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Beyond the Tax Code: Israeli-Born Finds A World of Meaning in Taxation

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**BEYOND THE TAX CODE**

Israeli-born scholar finds a world of meaning in taxation

As a postgraduate intern – the equivalent of a law clerk – at the Attorney General Fiscal Department, Leviner earned her first degree in law and took her interest about 10 years ago when she was earning her first degree in law and took the basic individual tax course. She continued to enroll in more advanced tax classes, and the rest is history. When she started developing an interest in pursuing academic life, wise people, she says, advised her to broaden her horizons by earning an advanced degree abroad, which is how she ended up in Ann Arbor.

Leviner’s S.J.D. dissertation is titled “Taking a Societal Perspective to Tax Policy: On the Interface Between Public Policy, Tax Law and Society.” It has yielded three published articles, two of which appeared in the *Virginia Tax Review* and Michigan’s *Journal of Law Reform*, another article published with the interdisciplinary journal *Regulation and Governance*, and a fourth piece scheduled to come out as a chapter in a book featuring broad perspectives on tax that is in the works with fellow tax colleagues. Leviner also has presented her work on various occasions. Most recently she spoke at the fourth annual Conference on Empirical Legal Studies (USC, 2009), the 2008 Toronto University Tax Law and Policy Workshop, the 2008 American Law School Association Annual Conference and the 2007 IRS Annual Research Conference.

*The tax system’s foremost design is to serve society.*

tradiational strength of UB Law School, the study and teaching of tax law, enters its next generation as newly hired Associate Professor Sagit Leviner joins the faculty.

Leviner, who grew up in Israel and earned her higher education in the United States, has teaching and research experience from both nations. She received her bachelor of laws degree with honors from Haifa University Faculty of Law in Israel. As in much of the world, it is an undergraduate program there. She then worked for Israel’s Ministry of Justice, Office of the Attorney General Fiscal Department, as a postgraduate intern – the equivalent of a first-year associate in the United States. After successfully passing the Israeli bar exam Leviner crossed the ocean to enroll at the University of Michigan Law School, where she earned the master of laws and a doctorate in the science of laws (S.J.D.) degrees, concentrating in tax policy. Leviner continues her focus on tax policy at Ono Academic College in Israel, where she will become an overseas affiliated faculty upon joining the Law School at Buffalo. Though her appointment at UB is effective immediately, Leviner will teach her first courses in Buffalo in spring 2011.

Leviner says UB Law, with its widely known focus on interdisciplinary approaches to the study of law, fits well with her own perspective on tax. “My research explores the coming together of normative and pragmatic aspects of tax policy design,” she says. “It is interdisciplinary in orientation and rests on the premise that developing a solid understanding of our tax system and how to best manage it requires the consideration of social, economic and political issues that reside outside the immediate world of taxation.”

“The tax system’s foremost design is to serve society,” she explains. “We want to ask ourselves why we have taxes. Do we just want to fund the government or do we also wish to advance social goals such as affordable housing or the health care system? If these goals are worthy, how do we want to further them? Do we want to tax consumption or income? Do we want to tax wealthy people more than others? How much more and what are the risks and benefits of such methods?”

Leviner says taxation first caught her interest about 10 years ago when she was earning her first degree in law and took the basic individual tax course. She continued to enroll in more advanced tax classes, and the rest is history. When she started developing an interest in pursuing academic life, wise people, she says, advised her to broaden her horizons by earning an advanced degree abroad, which is how she ended up in Ann Arbor.

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After her work in Michigan was concluded, Leviner spent a year with the U.S. National Headquarters Office of the Internal Revenue Service in Washington D.C. She was hired into the Office of Chief Counsel (at the time headed by Chief Counsel Donald Korb) and was effectively lent to the IRS’ Office of Research. While with the IRS, she explored the issue of taxpayer compliance and, in particular, behavioral facets affecting the taxpaying experience. Compliance issues, she says, reflect Americans’ deep-seated beliefs about personal autonomy, money and government. "When people are taxed they often feel the government is taking something that it is not entitled to, so that the government is put in the position where it has to justify the imposition of taxes.” In part, her work aims to challenge some of these underlying assumptions. For example, she explores ideas rooted in political thought and economy concerning the notion of ownership and its application to the modern fiscal state: whether citizens are entitled to the entire share of the income they earn or, perhaps, only a part of it.

Then there are related sociological and pragmatic factors: “What do we do about those who resist paying their fair share? To what extent are tax evasion and avoidance marked by social plague-like characteristics, and what can or should we do about that?”

These are the kinds of questions, Leviner says, that continue to intrigue her, and she is looking forward to exchanging ideas on them while at UB Law.

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