

**Laurence J. Kotlikoff**

**Personal Information**

Date of Birth: January 30, 1951

Married, Two Children

**Business Addresses**

Department of Economics, Boston University

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**Websites**

[www.kotlikoff.net](http://www.kotlikoff.net)

[www.esplanner.com](http://www.esplanner.com)

[www.esplanner.com/basic](http://www.esplanner.com/basic)

[www.maximizemysocialsecurity.com](http://www.maximizemysocialsecurity.com)

[www.kotlikoff2012.org](http://www.kotlikoff2012.org)

**Education**

B.A. Economics, University of Pennsylvania, 1973

Ph.D. Economics, Harvard University, 1977

**Academic Experience**

Research Associate, National Bureau of Economic Research, 1977-present

Post Doctoral Fellow, University of California, Los Angeles, 1977-1980

Visiting Scholar, National Bureau of Economic Research, Fall 1978, Fall 1983

Assistant Professor, Yale University, 1980-1981

Associate Professor, Yale University, 1981-1984

Research Associate, Cowles Foundation, Yale University, 1980-1984

Senior Economist, President's Council of Economic Advisors, 1981-1982

Visiting Fellow, The Hoover Institution, 1984

Professor of Economics, Boston University, 1984-present

Chairman, Boston University Department of Economics, 1986-1989 and 2001-2005

Houblon-Norman Fellow, The Bank of England, 1998

Visiting Professor, Massachusetts Institute of Technology, 1990-1991

### **Honors, Scholarships and Fellowships**

Summa Cum Laude, University of Pennsylvania, 1973  
Phi Beta Kappa, 1973  
Harvard University Scholarship, 1973 - 1977  
Board of Governors, Federal Reserve System, Student Intern, 1975  
Hoover Foundation Fellowship, 1976-1977  
Foundation for Research in Economics, Post Doctoral Fellowship, 1977-1980  
Research Associate, The National Bureau of Economic Research 1980 -  
Fellow of the Econometric Society, 1992-  
Houblon-Norman Fellow, The Bank of England, 1998  
Member of the Executive Committee, The American Economic Association, 1997-2002  
Member of the Nominating Committee, The American Economic Association, 2001-2002  
Kirby Distinguished Visiting Professor, Texas A&M University, 1999  
Research Fellow, CESifo, 1999-  
Delivered the Caroli Lectures, Universidad Torcutato di Tella, Buenos Aires, May 2002  
Lecturer at the 35<sup>th</sup> NAKE Workshop, December 2003  
Fellow of the American Academy of Arts & Sciences, 2005 –  
Senior Fellow, National Center for Policy Analysis, 2006 –  
Recipient of the 2009 RIIA Award for Achievement in Applied Retirement Research  
Named a William Fairfield Warren Professor of Boston University, 2009  
Visiting Fellow of the New Zealand Reserve Bank and Victoria University, 2012  
Head of the International Dept of Fiscal Sustainability, Center for Macroeconomics and Finance,  
The Gaidar Institute, 2012-, Head of the International Department  
Awarded Honorary Doctorate by the University of Basel, 2014  
A winner of the 2016-2017 *Demography Prize* awarded by the Foundation for the Rights of  
Future Generations and the Intergenerational Foundation.  
Sir Douglas Myers Distinguished Visiting Professor to Auckland University, 2018

### **Professional Associations and Activities**

Associate Editor, American Economic Review, 1981-1984  
Consultant, U.S. Department of Labor, 1978-1981  
Visiting Scholar, International Monetary Fund, August-September, 1983  
Consultant, The World Bank, off and on since 1985  
Visiting Scholar, International Monetary Fund, June-July, 1988  
Consultant, OECD, 1988  
Consultant, International Monetary Fund, off and on since 1989  
Consultant, Swedish Ministry of Finance, 1989  
Consultant, The Bank of Italy, 1990-1991  
Consultant, The Joint Tax Committee, 1991  
Consultant, Norwegian Ministry of Finance, 1993  
Consultant, The World Bank, 1991-1995  
Consultant, The Bank of Japan, 1993  
Consultant, Merrill Lynch, 1993-1994, 1998, 2001  
Associate Editor, The Japanese Economic Review, 1994-1998  
Consultant, Fidelity Investments, 1994

Consultant, The Government of Bolivia, 1993-1996, 2002  
Consultant, The New Zealand Treasury, 1995  
Consultant, The American Council of Life Insurance, 1995  
Consultant, H.M. Treasury, 1997-1998  
Consultant, The Government of Bulgaria, 1999  
Co-Director, HIID and EDI Workshop on Pension Reform, 1997, 1998, and 1999  
Consultant, The Government of Russia, 2000  
Consultant, The Government of China, 2000  
Consultant, AT&T, 2002-2003  
Member, Joint Committee on Taxation, Blue Ribbon Panel on Dynamic Scoring, 2002  
Consultant, Teva Corporation, 2008  
Consultant, UNICEF in El Salvador, 2018

### **Congressional Testimony**

Testimony, Senate Finance Committee, U.S. Congress, 1981  
Testimony, Senate Labor Subcommittee on Pensions, 1983  
Testimony, House Ways and Means Committee, 1989  
Testimony, Senate Finance Committee, 1990  
Testimony, Senate Finance Committee, Subcommittee on the Deficit, 1991  
Testimony, Joint Economic Committee, 1992  
Testimony, Senate Finance Committee, 1993  
Testimony, Senate Finance Committee, 1995  
Testimony, House Ways and Means Committee, 1995  
Testimony, Joint Economic Committee, 1995  
Testimony, House Budget Committee, 1996  
Testimony, Senate Labor and Human Resources Subcommittee on Aging, 1996  
Testimony, House Ways and Means Committee, Subcommittee on Social Security, 1997  
Testimony, House Budget Committee, Subcommittee on Social Security, 1999  
Testimony, House Ways and Means Committee, 2000  
Testimony, House Budget Committee, 2000  
Testimony, House Ways and Means Committee, 2011  
Testimony, House Ways and Means Committee, 2014  
Testimony, Senate Banking Committee, 2015

### **Books**

1. *You're Hired – A Trump Playbook for Fixing America's Economy*, available at [www.kotlikoff.net](http://www.kotlikoff.net), 2016.
2. *Get What's Yours – Revised and Updated -- The Secrets to Maxing Out Your Social Security Benefits* (with Phil Moeller and Paul Solman), Simon & Schuster, 2016.
3. *Get What's Yours – The Secrets to Maxing Out Your Social Security Benefits* (with Phil Moeller and Paul Solman), Simon & Schuster, 2015.
4. *The Economic Consequences of the Vickers Commission*, *Civitas*, 2012.

5. *The Clash of Generations – Saving Ourselves, Our Children, and Our Economy* (with Scott Burns), MIT Press, 2012.
6. *Jimmy Stewart Is Dead – Ending the World's Financial Plague With Limited Purpose Banking Before It Strikes Again*, John Wiley & Sons, Inc., 2010.
7. *Spend 'Til the End – The Revolutionary Guide to Raising Your Living Standard, Today and When You Retire*, Simon & Schuster, (with Scott Burns), 2008.
8. *The Healthcare Fix – Universal Insurance for All Americans*, MIT Press, 2007.
9. *The Coming Generational Storm*, (with Scott Burns), MIT Press, 2004.
10. *Generational Policy*, The 2002 Caroli Lectures, MIT Press, 2003.
11. *Essays on Saving, Bequests, Altruism, and Life-Cycle Planning*, MIT Press, 2001.
12. *Generational Accounting Around the World*, co-edited with Alan Auerbach and Willi Leibfritz, NBER volume, University of Chicago Press, 1999.
13. *Macroeconomics: An Integrated Approach* Second Edition, (with Alan Auerbach), MIT Press, 1998.
14. *Macroeconomics: An Integrated Approach* (with Alan Auerbach), Southwestern Publishing Co., 1994.
15. *Generational Accounting*, The Free Press, 1992.
16. *What Determines Savings*, MIT Press, 1989.
17. *The Wage Carrot and the Pension Stick: Retirement Benefits and Labor Force Participation* (with David Wise), The W. E. Upjohn Institute for Employment Research, 1989.
18. *Dynamic Fiscal Policy* (with Alan Auerbach), Cambridge University Press, 1987.
19. *Pensions in the American Economy* (with Daniel Smith), University of Chicago Press, 1983.

### **Articles in Journals**

20. "Valuing Government Obligations When Markets Are Incomplete," (with Jasmina Hasanhodzic), forthcoming in *The Journal of Money, Credit and Banking*, 2019.
21. "The True Cost of Social Security," (with Alex Blocker, Steven A. Ross, and Sergio Villar Vallenas), forthcoming in *Tax Policy and the Economy*, 2019.
22. "Is Uncle Sam Inducing the Elderly To Retire?" (with Alan Auerbach, Darryl Koehler, and Manni Yu), *Tax Policy and the Economy*, 2017.

23. "Pension System Solvency – From Linguistics to Economics," *Swiss Journal of Economics and Statistics*. June 2016.
24. "The Fiscal Gap – An Estimate for Russia" (with Evgeny Goryunov and Sergey Sinelnikov-Muryley), *Russian Journal of Economics*, September 2015.
25. "The World's Interconnected Demographic and Fiscal Transition," (with Sabine Jokisch and Hans Fehr), *Journal of the Economics of Aging*, August 2013.
26. "What Does the Corporate Income Tax Tax? A Simple Model Without Capital" (with Jianjun Miao), *Annals of Economics and Finance*, May 2013.
27. "Why Aren't Developed Countries Saving?" (with Isabella Dobrescue and Alberto Motta), *European Economic Review*, June 2012.
28. "Limited Purpose Banking – From "Trust Me" to "Show Me" Banking", (with Christophe Chamley and Herakles Polemarchakis), *American Economic Review*, May 2012.
29. "The Excess Burden of Government Indecision," (with Francisco Gomes and Luis Viceira), *Tax Policy and the Economy*, NBER, volume 26, October 2011.
30. "Fixing Social Security: What Would Bismarck Do?," *National Tax Journal*, June 2011.
31. "Global Growth, Aging and Inequality Across and Within Generations," *The Oxford Review of Economic Policy* (with Hans Fehr and Sabine Jokisch), 2010.
32. "Fixing Healthcare Before It Fixes Us," in *The Socioeconomics of Health Care and the Practice of Urology*," Kevin R. Loughlin, ed., Urologic Clinics of North America, 36 (1), February 2009, 29-36.
33. "How Regional Differences in Taxes and Public Goods Distort Life Cycle Location Choices," (with Christian Hagist and Bernd Raffelheuschen), *Hacienda Pública Española*, 2009.
34. "Who's Going Broke? Comparing Growth in Public Health Expenditure," (with Christian Hagist), *Hacienda Pública Española*, 2009.
35. "Optimal Life-Cycle Investing with Flexible Labor Supply: A Welfare Analysis of Life-Cycle Funds," (with Francisco J. Gomes and Luis M. Viceira), *American Economic Review*, May 2008.
36. "Economics' Approach to Financial Planning," *The Journal of Financial Planning*, March 2008.
37. "Pension Reform as the Triumph of Form over Substance," *The Economists' Voice*, January 2008.

38. "Fertility, Mortality and the Developed World's Demographic Transition," (with Hans Fehr and Sabine Jokisch), *Journal of Population Modeling*, 2008
39. "Does It Pay, at the Margin, to Work and Save? – Measuring Effective Marginal Taxes on Americans' Labor Supply and Saving," (with David Rapson), *Tax Policy and the Economy*, NBER volume, MIT Press, volume 21, 2008.
40. "Mitigating America's Demographic Dilemma by Pre-funding Social Security," (with Kent Smetters and Jan Walliser), *The Journal of Monetary Economics*, March 2007.
41. "Simulating the Dynamic Macroeconomic Effects of the FairTax," *The National Tax Journal*, (with Sabine Jokisch), 2007.
42. "Big Ideas: Pay Now or Pay Later" The Milken Review, Third Quarter 2006.
43. "Taxing Sales Under the FairTax – What Rate Works?" (with Paul Bachman, Jonathan Houghton, Alfonso Sanchez-Penalver, David G. Tuerck), *Tax Notes*, November 2006.
44. "Saving and Life Insurance Holdings at Boston University – A Unique Case Study," National Institute for Economic and Social Research (with B. Douglas Bernheim, Solange Berstein, and Jagadeesh Gokhale), National Institute Economic Review, 2006.
45. "The Role of Immigration in Dealing with the Developed World's Demographic Transition," (with Hans Fehr and Sabine Jokisch), *FinancArchiv*, 2004.
46. "Are Life Insurance Holdings Related to Financial Vulnerabilities?" (with Douglas Bernheim, Kathrine Carman, and Jagadeesh Gokhale), *Economic Inquiry*, October 2003.
47. "Mismatch Between Life Insurance Holdings and Financial Vulnerabilities -- Evidence from the Health and Retirement Survey," (with Douglas Bernheim, Lorenzo Forni, and Jagadeesh Gokhale), *The American Economic Review*, March 2003.
48. "Who Gets Paid to Save?" (with Jagadeesh Gokhale), *Tax Policy and the Economy*, NBER volume 17, MIT Press, 2003.
49. "Simulating the Transmission of Wealth Inequality," (with Jagadeesh Gokhale), *The American Economic Review*, May 2002.
50. "Simulating the Transmission of Wealth Inequality via Bequests," (with Jagadeesh Gokhale, James Sefton, and Martin Weale), *The Journal of Public Economics*, 79, 2001.
51. "Simulating Fundamental Tax Reform in the U.S." (with David Altig, Alan Auerbach, Kent Smetters, and Jan Walliser), *The American Economic Review*, 91 (3), 2001.
52. "Generational Accounting in the UK," (with Roberto Cardarelli and James Sefton), *The Economic Journal*, November 2000.

53. "How Much Should Americans be Saving for Retirement?" (with B. Doug Bernheim, Lorenzo Forni, and Jagadeesh Gokhale), *The American Economic Review*, May 2000
54. "The Degeneration of EMU," (with Niall Ferguson), *Foreign Affairs*, March 2000.
55. "Privatizing Social Security in the U.S.: Comparing the Options," (with Kent A. Smetters and Jan Walliser), *Review of Economic Dynamics*, 2 (3), July 1999.
56. "Generational Accounting Around the Globe," (with Bernd Raffelheuschen), *The American Economic Review*, May 1999.
57. "Social Security's Treatment of Postwar Americans," (with Steven Caldwell, Alla Gantman, Jagadeesh Gokhale, Mellissa Faverault, and Thomas Johnson), *Tax Policy and the Economy*, 13, 1999.
58. "Social Security: Privatization and Progressivity," (with Kent Smetters and Jan Walliser), *American Economic Review*, May 1998.
59. "The Personal Security System: A Framework for Reforming Social Security," (with Jeffrey A. Sachs), *Federal Reserve Bank of St. Louis Review*, March/April 1998.
60. "Privatizing U.S. Social Security: Some Possible Effects on Intergenerational Equity and the Economy," *Federal Reserve Bank of St. Louis Review*, March/April 1998.
61. "Assessing Fundamental Tax Reform," (with David Altig, Alan J. Auerbach, Kent A. Smetters, and Jan Walliser), *Federal Reserve Bank of Cleveland Review*, January 1998.
62. "Parental Altruism and Inter Vivos Transfers: Theory and Evidence," (with Joseph Altonji and Fumio Hayashi), *The Journal of Political Economy*, December 1997.
63. "Balanco Intergeracional: O Caso Brasileiro," (with Regina Malvar), *Pesquisa e Planejamento Economico*, 27 (3), December 1997.
64. "Reply to Diamond's and Cutler's Reviews of Generational Accounting," in *The National Tax Journal*, Vol. L, No. 2, June 1997.
65. "Generational Accounting in New Zealand: Is There Generational Balance," (with Alan Auerbach, Bruce Baker, and Jan Walliser), in *International Tax and Public Finance*, Vol. 4, No.2, 1997.
66. "Generational Accounting in General Equilibrium," (with Hans Fehrs) in *FinancArchiv*, Neue Folge, Band 53, Heft 1, 1996/1997.
67. "Generational Accounting," in *The Public Policy and Aging Report*, National Academy of Aging, Fall 1996.
68. "Risk-Sharing Between and Within Families," (with Joseph Altonji and Fumio Hayashi), *Econometrica*, March 1996.

69. "Restoring Generational Balance in Canada," (with Phillip Oreopolous) in *Choices*, vol. 2, no.1, February 1996.
70. "Privatization of Social Security: How It Works and Why It Matters," *Tax Policy and the Economy*, vol. 10, 1996, reprinted in *Foundations of Pension Finance* (Zvi Bodie and E. Philip Davis, eds).
71. "Understanding the Postwar Decline in United States Saving: A Cohort Analysis," (with Jagadeesh Gokhale and John Sabelhaus), *The Brookings Papers on Economic Activity*, 1996.
72. "Corporate Taxation and the Efficiency Gains of the 1986 Tax Reform Act," (with Jane Gravelle), in *Economic Theory*, 1995.
73. "Restoring Generational Balance to U.S. Fiscal Policy: What Will It Take?," (with Alan Auerbach and Jagadeesh Gokhale), in *Economic Review Federal Reserve Bank of Cleveland* 1995.
74. "Generational Accounting: A Meaningful Way to Evaluate Fiscal Policy," (with Alan Auerbach and Jagadeesh Gokhale), *The Journal of Economic Perspectives*, Winter 1994.
75. "Passing the Generational Buck," *The Public Interest*, Winter 1994, reprinted in *An Aging Population*, 1996.
76. "A Critical Review of Social Insurance Analysis by Multilateral Lending Institutions," *Revista de Analisis Economico*, June 1994.
77. "The 1995 Budget and Health Care Reform: A Generational Perspective," (with Alan Auerbach and Jagadeesh Gokhale), *Economic Review Federal Reserve Bank of Cleveland*, vol. 30, no. 1, First Quarter 1994.
78. "Corporate Tax Incidence and Inefficiency when Corporate and Noncorporate Goods are Close Substitutes," (with Jane Gravelle), *Economic Inquiry*, October 1993.
79. "Some Inefficiency Implications of Generational Politics and Exchange" (with Robert Rosenthal), *Economics and Politics*, March 1993.
80. "Generational Accounts and Lifetime Tax Rates, 1900-1991," (with Alan Auerbach and Jagadeesh Gokhale), in *Economic Review Federal Reserve Bank of Cleveland*, vol. 29, no. 1, First Quarter 1993.
81. "From Deficit Delusion to the Fiscal Balance Rule - Looking for a Sensible Way to Measure Fiscal Policy," *The Journal of Economics*, Seventh Supplement, 1993.
82. "Is the Extended Family Altruistically Linked? Direct Tests Using Micro Data," (with Joe Altonji and Fumio Hayashi), *The American Economic Review*, December 1992.



83. "Estimating a Firm's Age-Productivity Profile Using the Present Value of Workers' Earnings," (with Jagadeesh Gokhale), *The Quarterly Journal of Economics*, November 1992.
84. "Social Security and Medicare Policy from the Perspective of Generational Accounting," (with Alan Auerbach and Jagadeesh Gokhale), in *Tax Policy and the Economy*, NBER vol. 6, 1992.
85. "Generational Accounting - A New Approach to Understanding the Effects of Fiscal Policy on Saving," (with Alan Auerbach and Jagadeesh Gokhale), *Scandinavian Journal of Economics*, 1992.
86. "Generational Accounts - A Meaningful Alternative to Deficit Accounting," (with Alan Auerbach and Jagadeesh Gokhale), in *Tax Policy and the Economy*, NBER vol. 5, 1991.
87. "U.S. Demographics and Saving: Predictions of Three Saving Models," (with Alan Auerbach and Jinyong Cai), *Carnegie-Rochester Conference Series on Public Policy*, 1991.
88. "The Adequacy of Life Insurance Purchases" (with Alan J. Auerbach), *The Journal of Financial Intermediation*, 1991.
89. "A Strategic Altruism Model in Which Ricardian Equivalence Does Not Hold," (with Assaf Razin and Robert Rosenthal), *The Economic Journal*, December 1990.
90. "The Crisis in U.S. Saving and Proposals to Address the Crisis," in *The National Tax Journal*, September 1990.
91. "Demographics, Fiscal Policy, and U.S. Saving in the 1980's and Beyond," (with Alan Auerbach), in *Tax Policy and the Economy*, NBER Vol. 4, 1990.
92. "The Incidence and Efficiency Costs of Corporate Taxation When Corporate and Non-Corporate Firms Produce the Same Good," (with Jane Gravelle), *The Journal of Political Economy*, August 1989.
93. "Why the Deficit May Tell Us Nothing Useful About Fiscal Policy," *The Sciences*, May/June 1989.
94. "On the Contribution of Economics to the Evaluation and Formation of Social Insurance Policy," *American Economic Review*, May 1989.
95. "The Economic Dynamics of an Aging Population: The Case of Four OECD Countries," (with Alan Auerbach, Robert Haggerman, and Giuseppe Nicoletti), in *OECD Staff Papers*, 1989.
96. "Social Contracts as Assets: A Possible Solution to the Time Consistency Problem," (with Thorsten Persson and Lars Svensson), *The American Economic Review*, September 1988, reprinted in *Monetary and Fiscal Policy* (Torsten Persson and Guido Tabellini, eds.), 1994.
97. "The Deficit is not a Well-Defined Measure of Fiscal Policy," *Science*, August 1988.

98. "What Micro Economics Teaches Us About the Dynamic Macro Effects of Fiscal Policy," in *The Journal of Money, Credit, and Banking*, August 1988.
99. "Consumption, Computation Mistakes, and Fiscal Policy," (with William Samuelson), *American Economic Review*, May 1988.
100. "The Case for the Value-Added Tax," *Tax Notes*, April 11, 1988.
101. "Intergenerational Transfers and Savings," *The Journal of Economic Perspectives*, Spring 1988.
102. "Looking for the News in the Noise," (with Ariel Pakes), *Annales d'Economie et de Statistique*, January-March 1988.
103. "Pension Backloading, Wage Taxes, and Work Disincentives," (with David Wise), in *Tax Policy and the Economy*, Vol. 2, 1988.
104. "Justifying Public Provision of Social Security," *Journal of Policy Analysis and Management*, Summer 1987.
105. "Evaluating Fiscal Policy with a Dynamic Simulation Model," (with Alan Auerbach), *American Economic Review*, May 1987.
106. "Social Security: A Financial Appraisal Across and Within Generations," (with Michael Boskin, Douglas Puffert, and John Shoven), *The National Tax Journal*, March 1987.
107. "Deficit Delusion," *The Public Interest*, Summer 1986.
108. "The Effect of Annuity Insurance on Savings and Inequality," (with Avia Spivak and John Shoven), *Journal of Labor Economics*, 1986.
109. "Public Debt and U.S. Saving: A New Test of the Neutrality Hypothesis," (with Michael Boskin), *Carnegie-Rochester Conference Series on Public Policy*, Autumn 1985.
110. "Simulating Alternative Social Security Responses to the Demographic Transition," (with Alan Auerbach), *The National Tax Journal*, June 1985.
111. "Taxation and Savings --- A Neoclassical Perspective," *Journal of Economic Literature*, December 1984.
112. "The Economic Impact of Deficit Financing," *IMF Staff Papers*, November 1984.
113. "National Savings and Economic Policy: The Efficacy of Investment versus Savings Incentives," *The American Economic Review*, May 1983.
114. "The Efficiency Gains from Dynamic Tax Reform," (with Alan Auerbach and Jonathan Skinner), *The International Economic Review*, February 1983.

- 115."The Adequacy of Savings," (with Lawrence Summers and Avia Spivak), *The American Economic Review*, December 1982.
- 116."The Role of Intergenerational Transfers in Aggregate Capital Accumulation," (with Lawrence Summers), *The Journal of Political Economy*, August 1981.
- 117."The Family as an Incomplete Annuities Market," (with Avia Spivak), *The Journal of Political Economy*, April 1981.
- 118."Elasticities of Labor Supply and Savings -- Answers in Search of Question," *Proceedings of the 73rd Annual Conference on Taxation*, National Tax Association Tax Institute of America, 1980.
- 119."The Manumission of Slaves in New Orleans, 1827-1846," (with Anton J. Rupert), in *Southern Studies*, 1980.
- 120."Tax Incidence in a Life Cycle Model with Variable Labor Supply," (with Lawrence Summers), *Quarterly Journal of Economics*, November 1979.
- 121."The Structure of Slave Prices in New Orleans, 1804-1862," *Economic Inquiry*, October 1979.
122. "The Incidence of a Tax on Pure Rent: A New Reason for an Old Answer," (with Guillermo Calvo and Carlos Rodriguez), *The Journal of Political Economy*, August 1979.
123. "Testing the Theory of Social Security and Life Cycle Accumulation," *The American Economic Review*, June 1979.
124. "Social Security and Equilibrium Capital Intensity," *Quarterly Journal of Economics*, May 1979.
125. "The Old South's Stake in the Inter-Regional Movement of Slaves, 1850-1860," (with Sebastian Pinera), *The Journal of Economic History*, vol. 37, June 1977.

### **Articles in Books**

126. "The Big Con – Reassessing the "Great" Recession and Its "Fix," forthcoming in *Ten Years After the 2008 International Financial Crisis*, a Special Issue of *Octa Oeconomica*, 2019.
- 127."Generational policy and Aging in Closed and Open Dynamic General Equilibrium Models, in Peter Dixon and Dale Jorgenson, eds., *Handbook of Computable General Equilibrium*, (Hans Fehr, Sabine Jokisch, Manuel Kallweit, Fabian Kindermann), North Holland, 2013.
- 128."The U.S. Fiscal Gap and Its Troubling Implications," in Michael G. Abbott, Charles M. Beach, Robin W. Boadway, and James G. MacKinnon, *Retirement Policy Issues in Canada*, John Deutsch Institute, Queens University, 2009.

129. "The Intergenerational Conflict – Apres le Deluge," in *Growth, Demography, Finance: From Economic Breakdowns to New Balances*, Actes des Rencontres Economiques d'Aix-en-Provence 2009, Le Cercle des Economistes, 2009.
130. "On the General Relativity of Fiscal Language," (with Jerry Green), in Alan J. Auerbach and Daniel Shaviro, eds., *Key Issues in Public Finance – A Conference in Memory of David Bradford*, Harvard University Press, 2009.
131. "Would the Fair Tax Raise or Lower Marginal and Average Tax Rates," (with David Rapson), in John Diamond and George Zodrow, eds., *Fundamental Tax Reform: Issue, Choices, and Implications*, MIT Press, 2008.
132. "Is Conventional Financial Planning Good for Your Financial Health?" in Zvi Bodie, Dennis McLeavey, and Laurence B. Siegel, *The Future of Life-Cycle Saving and Investing*, The Research Foundation of CFA Institute, 2007. Also in *Private Wealth: Advances in Wealth Management Practices*, New York, NY, John Wiley & Sons, 2008.
133. "Will China Eat Our Lunch or Take Us to Dinner? -- Simulating the Transition Paths of the U.S., EU, Japan, and China, (with Sabine Jokisch and Hans Fehr), in *Fiscal Policy and Management in East Asia*, University of Chicago Press, 2008. Also published in *Demography and Financial Markets*, Reserve Bank of Australia, 2006.
134. "Avoiding a Fiscal/Demographic/Economic Debacle in Japan," in "Tackling Japan's Fiscal Problems," Keimei Kiazuka and Anne O. Krueger, eds., IMF volume, 2006.
135. "Is the United States Bankrupt?" in William Emmons, ed., *Federal Credit and Insurance Programs*, Federal Reserve Bank of St. Louis, 2006.
136. "Paul Samuelson's Amazing Intergenerational Transfer," in *Samuelsonian Economics and the 21<sup>st</sup> Century*, Michael Szenberg, editor, Oxford University Press, 2006.
137. "The Developed World's Demographic Transition – The Roles of Capital Flows, Immigration, and Policy," (with Hans Fehr and Sabine Jokisch), in *Social Security Reform*, Robin Brooks and Assaf Razin, eds., Cambridge University Press, 2005.
138. "Generational Policy," *The Handbook of Public Economics*, North Holland, 2004.
139. "Life-Cycle Saving, Limits on Contributions to DC Pension Plans, and Lifetime Tax Subsidies," (with Jagadeesh Gokhale and Mark Warshawsky), in *Public Policies and Private Pensions*, Bill Gale, John Shoven, and Mark Warshawsky, eds., The Brookings Institution, 2004.
140. "The Impact of Social Security and Other Factors on the Distribution of Wealth," (with Jagadeesh Gokhale), *The Distributional Effects of Social Security Reform*, (Martin Feldstein, ed.), University of Chicago Press, 2002.

141. "Distributional Effects in a General Equilibrium Analysis of Social Security," (with Kent Smetters and Jan Walliser), *The Distributional Effects of Social Security Reform*, (Martin Feldstein, ed.), University of Chicago Press, 2002.
142. "Social Security's Treatment of Postwar Americans – How Bad Can It Get?" (with Jagadeesh Gokhale), *The Distributional Effects of Social Security Reform*, (Martin Feldstein, ed.), University of Chicago Press, 2002.
143. "Setting Retirement Saving Goals," (with B. Douglas Bernheim, Lorenzo Forni, and Jagadeesh Gokhale), in *Innovations in Retirement Financing*, Zvi Bodie, Brett Hammond, and Olivia Mitchell, eds., University of Pennsylvania Press, 2002.
144. "Projecting Social Security's Finances and Its Treatment of Postwar Americans," (with Steven Caldwell, Alla Gantman, Jagadeesh Gokhale, and Thomas Johnson) in Alan Auerbach and Ronald Lee, editors, *Demographic Change and Fiscal Policy*, Cambridge University Press, 2001.
145. "Generational Accounting Around the World," (with Bernd Raffelhuschen), in Max Gudmundsson, Tryggvi Thor Herbertsson, and Gylfi Zoega, eds., *Macroeconomic Policy—Iceland in an Era of Global Integration*, University of Iceland Press, 2001.
146. "Comparing the Economic and Conventional Approaches to Financial Planning," (with Jagadeesh Gokhale and Mark Warshawsky), in Laurence J. Kotlikoff, *Essays on Saving, Bequests, Altruism, and Life-Cycle Planning*, MIT Press, 2001.
147. "The Effects of Income and Wealth on Time and Money Transfers Between Parents and Children," (with Joseph Altonji and Fumio Hayashi), in *Sharing the Wealth*, Andrew Mason and Georges Tapinos, eds., Oxford, 2000.
148. "Household Financial Planning and Financial Literacy: The Need for New Tools," (with B. Douglas Bernheim), in Laurence J. Kotlikoff, *Essays on Saving, Bequests, Altruism, and Life-Cycle Planning*, MIT Press, 2001.
149. "Making Bequests Without Spoiling Children: Bequests as an Implicit Optimal Tax Structure and the Possibility that Altruistic Bequest are not Equalizing," (with Assaf Razin), in Laurence J. Kotlikoff, *Essays on Saving, Bequests, Altruism, and Life-Cycle Planning*, MIT Press, 2001.
150. "Can People Compute? An Experimental Test of the Life Cycle Consumption Model," (with Stephen Johnson and William Samuelson), in Laurence J. Kotlikoff, *Essays on Saving, Bequests, Altruism, and Life-Cycle Planning*, MIT Press, 2001.
151. "The Annuitization of Americans' Resources: A Cohort Analysis," (with Alan Auerbach, Jagadeesh Gokhale, John Sabelhaus, and David Weil), in Laurence J. Kotlikoff, *Essays on Saving, Bequests, Altruism, and Life-Cycle Planning*, MIT Press, 2001.
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