortality Projections, and Money's Worth Calculations for US Individual Annuities," NBER Working Paper 28557. March 2021. (with Adam Solomon)

"Choice Overload? Participation and Asset Allocation in French Employer-Sponsored Saving Plans," NBER Working Paper 29601. December 2021. (With Marie Briere and Ariane Szafarz)

"How Regressive are Mobility-Related User Fees and Gasoline Taxes?" NBER Working Paper 30476. December 2022. (With Edward Glaeser and Caitlin Gorbach)

Comments and Reviews:

1. "Taxation and Corporate Capital Structure," in R. Boadway and J. Mintz, eds., The Impact of Taxation on Business Activity (Ottawa: Ministry of Finance, 1987).

2. "Comment on 'Taxation and Corporate Merger Decisions'," in A. Auerbach, ed., Economic Effects of Mergers and Acquisitions (Chicago: University of Chicago Press, 1988), 183-187.

3. "Comment on 'Financing Constraints and Corporate Investment'," in Brookings Papers on Economic Activity 1988:1, 200-204.

4. "Comment on 'Aging, Moving, and Housing Wealth'," in D. Wise, ed. The Economics of Aging (Chicago: University of Chicago Press, 1988).

5. "Comment on 'Capital Gains Taxation in the United States: Revenues, Realizations, and Rhetoric'," Brookings Papers on Economic Activity 1988:2, 632-635.

6. "Comment on 'Transmission of Volatility Between Stock Markets'," Review of Financial Studies 3 (1990), 34-37.

7. "Comment on 'The Stock Market and Investment: Is the Market a Sideshow?'," Brookings Papers on Economic Activity 1990:2, 208-212.
8. "Comment on 'The Decline in Saving: Evidence from Household Surveys,'" Brookings Papers on Economic Activity 1991:1, 242-246.
9. "Tax Policy and the Twenty-First Century," in R. M. Bird and J. Mintz, eds., Taxation to 2000 and Beyond (Toronto: Canadian Tax Foundation, 1992), 298-302.
10. "Review of Who Bears the Lifetime Tax Burden? by Don Fullerton and Diane Lim Rogers", National Tax Journal 66 (December 1993), 539-542.
11. "Comment on 'Progressivity of Capital Gains Taxation with Optimal Portfolio Selection,'" in J. Slemrod, ed., Tax Progressivity and Income Inequality (Cambridge: Cambridge University Press, 1994), 305-308.
12. "Comment on 'Intergenerational Transfers, Aging, and Uncertainty'," in D. Wise, ed., Advances in the Economics of Aging (Chicago: University of Chicago Press, 1996), 339-341.
13. "Discussion of 'Effects of Social Security Reform on Private and National Saving,'" in Steven A. Sass and Robert K. Triest, eds., Social Security Reform: Links to Saving, Investment, and Growth (Boston: Federal Reserve Bank of Boston, 1997), 143-148.
14. "Comments on 'Does Growing Inequality Reduce Tax Progressivity? Should It?'" in K. Hassett and R. Glenn Hubbard, eds., Inequality and Tax Policy (Washington: American Enterprise Institute, 2001), 227-234.
15. "Review of The Real Deal by Sylvester Schieber and John Shoven," The Journal of Investment Consulting 2 (November 1999), 55-56.
16. "Comments on 'Social Security and Consumption Inequality Over the Lifecycle,'" by Angus Deaton, Pierre-Olivier Gourinchas, and Christine Paxson, in M. Feldstein and J. Liebman, eds., Distributional Issues in Social Security Reform (Chicago: University of Chicago Press, 2002), 143-147.
17. "Some Observations on Health Status and Economic Status (Comment on P. Adams, Michael Hurd, Daniel McFadden, Angela Merrill, and Tiago Ribeiro, 'Healthy, Wealthy, and Wise? Tests for Direct Causal Paths')," Journal of Econometrics 112 (January 2003), 65-67.
18. "Comments on 'For Better or For Worse: Default Effects and 401(k) Savings Behavior,' by James Choi, David Laibson, Brigitte Madrian, and Andrew Metrick," in D. Wise, ed., Perspectives on the Economics of Aging (Chicago: University of Chicago Press, 2004), 122-125.
19. "Comments on 'Healthy, Wealthy, and Wise? New Evidence from AHEAD Wave 3', by Michael Hurd, Daniel McFadden, Angela Merrill, and Tiago Ribeiro," in D. Wise, ed., Perspectives on the Economics of Aging (Chicago: University of Chicago Press, 2004), 518-520.
20. "Comments on 'Tax Impacts on Wealth Accumulation and Transfers of the Rich,' by Joel Slemrod and Wojciech Kopczuk," in A. Munnell, ed., Death and Dollars: The Role of Gifts and Bequests in America (Washington: Brookings Institution, 2003), 258-264.

21. "Comments on 'Dissecting Dividend Decisions: Some Clues About the Effects of Dividend Taxation from Recent U.K. Tax Reforms,'" by Stephen Bond, Michael Devereux, and Alexander Klumm, in A. Auerbach, J. Hines, and J. Slemrod, eds., Taxing Corporate Income in the 21st Century (Cambridge: Cambridge University Press, 2006), 85-92.
22. "Comments on 'The Effect of Dividends on Consumption,'" by Malcolm Baker, Stefan Nagel, and Jeffrey Wurgler," Brookings Papers on Economic Activity 2007:1, 277-284.
23. "Comments on 'Tax Reform in the 21st Century,'" by Alan Auerbach, in J. Diamond and G. Zodrow, eds. Fundamental Tax Reform: Issues, Choices, and Implications (Cambridge: MIT Press, 2008), 67-72.
24. "Comments on 'The Importance of Default Options for Retirement Saving Outcomes: Evidence from the United States,'" by John Beshears, James Choi, David Laibson, and Brigitte Madrian, in Z. Bodie, D. McLeavey, and L. Siegel, eds., The Future of Lifecycle Saving and Investing (Charlottesville, Va.: Research Foundation of CFA Institute, 2008), 48-54.
25. "Comments on 'Demographic Change, Relative Factor Prices, International Capital Flows, and Their Differential Effects on the Welfare of Generations,'" by Alexander Ludwig, Dirk Krüger, and Axel Börsch-Supan," in J. Brown, J. Liebman, and D. Wise, eds., Social Security Policy in a Changing Environment (Chicago: University of Chicago Press, 2009), 414-419.
26. "Behavioral Economics and Public Policy: Reflections on the Past and Lessons for the Future," in Christopher Foote, Lorenz Goette, and Stephan Meier, eds., Policy-Making Insights from Behavioral Economics (Boston: Federal Reserve Bank of Boston, 2009), 369-377.
27. "Comments on 'Completion Rates and Time-to-Degree in Economics Ph.D. Programs'," American Economic Review, Papers and Proceedings 101 (May 2011), 192-193.
28. "Comments on 'Fiscal Devaluations and Fiscal Consolidation: The VAT in Troubled Times,'" by Ruud de Mooij and Michael Keen," in A. Alesina and F. Giavazzi, eds., Fiscal Policy after the Financial Crisis (Chicago: University of Chicago Press, 2013), 486-493.
29. "Comments on 'Who Uses the Roth 401(k), and How Do They Use It?'" by John Beshears, James Choi, David Laibson, and Brigitte Madrian," in D. Wise, ed., Discoveries in the Economics of Aging (Chicago: University of Chicago Press, 2014), 440-444.
30. "Comments on 'Trends in Pension Cash-out at Job Change and the Effects on Long-Term Outcomes'" by Philip Armour, Michael Hurd, and Susann Rohwedder," in D. Wise, ed., Economics of Aging (Chicago: University of Chicago Press, forthcoming).
31. "Comments on 'U.S. Capital Gains and Estate Taxation: A Status Report and Directions for Reform'" by Wojciech Kopczuk," in A. Auerbach, ed., The Economics of Tax Policy (Washington: Brookings Institution, 2017), 292-298.