

## ADAM KERN

5998 Alcala Park Way • San Diego, CA 92110 • [adamkern@sandiego.edu](mailto:adamkern@sandiego.edu) • (619) 260-8810

### CURRENT APPOINTMENT

---

University of San Diego School of Law 2024-  
Assistant Professor of Law  
Courses: Federal Income Taxation, Property

### GOVERNMENT SERVICE

---

Office of Tax Policy, U.S. Department of Treasury 2023-24  
Policy Advisor

### EDUCATION

---

Ph.D. in Politics, Princeton University 2020

J.D., NYU School of Law (*magna cum laude*) 2019  
Furman Academic Scholarship (full scholarship for aspiring legal academics)  
David F. Bradford Memorial Prize for Best Paper in Taxation  
Harry J. Rudick Award for Excellence in Taxation  
NYU Law Review, Articles Editor

B.Phil. in Philosophy, University of Oxford 2015

A.B. in Philosophy, Harvard University (*summa cum laude*) 2013  
Phi Beta Kappa  
Michael von Clemm Fellowship (full scholarship for study at Oxford, awarded to one Harvard graduate per year)  
Thomas T. Hoopes Prize for Outstanding Undergraduate Thesis  
Reuben Brower Prize for Excellence in the Humanities  
Co-Director, Harvard-PBHA Prison Education

### PUBLICATIONS

---

*The Hole in the Global Minimum Tax*, 93 UNIVERSITY OF CHICAGO LAW REVIEW \_\_\_\_ (2026)

*Does the U.S. Exception Threaten Pillar Two?* 188 TAX NOTES FEDERAL 387 (2025)

*Reports of Pillar Two's Death Are Greatly Exaggerated*, 186 TAX NOTES FEDERAL 1471 (2025)

*Progressive Taxation for the World*, 78 TAX LAW REVIEW \_\_\_\_ (2025)

- Reviewed by Blaine Saito on [TaxProf Blog](#).

*Universal Statism*, 52 PHILOSOPHY & PUBLIC AFFAIRS 596 (2024)

*The Use and Abuse of Location-Specific Rent*, 76 TAX LAW REVIEW 277 (2023)  
(with Mitchell Kane)

- Reviewed by David Elkins on [TaxProf Blog](#).

*Progressive Formulary Apportionment: The Case for “Amount D,”* 171 TAX NOTES FEDERAL 1713 (2021)  
(with Mitchell Kane)

- Nominated for the International Bureau of Fiscal Documentation’s 2022 Frans Vanistendael Award (annual prize for best paper in international tax law)

*Illusions of Justice in International Taxation*, 48 PHILOSOPHY & PUBLIC AFFAIRS 151 (2020)

- Nominated for the International Bureau of Fiscal Documentation’s 2021 Frans Vanistendael Award

*An Ethical Framework for Global Vaccine Allocation*, 369 SCIENCE 1309 (2020)  
(third author, with Ezekiel J. Emanuel, Govind Persad, and others)

- Coverage at [THE WASHINGTON POST](#), [SCIENTIFIC AMERICAN](#), [VOX](#), [CNBC](#), [FORBES](#), [SLATE](#), [THE BBC](#), [LE FIGARO](#), [THE TIMES OF INDIA](#), [NORWEGIAN BROADCASTING CORPORATION \(NRK\)](#), [THE CANADIAN BROADCASTING CORPORATION \(CBC\)](#)

*The Democratic Limits of Political Experiments*, 19 POLITICS, PHILOSOPHY & ECONOMICS 321 (2020)  
(with Eric Beerbohm and Ryan Davis)

*Taxing Pain and Suffering*, 94 NYU LAW REVIEW 507 (2019)

*Our Deeds, Ourselves*, 72 ANALYSIS 665 (2012)

## WORKS IN PROGRESS

---

*The Home, the Market, and the Income Tax* (with Joseph Bankman and Jacob Goldin)

*Conflict, Coordination, and the Fiscal Constitution* (with Daniel Hemel)

*Migration and Social Population Ethics* (with Jacob Nebel)

*The Taxer of Last Resort*

*Taxation* (invited contribution to the STANFORD ENCYCLOPEDIA OF PHILOSOPHY)

## OTHER LEGAL EMPLOYMENT

---

|                                                                |         |
|----------------------------------------------------------------|---------|
| Hon. Jed S. Rakoff, Southern District of New York<br>Law Clerk | 2022-23 |
|----------------------------------------------------------------|---------|

|                                          |         |
|------------------------------------------|---------|
| Covington & Burling LLP<br>Tax Associate | 2020-22 |
|------------------------------------------|---------|

## RECENT PRESENTATIONS

---

**2026** (includes scheduled): UCLA Law, Colloquium on Tax Policy and Public Finance; USC, Law & Philosophy Workshop.

**2025** (includes scheduled): Stanford Law School, Tax Policy Seminar; Northwestern Pritzker School of Law, Tax Colloquium\*; University of Chicago Law School\*; Oxford Studies in Political Philosophy Workshop; Oxford Centre for Business Taxation; Columbia Law School, Summer Tax Invitational; Princeton University; Harvard Law School, Law & Philosophy Workshop\*; University of Missouri School of Law, Tax Policy Colloquium; University of Colorado, Junior Tax Conference; Pepperdine Caruso School of Law, Tax Policy Workshop; University of San Diego School of Law, Summer Faculty Workshop; National Tax Association.

**2024**: National Tax Association; Paris School of Economics, Meeting of the Society for Social Choice and Welfare; University of San Diego School of Law, Summer Faculty Workshop; Ohio State University Moritz School of Law Summer Faculty Workshop; University of San Diego, Transfer Pricing Symposium.

(\* indicates presentation by co-author)

## SERVICE TO THE PROFESSION

---

Referee, *Journal of Legal Analysis*; *Modern Law Review*; *Moral Philosophy & Politics*

Reviewer, TaxProf Blog (2024-25)

## BAR ADMISSIONS

---

District of Columbia (2020)