

December, 2023

SAGIT LEVINER

CURRICULUM VITAE

• GENERAL

Executive Advisor, Macroeconomic & Policy Division, Research, Bank of Israel
Senior Lecturer, Faculty of Law & Faculty of Business Administration, Ono
Academic College, Israel

SSRN: <http://ssrn.com/author=414720>

Google scholar:

<https://scholar.google.com/citations?user=VzUD02UAAAAJ&hl=en>

• CURRENT EMPLOYMENT

2021-present	Executive Advisor, Bank of Israel Macroeconomic & Policy Division, Research Department Bank of Israel, Jerusalem, Israel
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

• EDUCATION

2007	Doctor of the Science of Laws (S.J.D.). Tax Policy Academic advisors: Profs. Reuven S. Avi-Yonah, Kyle D. Logue, James R. Hines Jr. Dissertation: <i>Taking a Societal Perspective to Tax Policy- Making: On the Interface between Public Policy, Tax Law, and Society</i> University of Michigan Law School, Ann Arbor, Michigan, USA
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- 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**

- 2013-2016 Lecturer, Dual Faculty Appointment
Ono Academic College Faculty of Law
Ono Academic College Faculty of Business Administration
Ono Academic College, Kiryat Ono, Israel
- 2010 – 2013 Associate Professor (Senior Tenure-Track Position)
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) SELECTED PROFESSIONAL ACADEMIC FUNCTIONS

- 2019 Distinguished Guest Lecture Series Organizer & Moderator:
Guest speakers included: Head of Civil Rights Association Legal
Department, Att. Oded Feller; Parliament Member Karin Elharar,
The Knesser; Zen Author & Master Jonathan Harrison. Ono
Academic College Law Faculty & Faculty of Business
Administration, Kiryat Ono, Israel
- 2017 Roundtable Organizer & Moderator, Public Opinion on Tax
Justice. Speakers included: 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 Supervisor (Tax Policy), Milken Institute for Innovation,
Research Fellows Program, Jerusalem, Israel
- 2013-2015 Roundtable Organizer & Moderator, Critical Tax Policy Analysis
in Israel. Speakers included: 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
- 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, 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) SELECTED 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) SELECTED ACADEMIC HONORS, AWARDS & GRANTS**

- 2021-present The sole winner of contract 30/20 for advisory services in the area of multi-national corporate taxation, Bank of Israel, Jerusalem
- 2016-2020 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) SELECTED 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, REPORTS & BOOK CHAPTERS**

a.1 Leviner, S., Brneder A., Portath, Y., Zazon, H. (2022). The International Tax Reform of Multi-National Corporations (brief). In 2021 Bank of Israel Report, 197-202 (Bank of Israel Publication).

Prepared as part of an on-going research project toward a full-length report on the international tax reform of multi-national corporations in collaboration with the Bank of Israel Macroeconomic and Policy Research Division.

a.2 Shannan, T., Leviner, S., Harary, M. (2017). Current Issues in Cross Border Taxation and Development in the State of Israel, 163-187. 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.3 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 to the Lapidot book include: Prof. Strawczynski (Hebrew U. & Van Leer), Prof. Hadari (Tel Aviv), Prof. Margalioth (Tel Aviv), Prof. Reich (Bar Ilan).

a.4 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.5 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.6 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.7 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.8 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.9 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.10 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.11 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) SELECTED WORKS IN PROGRESS

b.1 Leviner, S., Report on the International Tax Reform of Multi-National Corporations.

Prepared as part of an on-going project in collaboration with the Bank of Israel Macroeconomic and Policy Research Division.

b.2 Leviner, S., In the Eye of the Beholder: Public Opinion on Tax Justice (*empirical project*).

• SELECTED LECTURES AND PRESENTATIONS AT MEETINGS AND INVITED SEMINARS

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

a.1 Leviner, S., (2021). Exploring Human Rights in the Face of Taxation. *Hebrew University Tax Colloquium*, Hebrew University Faculty of Law, Jerusalem, Israel (*by invitation only*).

a.2 Leviner, S. (2019). Going Down the Rabbit Hole. *IDC Taxation & Globalization Int'l Conference*, IDC Law School, Israel (*by invitation only*).

a.3 Leviner, S. (2019). Public Opinion on Tax Justice. *Hebrew University Tax Colloquium*, Hebrew University Faculty of Law, Jerusalem, Israel (*by invitation only*).

a.4 Leviner, S. (2018). Public Opinion on Tax Justice. *Faculty Colloquium*, Sapir Academic College Faculty of Law, Israel.

a.5 Leviner, S. (2017). Public Opinion on Tax Justice. *Joint Faculty Seminar (Law & Business Administration)*, Ono Academic College, Israel.

a.6 Leviner, S. (2016). Citizenship Transcended. *The 2nd Annual Roundtable in Tax Research*, Netanya Academic College, Israel.

a.7 Leviner, S. (2015). Citizenship Transcended. *Tax & Citizenship Conference*, University of Michigan, Ann Arbor, MI, USA (*by invitation only*).

a.8 Leviner, S. (2015). Comparative Evaluation of Tax Policy-Making in Israel: Exploring the Trajectories. *Critical Tax Annual Conference*, University of Northwestern, Chicago, USA.

a.9 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.10 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.11 Leviner, S. (2013). Contemplating the Three Goals of Taxation. *Hebrew University Tax Colloquium*, Hebrew University Faculty of Law, Jerusalem, Israel.

a.12 Leviner, S. (2013). Contemplating the Three Goals of Taxation. *McGill University Tax Policy Colloquium*, McGill University, Montreal, CA (*solicited*).

a.13 Leviner, S. (2013). The Intricacies of Tax & Globalization. *Israel Law & Society Annual Conference*, Ramat Gan, Israel (*Tax Panel Organizer: Tax & Globalization*).

a.14 Leviner, S. (2013). The Intricacies of Tax & Globalization. *Hebrew University Tax Colloquium*, Hebrew University Faculty of Law, Jerusalem, Israel (by invitation only).

a.15 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.16 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.17 Leviner, S. (2011). The Normative Underpinnings of Taxation. *Society of Legal Scholars Annual Conference - Tax Section*, Cambridge, UK.

a.18 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.19 Leviner, S. (2010). The Normative Underpinnings of Taxation. *Hebrew University Tax Colloquium*, Hebrew University Faculty of Law, Jerusalem, Israel (by invitation only).

a.20 Leviner, S. (2010). Alternative Methods of Tax Enforcement. *Israel Ministry of Justice Fiscal Department*, Jerusalem, Israel (solicited).

a.21 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.22 Leviner, S. (2008). An Overview: A New Era of Tax Enforcement. *Toronto University Tax Law & Policy Workshop*, Toronto Law School, Toronto, CA.

a.23 Leviner, S. (2008). An Overview: A New Era of Tax Enforcement. *Minnesota University Law School Faculty Workshop*, Minnesota Law School, Minneapolis, MN, USA.

a.24 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.25 Leviner, S. (2008). Taxation: The Normative Component. *American Law Schools Association Annual Conference*, New York, USA.

a.26 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.27 Leviner, S. (2006). A New Era of Tax Enforcement: From 'Big Stick' to Responsive Regulation. *National Tax Association Annual Conference*, Boston, MA, USA.

a.28 Leviner, S. (2006). A New Era of Tax Enforcement: From 'Big Stick' to Responsive Regulation. *Law & Society Association Annual Conference*, Baltimore, MD, USA.

a.29 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.30 Leviner, S. (2005). Taxation: The Normative Component. *New York University Tax Policy & Public Finance Colloquium*, NYU Law School, New York, USA.

a.31 Leviner, S. (2005). Taxation: The Normative Component. *Law, Culture & the Humanities Association Annual Conference*, Austin Law School, Austin, TX, USA.

a.32 Leviner, S. (2004). The Case for Redistribution in a Modern Democracy: Deontological and Consequentialist Perspectives. *Critical Tax Annual Conference*, Newark, NJ, USA.

a.33 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.

• **ADDITIONAL INFORMATION**

Fluent in Hebrew and English