

August 2019

SAGIT LEVINER

CURRICULUM VITAE

• GENERAL

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• EDUCATION

- 2007 Doctor of the Science of Laws (S.J.D.). Tax Policy. Academic advisors: Profs. Kyle D. Logue, Reuven S. Avi-Yonah, James R. Hines Jr
Dissertation: *Taking a Societal Perspective to Tax Policy-Making: On the Interface between Public Policy, Tax Law, and Society*
University of Michigan Law School, Ann Arbor, Michigan, USA
- 2002 Master of Laws (LL.M.) University of Michigan Law School, Ann Arbor, Michigan, USA
- 2000 Bachelor of Laws (LL.B.) Cum Laude. Graduated Top 2.6% (5th in class). Major: Law. Minor: Public Administration. University of Haifa Faculty of Law, Israel

• EMPLOYMENT HISTORY - ACADEMIC

- 2017-present Senior Lecturer, Dual Faculty Appointment
Ono Academic College Faculty of Law
Ono Academic College Faculty of Business Administration
Ono Academic College, Kiryat Ono, Israel
- Lecturer, Dual Faculty Appointment

2013-2016 Ono Academic College Faculty of Law
Ono Academic College Faculty of Business Administration
Ono Academic College, Kiryat Ono, Israel

2010 – 2013 Associate Professor
University at Buffalo Law School
State University of New York, Buffalo, New York

2010-2013 Overseas Affiliated Faculty
Ono Academic College Faculty of Law
Ono Academic College, Kiryat Ono, Israel

2009- 2010 Lecturer
Ono Academic College Faculty of Law
Ono Academic College, Kiryat Ono, Israel

2008-2009 Post Doctorate
Cegla Center for Interdisciplinary Research of the Law
Tel Aviv University Faculty of Law, Tel Aviv, Israel

Winter 2007 Co-Instructor, with Profs. Reuven S. Avi-Yonah & James R.
Hines Jr.
University of Michigan Tax Policy Colloquium
University of Michigan Law School, Ann Arbor, Michigan, USA

2005-2006 Instructor & Coordinator
University of Michigan S.J.D. Colloquium
University of Michigan Law School, Ann Arbor, Michigan, USA

Fall 2001 Teaching Assistant, Federal Income Taxation
University of Haifa Faculty of Law, Israel

1999-2000 Research Assistant, Evidence Law
University of Haifa Faculty of Law, Israel

1998-1999 Instructor, Legal Research & Writing
Student Excellence Program
University of Haifa Faculty of Law, Israel

• PROFESSIONAL ACTIVITIES**(A) PROFESSIONAL ACADEMIC FUNCTIONS**

- 2019 Distinguished Guest Lecture Series Organizer & Moderator: Guest speakers include: Israel Civil Rights Association CEO, Sharon Abraham-Weiss; Parliament Member Karin Elharar, The Knesser; Zen Auther & Master Jonathan Harrison; and Performer Artist Ester Rada
- 2018 Global Tax Gov Project Contributor, Leiden University, The Netherland
- 2017 Roundtable Organizer & Moderator, Public Opinion on Tax Justice. Speakers include: Israel Tax Authority Commissioner, Mr. Moshe Asher; Deputy to the ITA Commissioner, Mrs. Miri Savyon; Head of Fiscal Division, Israel Department of Justice, Mr. Kamil Atila; Public Opinion Expert, Dr. Mina Zemach. Ono Academic College Law Faculty & Faculty of Business Administration, Kiryat Ono, Israel
- 2014-2015 Research Advisor (Tax), Milken Institute for Innovation, Jerusalem, Israel
- Roundtable Organizer & Moderator, Critical Tax Policy Analysis in Israel. Speakers include: Prof. Avi Simhon, Hebrew University & Senior Economic Advisor to Prime Minister Netanyahu; Eran Ya'akov, Deputy Director & Vice President for Planning and Economy, Israel Tax Authority; David Bar & Mr. Hanan Fogel, Israel State Comptroller. Ono Academic College Faculty of Business Administration, Kiryat Ono, Israel
- 2013-2015 Collaborative Research, Tali Nir, Head of Social and Economic Rights Division, Israel Civil Rights Association, TLV, IL
- 2012-2013 Tax Law & Globalization Panel Organizer, Israel Law & Society Association Annual Conference, Ramat Gan, Israel. Speakers include: Prof. Mirit Cohen Eyal, Alabama University Law School; Dr. Rifat Azam, IDC Law School; Att. Tali Nir, Head of Social & Economic Rights Division, Israel Civil Rights Association
- Tax Seminar Instructor, University of Bergamo Ph.D. Programme in Tax Law, Bergamo, Italy

- 2011-2013 Member, University of Buffalo Law School Graduate & International Programs Committee
- 2003-2005 Member, Law School Teaching & Curriculum Committee, University of Michigan Law School
- 2002-2003 Member, Law School Clinical Advisory Committee Committee, University of Michigan Law School
- 1998-2000 Member, Faculty Teaching & Curriculum Committee, University of Haifa Law Faculty
- 1998-1999 Co-Founder, One-on-One, 1L-3L Mentoring Program, University of Haifa Law Faculty
- 1997-1998 Member, Law School Student Affairs Committee, University of Haifa Law Faculty
- 1997-2000 Member, Student Board, University of Haifa Law Faculty

(B) OTHER PROFESSIONAL FUNCTIONS

- 2007-2008 Senior Researcher, Tax Compliance — Policy & Administration, Internal Revenue Service National Headquarters (on loan from Chief Counsel to the Office of Research), Washington, D.C., USA
- 2000-2001 Postgraduate Intern (~First Year Associate), Tax Law, Tax Policy Office of The Attorney General, Israel Ministry of Justice, Jerusalem, Israel
- 1998-1999 Law Clerk, Tax Law, Law—General
Law Office of Paller, Katzoty, Cohen, Wagner & Co., Haifa, Israel

• AWARDS, HONORS, FELLOWSHIPS**(A) ACADEMIC HONORS, AWARDS & GRANTS**

- 2016-2018 Research Grant, Ono Academic College Faculty of Business Administration
Research Institute, Ono Academic College, Israel
- 2014-2015 Tax & Citizenship Conference Travel Grant, Ann Arbor, MI, USA
(accommodations); Critical Tax Association Annual Conference Travel Grant,
Northwestern, IL, USA (accommodations)
- 2013-2014 McGill University Faculty of Law Travel Grant, Montreal, CA (fully funded)
- 2012-2013 Bergamo University Faculty of Law Honorarium, Bergamo, Italy
- 2011-2013 Buffalo Law School Summer Research Grant, University of Buffalo Law
School, NY, USA
- 2009-2011 Returning Scientist Grant, Israel Ministry of Immigration, Jerusalem, Israel
(merit-based; nationwide selection)
- 2005-2006 Internal Revenue Service Research Conference Honoraria & Travel Grant,
Internal Revenue Service National Headquarters, Washington, D.C., USA
- 2004-2005 Ann Arbor Center for the Education of Women Towsley Scholar, University
of Michigan Law School, Ann Arbor, MI, USA (stipend)
- 2003 First Prize, Tannenwald Writing Competition for Excellence in Tax
Scholarship (two first place papers; blind review), The Tannenwald
Foundation, Washington, D.C., USA
- 2000 First Place, Annual Moot Court Competition, University of Haifa Law
Faculty, Haifa, Israel
- 1997-2000 Dean's List, Graduated Top 2.6%, University of Haifa Law Faculty
- 1998-1999 Haifa Faculty of Law Excellent Academic Achievement Scholarship, Haifa,
Israel
- 1997-1998 Haifa Faculty of Law High Academic Achievements Scholarship, Haifa, Israel
- 1997 Merit Certificate, Superior Performance in Constitutional Law, University of
Haifa Faculty of Law, Haifa, Israel

(B) FELLOWSHIPS

- 2008-2009 Academic Fellow, Cegla Center for Interdisciplinary Research of the Law,
Tel Aviv University Faculty of Law, Tel Aviv, Israel (stipend)
- 2004-2006 Michigan Grotius Fellow, University of Michigan Law School, Ann Arbor,
MI, USA (stipend & tuition waver)

- 2005-2006 Michigan Olin Summer Fellow in Law & Economics, University of Michigan Law School, Ann Arbor, MI, USA (stipend)
- 2001-2004 Michigan Center for Comparative & International Law Fellow, University of Michigan Law School, Ann Arbor, MI, USA (tuition waiver)

(C) OTHER HONORS & AWARDS

Articles appeared on the Social Science Research Network (SSRN) Top Ten Download List(s) for several areas, including: (1) Public Economics: Taxation, Subsidies, and Revenue; (2) Tax Law & Policy; (3) Regulation; (4) Comparative law; (5) Law Enforcement and Correction; (6) Law – General; and (7) Entrepreneurship Research and Policy Network. SSRN: <http://ssrn.com/author=414720>

• **PUBLICATIONS**

(A) ACADEMIC ARTICLES & BOOK CHAPTERS

a.1 Shannan, T., Leviner, S., Harary, M. (2017). Current Issues in Cross Border Taxation and Development in the State of Israel. In *Taxation & Development – A Comparative Study* (Karen Brown ed., Springer Publishing).

Prepared for the 19th Congress of the Int'l Academy of Comparative Law, Vienna.

Other contributors to the Int'l Tax & Development book include: Prof. Yoshihiro Masui (Tokyo University, Japan), Prof. Miranda Stewart (Melbourne University, AUS), Prof. Kim Brooks (Dalhousie University, CA).

a.2 Leviner, S., Nir, T. (2015). Tax Policy in Israel: Contemplating the Three Goals of Taxation. In *Honoring Arie Lapidot*, 125-171 (David Gliksberg ed., The Sacher Institute for Legislative Research and Comparative Law, Hebrew University Law Faculty).

Solicited work. Other contributors include: Prof. Strawczynski (Hebrew U. & Van Leer), Prof. Hadari (Tel Aviv), Prof. Margalioth (Tel Aviv), Prof. Reich (Bar Ilan).

a.3 Leviner, S. (2014). The Intricacies of Tax and Globalization. *Columbia Journal of Tax Law*, 5(2), 207-227.

Originally drafted for the 6th Ono-Columbia Joint Annual Conference Tax Panel. Other tax panelists include: Prof. & Former Dean David Schizer (Columbia), Prof. Reuven Avi-Yonah (Michigan), Prof. Yoram Margalioth (Tel Aviv).

Journal Ranking: 14 among 51 specialized law journals (taxation, global-wide, combined score), Washington & Lee Ranking (W&L), 2014; ranked 6th among specialized student-edited law journals (taxation, combined score), W&L Ranking, 2014.

a.4 Leviner, S. (2012). The Normative Underpinnings of Taxation. *Nevada Law Journal*, 13(1), 101-141.

Reprinted in Taxation: Beyond Economic Efficiency in United States Tax Law (Karen Brown et al. eds., Aspen Publishing, 2013).

Contributors to the Beyond Efficiency book include: Prof. Amy B. Monahan (Minnesota), Prof. Neil Buchanan (George Washington), Prof. Roberta Mann (Oregon).

Journal Ranking: 126th among 1,625 general-subject & specialized journals (all subjects, global-wide, combined score), W&L Ranking, 2014.

a.5 Leviner, S. (2012). The Role Tax Preparers Play in Taxpayer Compliance in The United States: An Empirical Investigation with Policy Implications. *Buffalo Law Review*, 60(4), 1079-1128.

Collaborative research with the Internal Revenue Service Office of Research, Analysis & Statistics, Nat'l Headquarters, Washington D.C.

Journal Ranking: 72th among 1,625 general-subject & specialized law journals (all subjects, global-wide, combined score), W&L Ranking, 2014.

a.6 Leviner, S. (2009). A New Era of Tax Enforcement: From 'Big Stick' to Responsive Regulation. *Michigan Journal of Law Reform*, 42, 381-429.

Journal Ranking: 30th (with YALE LAW & POLICY REVIEW) among 1,312 specialized law journals (all subjects, global-wide, combined score), W&L Ranking, 2014; Ranked 92th among 1,625 general-subject & specialized journals (all subjects, global-wide, combined score), W&L Ranking, 2014.

a.7 Leviner, S. (2008). An Overview: A New Era of Tax Enforcement: From 'Big Stick' to Responsive Regulation. *Regulation and Governance*, 2, 360-380.

Peer-reviewed interdisciplinary journal; A rank, ABCD Journal Quality List, 2015; solicited publication.

This Article appeared on the SSRN TOP TEN DOWNLOAD LIST(S) for several areas including: (1) Law: General (Topic); (2) Tax Law & Policy Journals; (3) LSCCLP: Law Enforcement (e.g., Criminal Investigations, Police Conduct, etc.) (Topic); (4)

Behavioral & Experimental Accounting, (5) CRN Classics Subject Matter Journals; (6) HRN Classics Research Network.

a.8 Leviner, S., Bloomquist, K. and McKerchar, M. (2008). Improving the Quality of Service Offered by Tax Agents: Can Regulation Assist? *Australian Tax Forum*, 23, 399-425.

Journal ranking: A, ABCD Journal Quality List, 2015. With Dr. Kim Bloomquist (IRS Nat'l Headquarters Office of Research, Analysis & Statistics) & Prof. Margaret McKerchar (Australian School of Taxation).

a.9 Leviner, S. (2006). From Deontology to Practical Application: The Vision of a Good Society and the Tax System. *Virginia Tax Review*, 26, 405-446.

Winner of the 2003 Tannenwald Writing Competition for Excellence in Taxation (blind review).

Journal Ranking: 1th among 51 specialized tax law journals (taxation, global-wide, combined score), W&L Ranking, 2014; Ranked 89th among 1,312 specialized law journals (all subjects, global-wide, combined score), W&L Ranking, 2014.

a.10 Leviner, S. (2004). Affordable Housing—The Role of the Low Income Housing Tax Credit Program: A Contemporary Assessment. *The Tax Lawyer*, 57, 869-904.

Winner of the 2003 Tannenwald Writing Competition for Excellence in Taxation (blind review).

Journal Ranking: 4th among 43 specialized, peer-edited or referred, tax law journals (taxation, global-wide, peer-edited or referred, combined score), W&L Ranking, 2014; Ranked 301th among 1,312 specialized law journals (all subjects, global-wide, combined score), W&L Ranking, 2014.

(B) WORKS IN PROGRESS

b.1 Leviner, S., In the Eye of the Beholder: Public Opinion on Tax Justice (*empirical project*).

b.2 Leviner, S., Avi Yonah, S. R., Zolt, M. E., Nir, T., Paths to a Conscientious Tax Policy Design (*tentative title*).

• SELECTED LECTURES AND PRESENTATIONS AT MEETINGS AND INVITED SEMINARS

(A) PRESENTATION OF PAPERS AT CONFERENCES/MEETINGS (ORAL)

- a.1 Leviner, S. (2019). Going Down the Rabbit Hole. *IDC Taxation & Globalization Int'l Conference*, IDC Law School, Israel (*by invitation only*).
- a.2 Leviner, S. (2019). Public Opinion on Tax Justice. *Hebrew University Tax Colloquium*, Hebrew University Faculty of Law, Jerusalem, Israel (*by invitation only*).
- a.3 Leviner, S. (2018). Public Opinion on Tax Justice. *Faculty Colloquium*, Sapir Academic College Faculty of Law, Israel.
- a.4 Leviner, S. (2017). Public Opinion on Tax Justice. *Joint Faculty Seminar (Law & Business Administration)*, Ono Academic College, Israel.
- a.5 Leviner, S. (2016). Citizenship Transcended. *The 2nd Annual Roundtable in Tax Research*, Netanya Academic College, Israel.
- a.6 Leviner, S. (2015). Citizenship Transcended. *Tax & Citizenship Conference*, University of Michigan, Ann Arbor, MI, USA (*by invitation only*).
- a.7 Leviner, S. (2015). Comparative Evaluation of Tax Policy-Making in Israel: Exploring the Trajectories. *Critical Tax Annual Conference*, University of Northwestern, Chicago, USA.
- a.8 Leviner, S. (2014). Comparative Evaluation of Tax Policy-Making in Israel: Exploring the Trajectories. *Hebrew University Tax Colloquium*, Hebrew University Faculty of Law, Jerusalem, Israel (*by invitation only*).
- a.9 Leviner, S. (2014). Comparative Evaluation of Tax Policy-Making in Israel: Exploring the Trajectories. *The Interdisciplinary Center (IDC) Tax Symposium*, IDC, Herzelia, Israel (*by invitation only*).
- a.10 Leviner, S. (2013). Contemplating the Three Goals of Taxation. *Hebrew University Tax Colloquium*, Hebrew University Faculty of Law, Jerusalem, Israel.

a.11 Leviner, S. (2013). *Contemplating the Three Goals of Taxation. McGill University Tax Policy Colloquium*, McGill University, Montreal, CA (*solicited*).

a.12 Leviner, S. (2013). *The Intricacies of Tax & Globalization. Israel Law & Society Annual Conference*, Ramat Gan, Israel (*Tax Panel Organizer: Tax & Globalization*).

a.13 Leviner, S. (2013). *The Intricacies of Tax & Globalization. Hebrew University Tax Colloquium*, Hebrew University Faculty of Law, Jerusalem, Israel (*by invitation only*).

a.14 Leviner, S. (2012). *The Intricacies of Tax & Globalization. The 6th Annual Joint Conference of Ono Academic College & Columbia University Law School*, Ono Academic College, Kiryat Ono, Israel. *Other panelists included: Dean David Schizer (Columbia, Law), Prof. Reuven Avi-Yonah (Michigan, Law), Prof. Yoram Margalioth (Tel Aviv, Law)*.

a.15 Leviner, S. (2012). *The Intricacies of Tax & Globalization. International Society for New Institutional Economics Annual Conference*, USC Gould Law School, Los Angeles, CA, USA. *Other panelists included: Dean Nancy Staudt (Washington Law School; then USC Gould, Law), Prof. Kirk Stark (UCLA, Law), Prof. Victor Fleischer (San Diego, Law)*.

a.16 Leviner, S. (2011). *The Normative Underpinnings of Taxation. Society of Legal Scholars Annual Conference - Tax Section*, Cambridge, UK.

a.17 Leviner, S. (2011). *The Role Tax Preparers Play in Taxpayer Compliance in the United States: An Empirical Investigation with Policy Implications. Tax Research Network Annual Conference*, Coventry, UK.

a.18 Leviner, S. (2010). *The Normative Underpinnings of Taxation. Hebrew University Tax Colloquium*, Hebrew University Faculty of Law, Jerusalem, Israel (*by invitation only*).

a.19 Leviner, S. (2010). Alternative Methods of Tax Enforcement. *Israel Ministry of Justice Fiscal Department*, Jerusalem, Israel (*solicited*).

a.20 Leviner, S. (2009). The Role Tax Preparers Play in Taxpayer Compliance in the United States: An Empirical Investigation with Policy Implications. *Empirical Legal Studies Annual Conference*, USC Gould Law School, Los Angeles, CA, USA.

a.21 Leviner, S. (2008). An Overview: A New Era of Tax Enforcement. *Toronto University Tax Law & Policy Workshop*, Toronto Law School, Toronto, CA.

a.22 Leviner, S. (2008). An Overview: A New Era of Tax Enforcement. *Minnesota University Law School Faculty Workshop*, Minnesota Law School, Minneapolis, MN, USA.

a.23 Leviner, S. (2008). An Overview: A New Era of Tax Enforcement. *Tel Aviv University Tax Law Colloquium*, Tel Aviv Faculty of Law, Tel Aviv, Israel.

a.24 Leviner, S. (2008). Taxation: The Normative Component. *American Law Schools Association Annual Conference*, New York, USA.

a.25 Leviner, S. (2007). A New Era of Tax Enforcement: From 'Big Stick' to Responsive Regulation. *Canadian Law & Economics Annual Conference*, Toronto Law School, Toronto, Canada.

a.26 Leviner, S. (2006). A New Era of Tax Enforcement: From 'Big Stick' to Responsive Regulation. *National Tax Association Annual Conference*, Boston, MA, USA.

a.27 Leviner, S. (2006). A New Era of Tax Enforcement: From 'Big Stick' to Responsive Regulation. *Law & Society Association Annual Conference*, Baltimore, MD, USA.

a.28 Leviner, S. (2006). A New Era of Tax Enforcement: From 'Big Stick' to Responsive Regulation. *Internal Revenue Service Annual Research Conference*, Washington, D.C., USA.

a.29 Leviner, S. (2005). Taxation: The Normative Component. *New York University Tax Policy & Public Finance Colloquium*, NYU Law School, New York, USA.

a.30 Leviner, S. (2005). Taxation: The Normative Component. *Law, Culture & the Humanities Association Annual Conference*, Austin Law School, Austin, TX, USA.

a.31 Leviner, S. (2004). The Case for Redistribution in a Modern Democracy: Deontological and Consequentialist Perspectives. *Critical Tax Annual Conference*, Newark, NJ, USA.

a.32 Leviner, S. (2004). The Case for Redistribution in a Modern Democracy: Deontological and Consequentialist Perspectives. *University of Michigan Law School S.J.D. Colloquium*, Michigan Law School, Ann Arbor, MI, USA.

• **PAST VOLUNTEER WORK & CONTRIBUTION TO THE COMMUNITY**

2002-2003 -- Volunteer, Street Law Program (youth day shelter educational & mentoring program), University of Michigan Law School

1998-1999 – Co-Founder, One-on-One, (1L-3L mentoring program), University of Haifa Law Faculty

1997 – Representative, The Jewish Agency, Birobijan, Former Soviet Union

1994-1997 -- Civil & Military Service (Nahal: “Noar Haluzi Lohem”)

• **ADDITIONAL INFORMATION**

Fluent in Hebrew and English