

PROFESSIONAL EXPERIENCE

American Enterprise Institute

Senior Fellow, 2021–Present

Resident Fellow, 2017–2021

Research Fellow, 2007–2017

Research Assistant, 1997–1999

Matrix Global Advisors, LLC

CEO and Founder, 2007–Present

Hooper Lundy & Bookman PC

Economic Policy Advisor, 2012–Present

Rutgers School of Management and Labor Relations

Louis O. Kelso Fellow, 2017–2018

U.S. Chamber Foundation

Fellow, 2012–2013

Buchanan Ingersoll & Rooney PC

Economic Policy Advisor, 2007–2012

Committee on Ways and Means, U.S. House of Representatives

Senior Advisor to the Chairman, 2005–2007

Chief Economist, 2003–2007

Senior Economist, 2002–2003

White House Council of Economic Advisers

Staff Economist, 2001–2002

EDUCATION

Boston University, M.A. Mathematical Finance, 2001

Tufts University, B.A. Economics, 1997

BOOKS

[*Carbon Tax Policy: A Conservative Dialogue on Pro-Growth Opportunities*](#), Alliance for Market Solutions, 2017. Editor.

[*The Real Tax Burden: More Than Dollars and Cents*](#), AEI Press, 2011. With Alan D. Viard.

ARTICLES AND STUDIES

[“Biosimilar Market Opportunities in Ophthalmology.”](#) *MGA Study*, July 2022.

[“Otsuka’s Economic and Health Impact in the United States.”](#) *MGA Study*, May 2022.

[“Understanding Drug Rebates and Their Role in Promoting Competition.”](#) *MGA Study*, March 2022.

[“Teva Global Economic Impact Report.”](#) *MGA Study*, July 2021.

[“How Patent Thickets Constrain the US Biosimilars Market and Domestic Manufacturing.”](#) (with Christy Robinson) *MGA Study*, May 2021.

[“The Tax Benefits of Parenthood: A History and Analysis of Current Proposals.”](#) (with Kyle Pomerleau and Grant M. Seiter) *American Enterprise Institute*, February 2021.

[“Potential Savings from Accelerating US Approval of Complex Generics.”](#) *MGA Study*, February 2021.

[“Potential Savings from Interchangeable Biosimilars in the Pharmacy Benefit.”](#) *MGA Study*, November 2020.

[“The Cost of Brand Drug Product Hopping.”](#) *MGA Study*, September 2020.

[“Negative Economic Impact of Restricting Drug Rebates in Medicare Part D.”](#) *MGA Study*, September 2020.

[“The Negative Economic Effects of Medicare Buy-In and Public Option Proposals.”](#) *MGA Study*, August 2020.

[“The Economic Cost and Spatial Diffusion of the Opioid Crisis, 2009–18.”](#) (with Scott Ganz and Burke O’Brien) *AEI Economic Perspectives*, June 29, 2020.

[“Progressivity, Redistribution, and Inequality.”](#) (with Scott Ganz) *National Affairs*, June 23, 2020.

[“Lessons for the United States from Europe’s Biosimilar Experience.”](#) *MGA Study*, June 2020.

[“Shared Savings Demonstration for Biosimilars in Medicare: An Opportunity to Promote Biologic Drug Competition.”](#) *MGA Study*, May 2020.

“CDC’s Pandemic Severity Assessment Framework and COVID-19 Hospitalizations.” *MGA Study*, April 2020.

“Teva Global Economic Impact Report.” *MGA Study*, January 2020.

[“The Unintended Economics of the BLOCKING Act.”](#) *MGA Study*, January 2020.

[“Biosimilar Savings Opportunities in the Medical Benefit: A Large-Employer Case Study.”](#) *MGA Study*, August 2019.

[“Gamesmanship and Other Barriers to Drug Competition.”](#) *MGA Study*, July 2019.

[“A Balanced Plan for Fiscal Stability and Economic Growth.”](#) (with Joseph Antos, Andrew G. Biggs, James Capretta, and Alan D. Viard) *Solutions Initiative by Peter G. Peterson Foundation*, June 11, 2019.

[“Concerns Regarding the Proposed Rule to Restrict Drug Manufacturer Rebates in Medicare Part D and Medicaid MCOs.”](#) *MGA Study*, April 2019.

[“State Opioid Taxes: Economic and Health Policy Implications.”](#) *MGA Study*, January 2019.

- [“Steps to Reducing Barriers to Biosimilars in the United States.”](#) (with Christy Robinson) *MGA Study*, September 2018.
- [“Unrealized Savings from the Misuse of REMS and Non-REMS Barriers.”](#) *MGA Study*, September 2018.
- [“The Crisis Facing Multiemployer Pension Plans.”](#) *MGA Study*, August 2018.
- [“Charitable Giving and the Tax Cuts and Jobs Act.”](#) (with Derrick Choe) *AEI Economic Perspectives*, June 18, 2018.
- [“The Geographic Variation in the Cost of the Opioid Crisis.”](#) (with Scott Ganz) *AEI Economics Working Paper Series*, March 20, 2018.
- [“The Political Economy of a Carbon Tax: A County-By-County Investigation.”](#) (with Scott Ganz) *AEI Economics Working Paper Series*, February 1, 2018.
- [“The Bleak Long-Run Outlook: US Fiscal Policy and How to Improve It.”](#) *The Macdonald-Laurier Institute*, November 30, 2017.
- [“The Case for Fiscal Reform: Lessons from the Anglosphere.”](#) (with Sean Speer) *The Macdonald-Laurier Institute*, November 29, 2017.
- [“REMS and Restricted Distribution Programs.”](#) *MGA Study*, June 2017.
- [“How the Next FDA Commissioner Can Address Drug Prices by Promoting Drug Competition.”](#) *MGA Study*, April 2017.
- [“Employee Stock Ownership Plans as an Exit Strategy for Private Business Owners.”](#) *MGA Study*, March 2017.
- [“Causes and Non-Causes of Drug Shortages.”](#) *MGA Study*, January 2017.
- [“Tax Reform: Ryan-Brady Plan is a Better Way.”](#) *AEI Economic Perspectives*, October 31, 2016.
- [“Estimated Cost of FDA’s Proposed Generic Drug Labeling Rule: Updated for 2017–2024.”](#) *MGA Study*, July 2016.
- [“Payor Strategies to Promote Biosimilar Utilization.”](#) *MGA Study*, April 2016.
- [“Understanding Middle-Class Tax Cuts.”](#) *AEI Economic Perspectives*, April 2016.
- [“Economic Benefits of Increased Home Dialysis Utilization and Innovation.”](#) *MGA Study*, March 2016.
- [“Understanding the True Causes of the U.S. Methamphetamine Problem.”](#) *MGA Study*, November 2015.
- [“Medicaid Provider Taxes: Closing a Loophole.”](#) *Tax Notes*, June 29, 2015.
- [“Observable Flaws in CMS’s Dialysis Star-Rating System and a Proposed Alternative.”](#) *Bloomberg BNA’s Medicare Report*, May 1, 2015.
- [“Tax and Spending Reform for Fiscal Stability and Economic Growth.”](#) (with Joseph Antos, Andrew G. Biggs, and Alan D. Viard) *AEI Economic Perspectives*, May 2015.

[“American Association for Justice Misses on ‘The True Costs of Generic Drug Regulation.’”](#) *MGA Study*, April 2015.

[“An Examination of CMS’s Dialysis Star-Rating System.”](#) *HLB Report*, March 2015.

[“The Economic Viability of a U.S. Biosimilars Industry.”](#) *MGA Study*, February 2015.

[“Considerations of the FDA’s Impact on Competition in the Drug Industry.”](#) *MGA Study*, November 2014.

[“Obesity in the Medicare Population: Opportunities for Cost Savings.”](#) *MGA Study*, October 2014.

[“Strengthening the G20’s Membership.”](#) (with James K. Glassman) *National Taxpayers Union White Paper*, September 22, 2014.

[“Health and Economic Benefits of Weight Loss among Obese U.S. Adults.”](#) *MGA Study*, August 2014.

[“Lost Prescription Drug Savings from Use of REMS Programs to Delay Generic Market Entry.”](#) *MGA Study*, July 2014.

“Jobs and Growth Effects of Tax Rate Reductions in Ohio.” *MGA Study*, May 2014.

[“Budgetary Impact of Obesity in the United States.”](#) *MGA Study*, May 2014.

[“Should E-Cigarettes Be Taxed?”](#) (with Sally Satel, M.D., and Alan D. Viard) *Tax Notes*, April 14, 2014.

[“Proposed FDA Generic Drug Regulation: Higher Prices, No Public Health Benefit.”](#) (with Scott Gottlieb, M.D., and Robert W. Pollock) *AEI Health Policy Outlook*, March 2014.

[“Comparing Economic Impact Estimates of ‘Reverse Payment’ Settlements.”](#) *MGA Study*, February 20, 2014.

[“FDA’s Proposed Generic Drug Labeling Rule: An Economic Assessment.”](#) *MGA Study*, February 5, 2014.

[“The Role of Economic and Political Resilience in Fiscal Reform.”](#) *National Chamber Foundation White Paper*, October 28, 2013.

[“American Households: An Inspiration for Political Change.”](#) *Business Horizon Quarterly*, Summer 2013.

[“Israeli Corporate Tax Policy: A Pro-Growth System at Risk.”](#) *AEI Economic Perspective*, June 2013.

[“Sequestration’s Uniform Medicare Cut Will Yield Disparate Impacts Across Providers.”](#) (with Brett Leitner) *The Health Lawyer*, June 2013.

[“Tax Reform and Fiscal Sanity.”](#) *Business Horizon Quarterly*, Spring 2013.

[“The Long-Term Returns of Obesity Prevention Policies.”](#) *MGA Study*, April 24, 2013.

[“Macroeconomic Impact of S ESOPs on the U.S. Economy.”](#) *MGA Study*, April 17, 2013.

- [“An Analysis of the Economic Impact of Requiring Prescriptions for Pseudoephedrine Products.”](#) *MGA Study*, March 4, 2013
- [“Consequences of Inaction: The Fiscal Cliff and the Looming Entitlement Crisis.”](#) *National Chamber Foundation White Paper*, December 13, 2012.
- [“A Debt Strategy for the Next 30 Years.”](#) *Business Horizon Quarterly*, Fall 2012.
- [“Returning to an Economic Growth Agenda.”](#) *inFOCUS Quarterly*, Fall 2012.
- [“A Modest Approach for Effective Multilateral Institutions.”](#) *SAIS Review*, Summer/Fall 2012.
- [“An Analysis of the Benefits S ESOPs Provide the U.S. Economy and Workforce.”](#) *MGA Study*, July 26, 2012.
- [“Who Should the ‘20’ Be? A New Membership System to Boost the Legitimacy of the G20 at a Critical Time for the Global Economy.”](#) (with James K. Glassman) *National Taxpayers Union White Paper*, June 14, 2012.
- [“Tax Analysts Exclusive: A Conversation with Alex Brill.”](#) *Tax Notes*, January 30, 2012.
- [“A Pro-Growth, Progressive, and Practical Proposal to Cut Business Tax Rates.”](#) *AEI Tax Policy Outlook*, January 2012.
- [“The Benefits and Limitations of Income Tax Reform.”](#) (with Alan D. Viard) *AEI Tax Policy Outlook*, September 2011.
- [“Fiscal Solutions: A Balanced Plan for Fiscal Stability and Economic Growth.”](#) (with Joseph Antos, Andrew G. Biggs, and Alan D. Viard) *Solutions Initiative by Peter G. Peterson Foundation*, May 25, 2011.
- [“The Case against Company Stock in 401\(k\)s.”](#) *AEI Retirement Policy Outlook*, April 2011.
- [“Overspending on Multi-Source Drugs in Medicaid.”](#) *AEI Working Paper*, March 28, 2011.
- [“Responding to the Recession: The Challenge for Unemployment Insurance.”](#) *State Tax Notes*, March 7, 2011.
- [“Peer-to-Peer Lending: Innovative Access to Credit and the Consequences of Dodd-Frank.”](#) *Washington Legal Foundation Background*, December 3, 2010.
- [“Dear DAD: Southgate and the American Jobs Creation Act.”](#) *Tax Notes*, January 25, 2010.
- [“Taxing the Sick: How ‘Fees’ in Health Care Reform Hurt Patients.”](#) *AEI Tax Policy Outlook*, October 2009.
- [“The Stimulus Bill: The Other Long-Term Deficit Challenge.”](#) *Tax Notes*, September 14, 2009.
- [“Corporate Tax Rates: Receipts and Distortions.”](#) *Tax Notes*, December 22, 2008.
- “Proper Duration of Data Exclusivity for Generic Biologics: A Critique.” *MGA Study*, November 2008.
- [“Effective Marginal Tax Rates, Part 2: Reality.”](#) (with Alan D. Viard) *Tax Notes*, September 20, 2008.

[“Effective Marginal Tax Rates, Part 1: Basic Principles.”](#) (with Alan D. Viard) *Tax Notes*, September 8, 2008.

“Seller Funded Downpayment Assistance: New Data Suggests Government Claims Exaggerated.” *MGA Study*, September 8, 2008.

[“Taxing Capital.”](#) *AEI Tax Policy Outlook*, February 2008.

[“Individual Taxes After 2010: Post-Permanence-ism.”](#) *National Tax Journal*, September 2007, Vol. LX, No. 3.

“Forecasting U.S. Health Care Spending: A Review of Federal Estimates.” *Working Paper*, August 2007.

“Taxing Capital: How Much You Pay Matters, But So Does How You Pay.” (with Bill Thomas and Robert S. Winters) *Buchanan, Ingersoll & Rooney Tax Advisory*, May 30, 2007. Reprinted in *Practical US/Domestic Tax Strategies*, July 2007.

[“Revenue-Maximizing Corporate Income Taxes: The Laffer Curve in OECD Countries.”](#) (with Kevin Hassett) *American Enterprise Institute Working Paper #137*, July 31, 2007.

[“Knowing What’s Good for You: Energy Conservation Investment and the Uninformed Consumer Hypothesis,”](#) (with Gilbert Metcalf and Kevin Hassett) *Tufts University Working Paper*, June 1999.

TESTIMONY

[“Broad, Efficient, and Technology-Neutral Tax Policy for Clean Energy.”](#) *Testimony before Senate Committee on Finance*, April 27, 2021.

[“Foster Competition to Realize Additional Pharmaceutical Cost Savings.”](#) *Statement before the Senate Committee on Health, Education, Labor, and Pensions Subcommittee on Primary Health and Retirement Security*: “Why Does the US Pay the Highest Prices in the World for Prescription Drugs?” March 23, 2021

[“Efficient and Targeted Tax Policy During the Coronavirus Pandemic.”](#) *Testimony before House Subcommittee on Select Revenue Measures*, September 11, 2020.

[“Understanding Competition in U.S. Prescription Drug Markets: Entry and Supply Chain Dynamics.”](#) *Public Comment Submitted to the Federal Trade Commission*, December 8, 2017.

[“The Opportunities for Individual Tax Reform.”](#) *Testimony before Senate Committee on Finance*, September 14, 2017.

“The Hatch-Waxman Amendments: Ensuring a Balance Between Innovation and Access.” *Remarks at Food and Drug Administration Public Meeting*, July 18, 2017.

[“S is for Savings: Pro-Growth Benefits of Employee-Owned S Corporations.”](#) *Testimony before House Small Business Committee*, April 27, 2016.

“Supplemental Applications Proposing Labeling Changes for Approved Drugs and Biological Products.” *Remarks at Food and Drug Administration Public Meeting*, March 27, 2015.

[“Framework for Evaluating Tax Extenders.”](#) *Testimony before House Subcommittee on Select Revenue Measures*, June 8, 2012.

[“Tales from the Unemployment Line: Barriers Facing the Long-Term Unemployed.”](#) *Statement Submitted for the Record, Senate Committee on Health, Education, Labor and Pensions*, December 21, 2011.

[“Social Security’s Finances.”](#) *Testimony before House Subcommittee on Social Security*, June 23, 2011.

[“The State of U.S. Manufacturing.”](#) *Testimony before Joint Economic Committee*, June 22, 2011.

[“Retirement Security: Challenges Confronting Pension Plan Sponsors, Workers, and Retirees.”](#) *Testimony before House Subcommittee on Health, Employment, Labor, and Pensions*, June 14, 2011.

[“An Incremental Approach to Social Security Reform.”](#) *Testimony before Senate Finance Committee*, May 10, 2011.

[“Saving on Multi-Source Drugs in Ohio’s Medicaid Program.”](#) *Testimony before Ohio House Health and Human Services Subcommittee*, April 7, 2011.

[“The Stimulus: Two Years Later.”](#) *Testimony before House Subcommittee on Regulatory Affairs, Stimulus Oversight and Government Spending*, February 16, 2011.

[“Factors Affecting Unemployment Insurance Trust Fund Solvency.”](#) *Testimony before House Ways and Means Committee, Subcommittee on Income Security and Family Support*, May 6, 2010.

[“Testimony on Creating a Pathway for Follow-on Biologics.”](#) *Testimony before House Judiciary Committee*, July 14, 2009.

“Follow-On Biologic Drugs: Framework for Competition and Continued Innovation.” *Remarks at Federal Trade Commission Roundtable*, November 21, 2008.

[“Unemployment Insurance: Considerations for Extending Benefits.”](#) *Testimony before House Ways and Means Committee, Subcommittee on Income Security and Family Support*, April 10, 2008.

AMICUS BRIEFS AND PUBLIC COMMENTS

[“A Letter to the FTC Regarding the Business Practices of Pharmacy Benefit Managers and Their Impact on Independent Pharmacies and Consumers.”](#) *Public Comment Submitted to the Federal Trade Commission*, May 12, 2022.

[“Brief of Brill, Knoll, Mason, and Viard as Amici Curiae in Support of Petitioner in *South Dakota v. Wayfair, Inc.*”](#) (with Alan D. Viard, Michael Knoll, and Ruth Mason) U.S. Supreme Court, March 6, 2018.

[“RE: Docket No. R-1404 and RIN No. 7100 AD63.”](#) *Comment to the Federal Reserve on Debit Card Interchange Fees*, February 22, 2011.

[“A Letter to the FDA Regarding iQOS, a Less Harmful Alternative to Cigarettes.”](#) (with Sally Satel) *Public Comment Submitted to the Food and Drug Administration*, November 7, 2017.

[“E-Cigarettes: The Risk of Over-Warning.”](#) *Public Comment Submitted to the Food and Drug Administration*, September 30, 2015.

[“Brief of the Tax Economists as Amici Curiae in *Maryland Comptroller v. Wynne*.”](#) (with Christopher DeMuth, Kevin A. Hassett, Alan D. Viard, Alan J. Auerbach, Robert Shapiro, R. Glenn Hubbard, and Brian Galle) U.S. Supreme Court, September 29, 2014.

“Comment,” Emerging Health Care Competition and Consumer Issues. *Federal Trade Commission Roundtable, Project No. P08390*, December 22, 2008.

[“Supreme Court Amicus Brief in *Davis v. Kentucky Department of Revenue*.”](#) (with Alan D. Viard, Christopher DeMuth, Kevin Hassett, Glenn Hubbard, Kent Smetters, and Jason Furman) U.S. Supreme Court, September 21, 2007.

OP-EDS AND OTHER COMMENTARY

[“Don’t Let Pandemic Fatigue Inhibit Pandemic Preparedness.”](#) *AEIdeas*, November 15, 2022.

[“Macroeconomics of the Child Tax Credit.”](#) *AEIdeas*, November 10, 2022.

[“More Concerns with the Massachusetts Millionaire’s Tax.”](#) *AEIdeas*, October 11, 2022.

[“President Biden’s Student Loan Forgiveness: The Impact on Individuals’ State Taxes.”](#) (with Grant Seiter) *AEIdeas*, September 28, 2022.

[“President Biden’s Student Loan Forgiveness: The Impact on State Tax Revenues.”](#) (with Grant Seiter) *AEIdeas*, September 19, 2022.

[“Health Care Jobs Gap Remains Serious.”](#) (with Grant Seiter) *AEIdeas*, July 11, 2022.

[“Massachusetts’ Proposed ‘Millionaires’ Tax’ Will Push up the Federal Deficit.”](#) (with Grant Seiter) *The Hill*, April 18, 2022.

[“Sleight of Hand: The Administration’s Tax Agenda.”](#) *AEIdeas*, March 30, 2022.

[“Charitable Giving is Good. Be Smart About How to Encourage It.”](#) (with Grant Seiter) *AEIdeas*, March 23, 2022.

[“Pension Smoothing—The Budget Gimmick That Will Not Die.”](#) (with Alan D. Viard) *AEIdeas*, September 22, 2021.

[“Should the US Offer Tax Credits to Promote Renewable Energy?”](#) *Wall Street Journal*, July 12, 2021.

[“Biden’s Corporate Tax Hike is Bad for Growth—Try a Carbon Tax Instead.”](#) *The Hill*, June 22, 2021.

[“Tackle the Tax Gap.”](#) *AEIdeas*, May 12, 2021.

- [“Unintended Consequences: Democrat’s Child Tax Credit Will Cost Jobs.”](#) *Bloomberg Tax*, April 22, 2021.
- [“There are Costs for Climate Change Whether Leaders Take Action or Not.”](#) *The Hill*, March 23, 2021.
- [“How Will the American Rescue Plan Impact Your 2021 Tax Liability?”](#) (With Kyle Pomerleau and Grant Seiter) *AEIdeas*, March 17, 2021.
- [“The American Rescue Plan’s Likely Cost is Way More than \\$1.9 Trillion.”](#) *AEIdeas*, March 4, 2021.
- [“Pick Your Child Tax Credit.”](#) *AEIdeas*, March 2, 2021.
- [“Almost-Speaker McCarthy.”](#) *AEIdeas*, November 23, 2020.
- [“Impact of the Coronavirus Pandemic on Red, Blue, and Swing States.”](#) (with Grant Seiter) *AEIdeas*, October 20, 2020.
- [“A Deal for Coronavirus Fiscal Relief.”](#) (with Betsey Stevenson) *The Hill*, September 17, 2020.
- [“COVID-19 and Nursing Homes: National Updates and Early Evidence on the Second Wave.”](#) (with Benedic Ippolito) *AEIdeas*, August 10, 2020.
- [“Toward a Better Employee Retention Tax Credit.”](#) *AEIdeas*, August 3, 2020.
- [“A Tax Incentive, not a Spending Program, to Boost Employment.”](#) *AEIdeas*, July 16, 2020.
- [“The Evolving Opioid Crisis.”](#) (with Scott Ganz and Burke O’Brien) *AEIdeas*, June 29, 2020.
- [“COVID-19 and Nursing Homes: Understanding State-Level Variation.”](#) (with Benedic Ippolito) *AEIdeas*, June 26, 2020.
- [“Nursing Home COVID-19 Data are Getting Better.”](#) (with Benedic Ippolito) *AEIdeas*, June 19, 2020.
- [“COVID-19 and Nursing Homes: Examining New National Data.”](#) (with Benedic Ippolito) *AEIdeas*, June 10, 2020.
- [“Efforts to Combat E-Cigarette Misuse Could Backfire.”](#) *RealClearHealth*, February 18, 2020.
- [“Rising Tax Burdens for Those Earning the Most.”](#) (with Scott Ganz) *AEIdeas*, October 15, 2019.
- [“Pro-Family Tax Policy: The Case of the Tax Cuts and Jobs Act.”](#) *AEIdeas*, October 7, 2019.
- [“Hey World: Do not Ban E-Cigarettes.”](#) *AEIdeas*, September 4, 2019.
- [“The Economics of Biologic Drugs.”](#) (with Benedic N. Ippolito) *Health Affairs Blog*, August 8, 2019.
- [“Biologics are not Natural Monopolies.”](#) (with Benedic N. Ippolito) *Health Affairs Blog*, July 2, 2019.
- [“2018 Charitable Giving Dips, as Predicted.”](#) (with Derrick Choe) *AEIdeas*, June 28, 2019.

[“Action on Climate Change Should Not Include Creation of New Entitlements.”](#) (with Phillip Swagel) *Washington Examiner*, March 14, 2019.

[“Carbon Tax Most Efficient in Tackling Climate Change.”](#) (with Alex Flint) *Houston Chronicle*, March 1, 2019.

[“Costs of the Green New Deal.”](#) *The Hill*, January 31, 2019.

[“The US Labor Market Data is Great. What Does it Mean for this Year’s Midterms?”](#) *AEIdeas*, October 4, 2018.

[“Happy Birthday, FDA Tobacco Plan!”](#) *AEIdeas*, August 7, 2018.

[“Supreme Court Ruling on Online Sales Tax Sets Level Playing Field.”](#) (with Alan D. Viard) *The Hill*, June 26, 2018.

[“What is Behind That Record-Breaking State Unemployment Rate Data?”](#) *AEIdeas*, June 19, 2018.

[“Waiting for the Supreme Court’s Wayfair Decision.”](#) (with Alan D. Viard) *AEIdeas*, June 15, 2018.

[“The Effects of Tax Reform on the Medical Deduction.”](#) (with Benedic Ippolito) *Tax Notes*, May 14, 2018.

[“Election Season is Great Time to Debate Net Neutrality in America.”](#) *The Hill*, May 8, 2018.

[“SCOTUS Should Balance Main Street and Online.”](#) (with Michael Knoll, Ruth Mason and Alan D. Viard) *RealClearMarkets*, April 11, 2018.

[“If Entitlement Reform is Too Hard, Lawmakers Can Take Baby Steps.”](#) *The Hill*, February 8, 2018.

[“The Partisan Divide Over the Carbon Tax is all Smoke.”](#) (with Scott Ganz) *RealClearPolicy*, January 29, 2018.

[“FDA Should Approve Less Harmful Alternatives to Cigarettes.”](#) *The Daily Caller*, January 23, 2018.

[“New State-Level Estimates of the Economic Burden of the Opioid Epidemic.”](#) *AEIdeas*, January 16, 2018.

[“Tax Code in Transition: How to Treat Accumulated Untaxed Foreign Earnings.”](#) *AEIdeas*, December 11, 2017.

[“Fiscal Reform Lessons from the Anglosphere.”](#) (with Sean Speer) *RealClearPolicy*, December 1, 2017.

[“Corporate Rate Cut: A Gradual Phase-in Would Be Best.”](#) (with Alan D. Viard) *AEIdeas*, November 28, 2017.

[“How Much Economic Growth Can Tax Reform Deliver? Part III.”](#) *AEIdeas*, November 21, 2017.

[“Relax, the Housing Market Will Be Fine after Tax Reform.”](#) *AEIdeas*, November 9, 2017.

[“Beware These Misleading Arguments Against an Internet Sales Tax.”](#) *AEIdeas*, October 6, 2017.

[“SALT Repeal: Illustrated.”](#) *AEIdeas*, October 5, 2017.

[“Best Part of Republican Tax Plan Is Repeal of the State Tax Deduction.”](#) *The Hill*, October 3, 2017.

[“Who Is Helping After Hurricane Harvey?”](#) (with Scott Ganz) *AEIdeas*, September 21, 2017.

[“AEI Scholars Bookend the Witness Table at Senate Finance Committee.”](#) *AEIdeas*, September 20, 2017.

[“Shop Online? Internet Retailers Have a Tax Advantage Congress Must End.”](#) *The Hill*, August 9, 2017.

[“A Few Comments on E-Cigarettes and Cigarette Smoking among Adolescents and Young Adults.”](#) (with Sally Satel, M.D., and Stan Veuger) *AEIdeas*, July 24, 2017.

[“Happy Birthday, #BetterWay Tax Plan.”](#) *AEIdeas*, June 23, 2017.

[“Let’s Scrap Regulations in Favor of a Carbon Tax.”](#) *CNBC*, June 6, 2017.

[“Don’t Thwart an Ally in the War on Tobacco.”](#) *EURACTIV*, May 12, 2017.

[“Trump vs. House GOP: Whose Plan Is More Pro-Growth?”](#) *RealClearMarkets*, May 4, 2017.

[“Running for Your Life? Not So Much.”](#) *RealClearHealth*, April 28, 2017.

[“Investing in Tax Reform Today Will Yield a Strong Economy Tomorrow.”](#) *The Hill*, April 11, 2017.

[“Who Would Win a UK-Spain War?”](#) *AEIdeas*, April 5, 2017.

[“Repeal and Replace May Have Failed Anyway.”](#) *AEIdeas*, March 31, 2017.

[“Border Adjustment Tax: \\$260 Billion More Than You Thought.”](#) *AEIdeas*, January 30, 2017.

[“Trump Tax Plan Could Negatively Impact Giving.”](#) (with Aparna Mathur and Cody Kallen) *RealClearMarkets*, December 9, 2016.

[“Who Will Pay for Hillary Clinton’s Tax-Code Social Engineering?”](#) *RealClearMarkets*, October 28, 2016.

[“6 Things to Know about Hillary Clinton’s New Child Tax Credit Expansion.”](#) *AEIdeas*, October 14, 2016.

[“Broaden the Base—A Tax Reform Visualizer.”](#) (with Matt Jensen) *AEIdeas*, August 22, 2016.

[“Too Much Gym Class?”](#) (with Rachel Brill) *InsideSources*, July 5, 2016.

[“Bernie Sanders’ State Wants to Unlearn the Lesson of Competition.”](#) *RealClearMarkets*, June 7, 2016.

[“Obama’s Wall Is Bad Too.”](#) *US News & World Report*, May 9, 2016.

[“What Are the Tangible Benefits of Middle-Class Tax Cuts?”](#) *AEIdeas*, April 13, 2016.

[“As Tax Day Approaches, We Can Surely Do Better.”](#) *RealClearMarkets*, April 13, 2016.

- [“Why Are States Taxing E-Cigarettes?”](#) (with Alan D. Viard) *InsideSources*, April 5, 2016.
- [“A Senate SCOTUS Strategy to Preserve the Free Option.”](#) *AEIdeas*, March 17, 2016.
- [“Hospital \(Un\)productivity.”](#) *Modern Healthcare*, December 10, 2015.
- [“Israel’s Impressive Economy.”](#) *InsideSources*, November 3, 2015.
- [“The Dangers of FDA Warnings.”](#) *Morning Consult*, October 22, 2015.
- [“How Obamacare Overpays for Medicaid.”](#) *RealClearMarkets*, July 15, 2015.
- [“Well Played, Pelosi.”](#) *AEI*, June 15, 2015.
- [“Tax Day Is Not the Reason the Tax Code Stinks,”](#) *American.com*, April 15, 2015.
- [“The G20 Should Set Membership Rules Now.”](#) (with James K. Glassman) *The Hill’s Congress Blog*, November 14, 2014.
- [“Inversion Crackdown Dodges Real Job Opportunities.”](#) *American.com*, September 24, 2014.
- [“It’s Back! The Return of the Pension-Smoothing Gimmick.”](#) (with Alan D. Viard) *AEIdeas*, July 14, 2014.
- [“Expert’s Take: Tax Extenders Debate.”](#) *Human Events*, May 14, 2014.
- [“A Tax on Public Health.”](#) *US News & World Report’s “Economic Intelligence,”* May 8, 2014.
- [“Give the CBO Long-Range Tools.”](#) *The Hill*, April 16, 2014.
- [“A Truly Absurd Tax Code Illustrates the Need for Rational Reform.”](#) *RealClearMarkets*, April 16, 2014.
- [“Don’t Tax E-Cigarettes.”](#) (with Alan D. Viard and Sally Satel, M.D.) *AEIdeas*, April 14, 2014.
- [“Recent Senate Deal on Unemployment Benefits Shows That Bipartisanship Isn’t Always Good.”](#) *National Review Online*, March 17, 2014.
- [“Obama’s 2015 Budget: The Good and the Bad.”](#) *Spotlight on Poverty and Opportunity*, March 17, 2014.
- [“One Step Closer to Tax Reform.”](#) *American.com*, February 27, 2014.
- [“Extended Unemployment Benefits: Not What the Labor Market Needs.”](#) *RealClearMarkets*, January 8, 2014.
- [“Time for a New GOP Grand Strategy.”](#) *NationalInterest.com*, October 27, 2013.
- [“A House GOP Option: Shrink the Senate Plan Then Get Serious About Entitlement Reform.”](#) *AEIdeas*, October 16, 2013.
- [“What Would McAuliffe Policies Really Cost?”](#) *Richmond Times Dispatch*, October 11, 2013.
- [“Lowering Swipe Fees Shows a Disregard for the Value of the Service.”](#) *The New York Times*, August 6, 2013.

[“Medication Non-Adherence and the Obama Administration’s Misguided Efforts to Achieve Health Savings.”](#) *AEIdeas*, July 2, 2013.

[“New Corporate Tax Plan Threatens Israeli Growth.”](#) *AEIdeas*, June 10, 2013.

[“Jason Furman Would Serve with Distinction as Chair of the Council of Economic Advisers.”](#) (with Alan D. Viard, Andrew G. Biggs, Kevin A. Hassett, R. Glenn Hubbard, John H. Makin, Greg Mankiw, Kent Smetters, Michael R. Strain, and Phillip Swagel) *AEIdeas*, June 10, 2013.

[“Time to Stop Funding Unemployment Benefits.”](#) *FoxNews.com*, May 16, 2013.

[“Israel’s Proposed Tax Increases Jeopardize Its Record of Economic Success.”](#) *AEIdeas*, May 9, 2013.

[“How the Corporate Tax Negatively Impacts Israeli Investment.”](#) *RealClearMarkets*, April 26, 2013.

[“Medicare Savings the Obama Budget Plan Overlooks.”](#) *RealClearMarkets*, April 18, 2013.

[“Overhauling the Tax Code: The Devil Is in the Transition.”](#) *The Hill*, April 11, 2013.

[“Bowles-Simpson Doesn’t Address Unsustainable Health Care Spending.”](#) *US News & World Report Debate Club*, February 20, 2013.

[“Tax Hikes You May Have Forgotten About.”](#) *The Hill’s Congress Blog*, February 7, 2013.

[“Fiscal Cliff Deal Bad for Future Generations.”](#) *CNN Global Public Square*, January 4, 2013.

[“Plan B for the Fiscal Cliff: Recession Avoidance.”](#) *RealClearMarkets*, December 17, 2012.

[“8 Things to Know about the Candidates’ Tax Policies.”](#) *American.com*, November 2, 2012.

[“Joe Biden Miscited Our Work at the Debate Last Night.”](#) (with Matt Jensen) *AEIdeas*, October 12, 2012.

[“The Romney Tax Plan: Not a Tax Hike on the Middle Class.”](#) *American.com*, October 1, 2012.

[“The Encroaching Fiscal Cliff: Health Care Edition.”](#) *RealClearMarkets*, September 17, 2012.

[“Tough Politics Are the Barriers to True Tax Simplification.”](#) *Forbes.com*, September 12, 2012.

[“There’s No Free Lunch on Tax Reform.”](#) (with Alan D. Viard) *AEIdeas*, August 3, 2012.

[“Two Steps toward Reforming the Tax Code.”](#) *The Hill*, July 26, 2012.

[“Why Bankers Shouldn’t Put All Their Eggs in One Investment Basket.”](#) *AEIdeas*, July 10, 2012.

[“Earmark Ban Backfires, and Trade Policy Pays the Price.”](#) *RealClearMarkets*, July 4, 2012.

[“The G-20 Needs Better Admissions Standards.”](#) (with James K. Glassman) *Wall Street Journal*, June 19, 2012.

[“Senate Transportation Bill Opens Door to More Bailouts.”](#) *AEIdeas*, April 27, 2012.

[“Understanding Tax Fairness \(and Why the Buffett Rule Is a Distraction\).”](#) *American.com*, April 17, 2012.

- [“More Than One Way to Save on Medicaid.”](#) *State Journal-Register*, April 12, 2012.
- [“The Big Lie at the Heart of the Highway Bill.”](#) (with Alan D. Viard) *TheAtlantic.com*, March 16, 2012.
- [“Warning: Obama Proposes Tripling Dividend Tax Rate.”](#) (with Alan D. Viard) *RealClearMarkets*, March 7, 2012.
- [“3 Ways Obama’s Corporate Tax Reform Framework Falls Short.”](#) *AEIdeas*, February 24, 2012.
- [“A Plausible First Step Toward Tax Reform.”](#) *RealClearMarkets*, February 8, 2012
- [“Banks and Government Near Settlement on Mortgages: What Does it Mean?”](#) *American.com*, January 23, 2012.
- [“House Conservatives’ New Emphasis on Economic Growth.”](#) *AEIdeas*, January 6, 2012.
- [“How to Lure Foreign Investment to the US.”](#) (with Chad Hill) *Forbes.com*, December 20, 2011.
- [“The Payroll Tax Holiday Is a Bad Bipartisan Idea.”](#) *American.com*, December 6, 2011.
- [“IRS Bounces on Checks.”](#) *American.com*, December 2, 2011.
- [“Tax Reform: Legislating vs. Campaigning.”](#) *AEIdeas*, October 28, 2011.
- [“The Schumer-Lee Housing Proposal Comes Up Short as Stimulus.”](#) (with Rohan Poojara) *Forbes.com*, October 27, 2011.
- [“Perry’s Plan Would Preserve Crony Capitalist Tax Code.”](#) *AEIdeas*, October 25, 2011.
- [“A Victory Celebration and a Wake for Free Trade.”](#) *FoxNews.com*, October 17, 2011.
- [“Stimulus Rhetoric Déjà Vu.”](#) *AEIdeas*, October 7, 2011.
- [“Housing Sector Stimulus: Necessary and Effective or Dangerous and Unfair?”](#) *AEIdeas*, October 4, 2011.
- [“The Benefits and Limitations of Income Tax Reform.”](#) (with Alan D. Viard) *AEIdeas*, September 27, 2011.
- [“Super Committee vs. Fiscal Commission: It’s Different This Time.”](#) *RealClearMarkets*, September 14, 2011.
- [“Congress Needs to Learn That on Fiscal Issues, There’s No Golden Ticket.”](#) *FoxNews.com*, July 28, 2011.
- [“Housing Finance: For Once, Please Leave It Alone.”](#) *American.com*, July 6, 2011.
- [“Limit the Real Debt.”](#) (with Colin Hanna) *National Review Online*, June 2, 2011.
- [“How We Would Cut America’s Debt.”](#) (with Joseph Antos, Andrew G. Biggs, and Alan D. Viard) *Washington Post*, May 23, 2011.
- [“Don’t Expect a Quick Resolution to the Debt Limit Debate.”](#) *AEIdeas*, May 3, 2011.
- [“Please Actually Read My Research.”](#) *American.com*, April 30, 2011.

- [“Who Among Us Doesn’t Pay Income Tax?”](#) *RealClearMarkets*, April 20, 2011.
- [“Free Money in Medicaid? A Lesson from Mississippi and Massachusetts.”](#) *AEIdeas*, March 28, 2011.
- [“Debt Limit Reality.”](#) *AEIdeas*, January 27, 2011.
- [“Reform, Don’t Raise, the Debt Limit.”](#) *Forbes.com*, January 19, 2011.
- [“How to Think about the Tax Deal.”](#) *AEIdeas*, December 7, 2010.
- [“Tax Breaks for the Wealthy Do Boost Economy.”](#) (with Chad Hill) *Forbes.com*, October 27, 2010.
- [“Warren Appointment Would Mock Principle Upon Which Agency Was Established.”](#) (with Aparna Mathur) *AEIdeas*, September 16, 2010.
- [“Obama’s Subprime Nominee.”](#) (with Aparna Mathur) *Forbes.com*, August 10, 2010.
- [“The Unemployment Insurance Crisis.”](#) *American.com*, June 29, 2010.
- [“Keep it Up, Congress, and the Economy May Rebound!”](#) *AEIdeas*, June 17, 2010.
- [“Politics Disguised as Guidance.”](#) *Forbes.com*, June 11, 2010.
- [“Stimulus Bill Repeal?”](#) *AEIdeas*, March 4, 2010.
- [“Another Obama Tax Hike.”](#) (with Douglas Holtz-Eakin) *WSJ.com*, February 4, 2010.
- [“Americans Are Good Economists.”](#) *American.com*, January 28, 2010.
- [“Book Review: Start-up Nation.”](#) *Transatlantic Dialogue*, January 28, 2010.
- [“Build Green Infrastructure That Works for All Iowans.”](#) (with Scott Ganz) *Des Moines Register*, November 27, 2009.
- [“Estimates of Federal Spending on Departments Miss the Mark.”](#) *AEIdeas*, November 12, 2009.
- [“Hitting the Sick in the Wallet.”](#) *American.com*, November 6, 2009.
- [“A Permanent Stimulus?”](#) (with Amy Roden) *AEIdeas*, November 5, 2009.
- [“About That Stimulus: The Shovel Wasn’t Ready.”](#) (with Rachel Forward) *American.com*, October 27, 2009.
- [“A Sickening Deficit.”](#) (with Amy Roden) *Forbes.com*, October 19, 2009.
- [“Sugar Tax Is Fatheaded.”](#) *AEIdeas*, September 10, 2009.
- [“A Fat Tax That’s Hard to Swallow.”](#) (with Aparna Mathur) *American.com*, June 12, 2009.
- [“What Should Congress Do with Liars and Cheaters?”](#) *Forbes.com*, June 2, 2009.
- [“\\$200,000 Was ‘High Income’... in 1976.”](#) *AEIdeas*, June 1, 2009.
- [“An Uncharitable Proposal.”](#) (with Phillip Swagel) *American.com*, March 26, 2009.
- [“A First Step Toward Fiscal Responsibility.”](#) (with Alan D. Viard) *American.com*, January 26, 2009.

- [“Why Obama’s ‘Tax Cuts’ Won’t Work.”](#) *American.com*, January 8, 2009.
- [“The Real Problem with Obama’s Tax Plan.”](#) (with Arthur Brooks and Alan D. Viard) *Washington Post*, October 29, 2008.
- [“The Folly of Obama’s Tax Plan.”](#) (with Alan D. Viard) *American.com*, August 8, 2008.
- [“Tackle Social Security Reform in Small Steps.”](#) (with Bill Thomas) *Roll Call*, June 2, 2008.
- [“No Stimulus Gimmicks, Please.”](#) (with Bill Thomas) *Wall Street Journal*, January 18, 2008.
- [“The Real Pending Tax Hike.”](#) *Washingtonpost.com*, November 9, 2007.
- [“The U.S. Economy: What Does It Mean for Politicians?”](#) *TCS Daily*, November 9, 2007.
- [“Trading Places.”](#) *American.com*, October 31, 2007.
- [“Public ‘Private’ Equity: The Tax Puzzle.”](#) (with Bill Thomas) *American.com*, June 22, 2007.
- [“The Mixology of Foreign Labor.”](#) *American.com*, June 6, 2007.
- [“A How-To Guide to Raising Americans’ Taxes.”](#) *The Hill*, May 7, 2007.
- [“A Little Known Map of Tax Policy.”](#) *American.com*, March 15, 2007.
- “European Vacation: Why Americans Love the European Lifestyle and Europeans Would Love an American-Style Tax System.” American Council on Germany, *Business Advisory Council Spotlight*, January 2006.
- “Will the Real Global Economic Threat Please Stand Up?: Economic Weakness in Europe is the Risk, Not Strong Growth in China.” *Tech Central Station*, October 2005.
- “Don’t License Software Engineers.” AEI-Brookings Joint Center, *Policy Matters*. January 2001. Originally published in the *Boston Globe*, December 26, 2000.

EXPERT REPORTS

United States v. Timothy J. Dean and Michelle X. Dean, United States District Court for the Central District of California, Southern Division, January 2013. Technical assistance.

Warner-Lambert Co. et al. v. Purepac Pharmaceutical et al., United States District Court for the District of New Jersey, May 2010.

Takeda Pharmaceutical et al. v. Teva Pharmaceutical et al., United States District Court for the Southern District of New York, May 2010.

SELECT MEDIA

Television: *Agence France-Presse, Al Jazeera English, Bloomberg TV, CBN News, CNBC, CNN, C-SPAN Washington Journal, Fox Business News, Hearst TV, Ideas in Action, Japanese Broadcast Corp. (NHK), Nightly Business Report, Sun News Network, Swedish Broadcasting Corporation (SVT), White House Chronicles PBS Show.*

Radio: *America’s Radio News Network, BBC Radio, Bloomberg’s On the Economy with Tom Keene, First Word, Imagen Empresarial (Mexico), Inside the Economy, KMOX CBS Radio St.*

Louis, Lou Dobbs Radio, Marketplace, NightSide with Dan Rea, NPR On Point, Politics of Money (KCEO), The Price of Business, Voice of Russia.

Print: *Bloomberg, BNET, BusinessWeek, CNNMoney, Congressional Quarterly, Financial Times Deutschland, Forbes, Fox Business, Globe and Mail, The Hill, McClatchy Newspapers, National Journal, Politico, Reuters, Roll Call, Tax Notes, Wall Street Journal, Washington Post.*

OTHER ACCOMPLISHMENTS

Term Member, Council on Foreign Relations, 2007–2012.

Advisor (tax policy), President’s Fiscal Commission, 2010.

Staff Advisor, Economy Subcommittee of the Republican Platform Committee, 2008.

Program Chair, Tax Economists Forum, 2005–2006; Program Co-Chair, 2008.

Profiled by *Almanac of the Unelected*, 2003, 2004, 2005, and 2006.

Young Leader, American Council on Germany, 2005.

Recipient of the Birger Lecture Award, Tufts University, 2004.

Profiled by *National Journal* as a key Congressional aide, 2003.

National Science Foundation Graduate Fellowship Honorable Mention, 1999 and 2000.