Daniel Schaffa

University of Richmond, School of Law
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Academic Positions

University of Richmond

Professor of Law 2025–present
Associate Professor of Law 2022–2025
Assistant Professor of Law 2017–2022

Education

University of Michigan

PhD *Economics* (2017), **MS** *Mathematics* (2015), **JD** (2014), **MA** *Economics* (2012), **MAcc** (2007), **BA** *Economics* (2006, minors in *German* and *Mathematics*)

Teaching

University of Richmond, School of Law

Business Tax, Corporate Finance, Corporate Tax, Federal Income Tax, Tax Policy

University of Michigan, Economics Department

Introductory Microeconomics, TA for various courses

Papers

Peer-Reviewed and Faculty-Edited Journals

Towards an Understanding of Tax Complexity, *Florida Tax Review*, 28 (1), 176–254 (2024).

Capital Gains Realizations (with James Hines), *Economics Letters*, 244, 1–4 (2024); *NBER Working Paper* 31059. [SSRN]

The Case for Subsidizing Harm: Constrained and Costly Pigouvian Taxation with Multiple Externalities (with Daniel Jaqua), *International Tax and Public Finance*, 29 (2), 408–442 (2022). [SSRN]

Law Reviews

Reimagining the Deduction for Employee Compensation, *University of Michigan Journal of Law Reform*, 57 (2), 417–479 (2024). [SSRN]

The Intergenerational Equity Case for a Wealth Tax, *University of Cincinnati Law Review*, 90 (3), 735–778 (2022). [SSRN]

The Economic Efficiency Case against Business Tax Privacy, *Seton Hall Law Review*, 50 (1), 27–78 (2019). [SSRN]

Working Papers

Nothing Left to Lose? Changes Experienced by Detroit Low- and Moderate-Income Households During the Great Recession (with Michael Barr), *Washington Center for Equitable Growth Working Paper* (2016).

Federal Collection of State Individual Income Taxes.

How to Catch Capone: The Optimal Punishment of Interrelated Crimes (with Daniel Jaqua).

Selected Works in Progress

The Effect of Tax Complexity.

The Regressivity of Complexity.

Consumer Surplus with Rigor.

Deterrence and Incapacitation (with Daniel Jaqua).

Shorter Works

'Production, Information Costs, and Economic Organization,' by Armen Alchian & Harold Demsetz, We Are What We Read, *Truth on the Market* (2026).

'The Integration of Tax and Spending Programs,' by David Weisbach & Jacob Nussim, We Are What We Read, *Truth on the Market* (2025).

Selected Academic Presentations and Invited Workshops

2027 (including scheduled) Columbia *Tax Policy*.

2026 (including scheduled) Michigan *PFFLS*, NTA (Pittsburgh), AMT/EITC Workshop (NYU).

2025 NTA (Boston), AMT/EITC Workshop (UC Law San Francisco).

2024 Michigan *PFFLS*, NTA (Detroit), Junior Tax (Wisconsin), UPFIN, ALEA (Michigan), Critical Tax (Florida), UCLA *Tax Policy*, Indiana *Tax Policy*.

2023 NTA (Denver), Cornell *Law & Economics*, Michigan *Law & Economics*, SEALS, Oxford *CBT Summer Symposium*, Junior Tax (Northeastern), Richmond Junior Faculty Forum.

2022 Michigan *PFFLS*, Florida State *Law & Business* (virtual), Temple *Law* (virtual).

2021 NTA (virtual), ICEA *Inequality Conference* (virtual), Richmond Junior Faculty Forum, SEALS, Junior Tax (San Diego, virtual).

2020 William & Mary *Law* (virtual), Junior Tax (Utah, virtual), Law & Macroeconomics (Yale, virtual), IIPF (virtual).

2019 Oxford *CBT Summer Symposium*, UTAXI, Junior Tax (Richmond), Richmond Junior Faculty Forum, Washington & Lee *Law*.

2018 NTA (New Orleans), Richmond Junior Faculty Forum.

2017 NTA (Philadelphia), Oxford *CBT Doctoral Conference*, CLEA (Toronto), Becker Friedman Institute *MFM Summer Session*, IIPF *Doctoral School*, ALEA (Cornell), Richmond Junior Faculty Forum, Michigan *PFFLS*.

2016 George Mason *Law*, Richmond *Law*, NTA (Baltimore), Miami *Law*, South Carolina *Law*, IIPF (Lake Tahoe), Michigan *Public Finance*.

2015 NTA (Boston), Oxford *CBT Doctoral Conference*, Becker Friedman Institute *Price Theory Summer Camp*, Michigan *PFFLS*.

2014 Michigan *PFFLS*.

Service

Referee Service

American Economic Journal: Economic Policy, *American Law and Economics Review*, *Journal of Law & Economics*, *Journal of Public Economics*, *International Tax and Public Finance*, *Laws*, *Stanford Law Review*, *Supreme Court Economic Review*

Conference Service

2026 (including scheduled) NTA (discussant), UVA Fall Tax Invitational (discussant), Chicago Fed: Economic Growth and Public Policy (discussant).

2025 NTA (program committee, session chair, discussant), MTAXI (discussant).

2024 NTA (discussant), UPFIN (scientific committee), ALEA (area organizer, moderator).

2020 NTA (discussant).

2018 NTA (session chair, discussant), CELS (discussant).

2017 NTA (session chair, discussant).

University of Richmond Service

Curriculum, Law (chair from 2027)	2019–2020, 2023–present
Various Promotion & Tenure Subcommittees, Law	2026–present
Data Analytics & Data Science, University	2025–present
Appointments, Law	2025–2026
Ad Hoc Committee on Museum External Review, University	2022
Admissions, Law	2020–2022
Intellectual Life, Law	2018–2019
Student Services, Law	2017–2018

Other Experience

Articles Editor, *University of Michigan Journal of Law Reform*	2012–2014
Legal Intern, IRS, Office of Chief Counsel	2013
Investment Banking Analyst, CIBC World Markets, Leveraged Finance	2007–2008

Selected Fellowships

Population Studies Center Training Fellowship	2014–2017
Peter & Julie Borish Fellowship	2010–2011

Languages

German, Portuguese