

Jennifer Bird-Pollan

Alan S. Schenk Endowed Chair in Taxation

Professor of Law

Wayne State University Law School

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Academic Positions

Wayne State Law School

- Alan S. Schenk Endowed Chair in Taxation (with tenure) 2024-present

University of Kentucky J. David Rosenberg College of Law

- Judge William T. Lafferty Professor of Law (with tenure) 2021-2024
- Robert G. Lawson Professor of Law (with tenure) 2018-2021
- Affiliate Faculty, Martin School of Public Policy (courtesy appt.) 2020-present
- James and Mary Lassiter Associate Professor of Law (with tenure) 2014 – 2018
- Assistant Professor of Law 2010-2014

Fordham University School of Law

- Visiting Professor of Law Spring 2021

University of Cologne

- Visiting Professor of Law Summer 2017-present

Vienna University of Economics and Business

- Visiting Professor of Law Summer 2016, Summer 2017, Summer 2019, Summer 2020

Indiana University Maurer School of Law

- Visiting Professor of Law Fall 2015

Education

Harvard Law School, J.D. 2007

- *Harvard Journal of Law and Gender*

Vanderbilt University, Ph.D., (Philosophy) 2016, M.A. (Philosophy) 2012

- Dissertation "Taxation of Wealth Transfers: A Philosophical Analysis"

Penn State University, B.A., (French and Philosophy), *cum laude*, 1999

- *Phi Beta Kappa*, Schreyer Scholars Program, Philosophy Department Shibley and Dotterer Awards

Administrative Experience

University of Kentucky

- **Director of Women's Executive Leadership Development (WELD) Program**, 2022-Present. Design and lead all aspects of a campus-wide executive leadership program targeted at women in both faculty and staff roles on U.K.'s campus. Focus in particular on recruiting people from backgrounds traditionally under-represented in academic leadership roles. Coordinating new programs to revitalize WELD, rethinking fundamental elements of the ten-year-old program.

University of Kentucky J. David Rosenberg College of Law

- **Associate Dean of Academic Affairs**, 2021-2024. Primary responsibility on all matters related to the academic program in the College. Create new processes for grade submission and distribution, anonymous exam numbers, class rank. Work closely with representatives from central university regarding financial aid, course scheduling, registrar matters, Latin Honors. Create robust advising program, including centralizing faculty advising meetings and coordinating faculty panels. Lead faculty conversations about advising and curriculum design. Hire adjunct faculty and encouraged and facilitated new course proposals. Serve as College of Law liaison to several university-wide committees. Serve as College of Law representative on SACSCOC reaccreditation team and serve on College of Law ABA/AALS reaccreditation team. Work closely with College Dean on a regular basis on a variety of matters related to hiring, academics, and budget.
- **Executive Committee Elected Member**, 2014-2016, 2017-2019, 2020-2021. Served as faculty executive body representative within the College, advised the Dean on several important College matters, reviewed annual performance evaluations and provided input.
- **Faculty Appointments Committee Chair**, 2018-2021, 2023-2024. Chair committee, leading searches to hire multiple faculty at various levels of seniority and in various subject matters. Coordinate all aspects of search, both substantive and administrative.
- **Foreign Exchange Committee Chair**, 2016-present. Initiated, created, and implemented the College of Law's first and only foreign exchange program for law students. Coordinated efforts with representatives from Vienna University of Economics of

Business and from UK's International Office. Designed financial and educational elements of the program. Recruited student participants.

University of Kentucky University Senate

- **Senate Council Chair**, 2018-2020. Led University-wide faculty governance body, served as faculty liaison to President and Provost, chaired monthly Senate meetings and weekly Senate Council meetings, served as faculty representative at Provost's Council and on several University committees, served on 12 person Executive Committee for 2020-2025 Strategic Plan, served on several Dean Search committees, had primary responsibility for required Senate approval of all curriculum matters at the University, had primary responsibility for required Senate grievance procedures for faculty tenure and privilege matters.
- **Co-Chair of Joint Working Group** on Policies for Sexual Assault, Harassment, and Discrimination, 2019-2021. Led multi-year committee to prepare to respond to changing federal guidance on sexual assault policies, led campus discussions regarding these issues.
- **Chair of Ad Hoc Committee** on Policies for Sexual Assault, Harassment, and Discrimination, 2016-2018. Led two-year committee to propose new policies and procedures for implementing UK's Title IX policy.
- **Senate Council Member**, 2017-2018. Elected member of nine-person University Senate executive body.

Leadership Programs

- **Harvard Management Development Program**, Harvard Graduate School of Education, Professional Education Program, 2022.
- **Bluegrass Higher Education Consortium – Academic Leadership Academy** 2019.
- **Southeastern Conference Academic Leadership Development Program (SEC-ALDP)**, University of Kentucky Fellow 2018-2019.
- **University of Kentucky Chairs' Academy**, 2018-2019, 2021.
- **Women's Leadership in Academia Conference**, Athens, Georgia, 2018.
- **University of Kentucky Women's Executive Leadership Development**, 2016.
- **New Leaders Council**, Fellow – Kentucky Chapter, 2014.

Honors and Awards

- University of Kentucky Great Teacher Award (campus-wide award), 2023
- University of Kentucky Provost's Outstanding Teaching Award – finalist, 2020
- American Bar Foundation Fellow, elected 2019
- University of Kentucky J. David Rosenberg College of Law Duncan Teaching Award, 2017
- Fulbright Visiting Professorship, Vienna University of Economics and Business, 2014-2015
- University of Kentucky J. David Rosenberg College of Law Women's Law Caucus Faculty Award Winner, 2014 and 2022

Teaching Interests

Federal Income Tax, Corporate Tax, Partnership Tax, International Tax, Tax Policy, Estate and Gift Tax

Books

- FEDERAL TAXES ON GRATUITOUS TRANSFERS: LAW AND PLANNING, Dodge, Gerzog, Crawford, Bird-Pollan, and Haneman, Wolters Kluwer (2023).

Book Chapters

- "Taxing Wealth in the 21st Century" in Inheritance Law and the Right to Bequeath, Routledge Press (2022).
- "Taxation and Utilitarianism: The Historical Evolution" in Taxation and Philosophy, Springer Press (2022). (co-authored with Stefan Bird-Pollan)
- "Developing Moral Standards" in Ethics and Taxation, Springer Press (2019).
- Rewritten Opinion of Magdalin v. Commissioner, in Feminist Tax Judgments, Cambridge University Press (2017).
- "Philosophical Foundations of Wealth Transfer Taxation," in Philosophical Foundations of Tax Law, Oxford University Press (2017).

Law Review Articles

- “Taxing the Ivory Tower: Evaluating the Excise Tax on University Endowments” 48 Pepperdine Law Review 101 (2021).
- “Revising the Tax Law: The TCJA and Its Place in the History of Tax Reform,” 45 Ohio Northern Law Review 501 (2019).
- “The Sovereign Right to Tax: How Bilateral Investment Treaties Threaten Sovereignty,” 32 Notre Dame Journal of Law, Ethics, and Public Policy 107 (2018).
- “Utilitarianism and Wealth Transfer Taxation” 69 Arkansas Law Review 695 (2016).
- “Why Tax Wealth Transfers?” 57 Boston College Law Review 859 (2016).
- “Electing Fairness: A Check-the-Box Style Elective Regime for Same-Sex Couple Taxation,” 6 Elon Law Review 251 (2014).
- “Unseating Privilege: Rawls, Equality of Opportunity, and Wealth Transfer Taxation,” 59 Wayne Law Review 713 (2014).
- “Death, Taxes, and Property (Rights): Nozick, Libertarianism, and the Estate Tax,” 66 Maine Law Review 1 (2013).
- “An Unjustified Subsidy: Sovereign Wealth Funds and the Foreign Sovereign Tax Exemption,” 17 Fordham Journal of Corporate and Financial Law 987 (Spring 2012).
- “Who’s Afraid of Redistribution? An Analysis of the Earned Income Tax Credit,” 74 Missouri Law Review 251 (Spring 2009).

Works in Progress

- *What We Can Learn From School Lunch: Pandemic-EBT and the Uptake of Social Benefits*

Service to the University of Kentucky J. David Rosenberg College of Law

- **Faculty Convener** – Law Review Symposium, “The Racial Wealth Gap”, 2021
- **Self-Study Team for ABA Site Visit** – 2021-2022
- **Faculty Appointments Committee** – Chair, 2018 – 2021, 2023-present; Member, 2011-2018, 2022
- **Curriculum Committee** – *ex officio* member, 2021-present
- **Speakers Committee** – Chair, 2012-2014; Member, 2010-2012
- **Ad Hoc Committee on Foreign Exchanges** – Chair, 2016-Present
- **Executive Committee** – Member, 2014-2015, 2015-2016, 2017-2018, 2018-2019, 2020-2021

- **Admissions Committee** – Member, 2017 – 2021
- **Faculty-Student Reading Groups** – Coordinator, 2013-2017
- **Faculty Advisor** – Tax Law Society, Women’s Law Caucus, Kentucky Law Journal
- **Coach** – International Tax Moot Court Team, Southeast Tax Challenge Team, ABA Tax Challenge Team, National Tax Moot Court Team

Service to the University of Kentucky

- **SACSCOC Reaccreditation Team** – College of Law representative, 2021-2023
- **Academic Area Advisory Committee** – Arts and Humanities, campus-wide P&T committee, 2020-2023
- **Martin School of Public Policy** – Chair of Site Visit Team, 2021
- **University Senate** – Senator, 2014-2020; Senate Council (executive body), 2017-2021; Senate Rules and Elections Committee, 2014-2018; Senate Admissions and Academic Standards Committee, Chair 2020-2021
- **University Strategic Planning Executive Committee** - 2019-2020
- **Joint Working Group on Sexual Assault and Sexual Harassment Policies** – Chair, 2019-2021
- **Search Committee Member** – Associate Provost of Faculty Advancement, 2021; Dean of the J. David Rosenberg College of Law, 2020; Dean of the College of Social Work, 2019; Dean of the University Libraries, 2019
- **Ad Hoc Committee on Sexual Assault Policies** – Chair, 2016-2018
- **University Appeals Board** – Member, 2014-2018, 2020-present
- **Faculty HR Processes Ad Hoc Committee** – 2019-2021
- **Faculty Diversity Hiring Funding Policies Ad Hoc Committee** – 2018-2019

Service to the Profession and Community

- **AALS Tax Section** – Executive Committee 2020-2023, Chair 2024.
- **AALS Associate Dean Section** – Executive Committee 2023-2024.
- **Lexington Public Library Advisory Board** – 2022-2023
- **Lexington Public Library Board of Trustees** – 2023-present
- **Kentucky Center for Economic Policy** – Chairperson of the Board 2020-2024
- **Law, Society, and Taxation**, Co-convener 2018-present

- **ABA Accreditation Site Team Member** – Brooklyn Law School, 2019; Georgia State College of Law, 2023
- **AMT (Association of Mid-Career Tax Professors)** Conference Organizer Committee 2017, 2018
- **Peer Reviewer** - Law & Society Review; Journal of Philosophy, Science, & Law; Journal of Philosophy, Politics, and Economics; Review of Social Economy; SUNY Press; MIT Press; Oxford University Press
- **Fulbright Review Committees** – Scholar Peer Review Austria, 2015, 2016, 2017; Scholar Peer Review Poland, 2015; Student Review Austria, 2015, 2016
- **United Way of the Bluegrass** – Agency Review Committee Member
- **Lexington Traditional Magnet School** – Site Based Decision Making Council, Parent Member, 2018-2020

Legal Practice

- **Ropes & Gray**, Tax Associate, 2007 –2010
- **Goulston & Storrs**, Summer Associate, 2006
- **Organization for Security and Cooperation in Europe (OSCE)**, Legal Intern 2005

Selected Academic Presentations

Invited Presentations

- **Boston College Law School**, Tax Policy Colloquium, October 2021. “Taxing Wealth in the 21st Century.”
- **Indiana University Maurer School of Law**, Tax Policy Colloquium, April 2020. “Taxing the Ivory Tower.”
- **Pepperdine Law Review Symposium**, March 2020. “Taxing the Ivory Tower.” (cancelled due to COVID-19).
- **Georgetown University Law Center**, Festschrift in honor of Professor Daniel Halperin, April 2019. “Taxing the Ivory Tower.”
- **Ohio Northern University**, Law Review Symposium, March 2019. “The TCJA and the History of Tax Reform in the United States.”
- **Braunschweig, Germany**, The Right to Bequeath Conference, February 2019. “Wealth Transfer Taxation in the 21st Century.”
- **Dalhousie University**, Ethics and Taxation Conference, October 2018. “Developing Moral Standards for Taxation.”

- **Colorado Bar Association**, Tax Code and Practice Changes, April 2018. “The Tax Cuts and Jobs Act: How it Passed and What it Says.”
- **University of Kentucky Martin School of Public Policy and Administration**, January 2018. “The Sovereign Right to Tax: How Bilateral Investment Treaties Threaten Sovereignty.”
- **Georgetown Law Center**, Tax Law Colloquium, April 2017. “Philosophy and Wealth Transfer Taxation.”
- **Boston College Law School**, Boston College Law Review Symposium, 100 years of the Estate Tax, October 2015. “Why Tax Wealth Transfers?”
- **Kings College, London**, Philosophical Foundations of Tax Law Symposium, May 2015. “Philosophical Foundations of Wealth Transfer Taxation.”
- **John Paul II Catholic University of Lublin, Poland**. U.S. Legal Education and U.S. Tax Law, April 2015.
- **American Studies Seminar**, Austrian-American Fulbright Commission, Strobl, Austria, April 2015. “Income Inequality in the United States.”
- **Loyola-L.A. Law School**, Tax Policy Colloquium, November 2014. “Utilitarianism and Wealth Transfer Taxation.”
- **Indiana University, Maurer College of Law**, Tax Policy Colloquium, April 2014. “Unseating Privilege: Rawls, Equality of Opportunity, and Wealth Transfer Taxation.”
- **Tulane Law School**, Tax Policy Roundtable, March 2014. “Unseating Privilege: Rawls, Equality of Opportunity, and Wealth Transfer Taxation.”
- **Elon Law School**, Law Review Symposium, November 2013. “Electing Fairness: A Check-the-Box Style Regime for Same-Sex Taxpayers.”
- **University of Florida Levin College of Law**, Tax Policy Seminar, September 2013. “Unseating Privilege: Rawls, Equality of Opportunity, and Wealth Transfer Taxation.”
- **Harvard Law School**, Tax Policy Symposium, Cambridge, MA, November 2012. “Nozick, Libertarianism and the Estate Tax.”
- **University of Cincinnati College of Law**, Brown Bag Workshop, “Unfair and Inefficient: Sovereign Wealth Funds and the Foreign Sovereign Tax Exemption,” October 2011.

Other Presentations

- **Law & Society Association, Law, Society, and Taxation CRN**, “Universal School Lunch in the post-Covid World,” Lisbon, Portugal, July 2022.

- **Law & Society Association, Law, Society, and Taxation CRN**, “What the Covid-19 Pandemic Response Can Teach Us about Tax,” virtual, May 2021.
- **Law & Society Association, Law, Society, and Taxation CRN**, “Wealth Transfer Taxation in the 20th Century,” Washington, D.C., June 2019.
- **Law & Society Association, Law, Society, and Taxation CRN**, “Sovereignty, Taxation, and Bilateral Investment Treaties,” Mexico City, Mexico, June 2017.
- **Association of Mid-Career Tax Professors (AMT) Conference**, “Sovereignty, Taxation, and Bilateral Investment Treaties,” Fayetteville, Arkansas, May 2017.
- **Association of Mid-Career Tax Professors (AMT) Conference**, Davis, California, May 2016.
- **Southeastern Association of Law Schools (SEALS)**, Tax Policy Roundtable Presentation, Boca Raton, Fl., August 2015.
- **National Tax Association**, “Utilitarianism and Wealth Transfer Taxation,” Santa Fe, New Mexico, November 2014.
- **AALS Workshop on Sexual Orientation and Gender Issues**, “Estate Taxes, Income Taxes, and the IRS,” Washington, D.C., June 2014.
- **Law & Society Association**, “Utilitarianism and the Estate Tax,” Minneapolis, MN, May 2014.
- **Law & Society Association**, “The Estate Tax as a Tool of Opportunity: Rawls and the Wealth Transfer Taxes,” Boston, MA, May 2013.
- **Junior Tax Conference**, “The Estate Tax as a Tool of Opportunity: Rawls and the Wealth Transfer Taxes,” University of Miami Law School, May 2013.
- **Washington University Regional Junior Faculty Workshop**, St. Louis, MO, “Nozick, Libertarianism, and the Estate Tax,” December 2012.
- **Victoria-Cornell Colloquium on Jurisprudential Perspectives on Taxation**, “Nozick Libertarianism and the Estate Tax,” Ithaca, NY, September 2012.
- **Law & Society Association**, “Moral Philosophy and Redistributive Taxation,” Honolulu, Hawaii, June 2012.
- **Junior Tax Conference**, “Moral Philosophy and Redistributive Taxation,” University of California, Hastings, May 2012
- **Class Crits IV**, “Individual Responsibility and Redistributive Tax Policy,” Washington, D.C., September 2011.

- **Southeastern Association of Law Schools (SEALS)**, “The Taxation of Sovereign Wealth Funds: A Proposal for Change,” Hilton Head Island, South Carolina, July 2011.
- **Law & Society Association**, “The Taxation of Sovereign Wealth Funds: A Proposal for Change,” San Francisco, California, June 2011.
- **Southwest Junior Law Scholars’ Conference**, “The Taxation of Sovereign Wealth Funds: A Proposal for Change,” Arizona State University Sandra Day O’Connor College of Law, March 2011.
- **Critical Tax Conference**, “Rawls on Redistributive Tax Policy,” St. Louis University School of Law, April 2010.

Invited Workshops

- **Law and Economics Center’s Forum on the Economic and Legal Foundations of Capitalism**, Laguna Beach, CA, September 2021.
- **Law and Economics Center’s Economics of Higher Education Seminar**, Austin, TX, March 2018.
- **Law and Economics Center’s Public Pensions Workshop**, Palo Alto, CA, February 2016.
- **Law and Economics Center’s Economics Institute for Law Professors**, Steamboat Springs, CO, June 2014.
- **Workshop on Public Economics and Tax Policy**, sponsored by the Robert D. Burch Center for Tax Policy and Public Finance, University of California, Berkeley and the Harvard Law School Fund for Tax and Fiscal Research. Instructors: Alan Auerbach, Louis Kaplow, and James Hines, Jr. June 2013.

Comments

- **Kentucky Law Journal**, Comment on Professor Tessa Davis’s Article “Freezing the Future: Elective Egg Freezing and the Limits of the Medical Expense Deduction.” Kentucky Law Journal Online, 2019.
- **University of Louisville Law Review Symposium Federal Budget and Debt Reduction**, commentator on Professor Samuel Thompson’s presentation, “The Missing Ingredient in the Budget Debate: Phasing out Social Security and Medicare for High Income Retirees,” Louisville, KY, October 2011.

Prior Teaching Experience

Teaching Fellow - Harvard College, Fall 2005; “Justice” with Michael Sandel (topic: ethics).

Instructor - Vanderbilt University, Spring 2000 - Spring 2003; Introduction to Philosophy (topics: social and political philosophy and history of philosophy) and Introduction to Logic.

Instructor - Belmont University, Spring 2002; Introduction to Philosophy (topic, social and political philosophy).

Bar and Court Admissions

- Commonwealth of Massachusetts (2007)
- United States Supreme Court (2023)

Languages

- German – fluent
- French – conversational