

ADAM KERN

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EMPLOYMENT

University of San Diego School of Law Assistant Professor of Law	2024-
Office of Tax Policy, U.S. Department of Treasury Policy Advisor	2023-24
NYU School of Law Furman Academic Fellow	2023-24
Hon. Jed S. Rakoff, Southern District of New York Law Clerk	2022-23
Covington & Burling LLP Tax Associate	2020-22

EDUCATION

Ph.D. in Politics, Princeton University	2020
<i>Dissertation:</i> Principles of International Taxation <i>Committee:</i> Charles Beitz; Liam Murphy; Anna Stilz	
J.D., NYU School of Law (<i>magna cum laude</i>)	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 <i>NYU Law Review</i> , Articles Editor	
B.Phil. in Philosophy, University of Oxford	2015
A.B. in Philosophy, Harvard University (<i>summa cum laude</i>)	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

Progressive Taxation for the World, 78 TAX LAW REVIEW ____ (2025)

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

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)

TEACHING

Federal Income Tax, International Tax, Property

ACADEMIC SERVICE

Referee, *Modern Law Review*

PRESENTATIONS

“The Mere Migration Paradox”

- Paris School of Economics, 17th Meeting of the Society for Social Choice and Welfare (July 3-6, 2024).

“Progressive Taxation for the World”

- University of Oxford, Workshop on International Tax Justice and Governance (Sept. 6, 2022).

- University of Surrey, Workshop on Fairness in International Taxation (June 23, 2022).

“The Use and Abuse of Location-Specific Rent”

- LMU Loyola Law School, Tax Policy Colloquium (Oct. 17, 2022).
- Oxford-Michigan-MIT-Munich-Georgetown (OMG) Transatlantic Tax Talk Series (Feb. 17, 2022).

“Illusions of Justice in International Taxation”

- NYU School of Law, Colloquium on Tax Policy and Public Finance (Sept. 15, 2020).
- University of Oxford, Workshop on International Tax Justice and Governance (June 2, 2020).
- Universitat Pompeu Fabra, Reading Group in Law and Philosophy (Apr. 15, 2020).
- Princeton University, Political Theory Research Seminar (Feb. 19, 2019).

“Taxation and the Political Community”

- Princeton University, Political Theory Research Seminar (Sept. 8, 2020).
- Bowdoin College, Seminar on Theories of Economic Fairness (May 6, 2020).

“Fairness Across Families”

- NYU School of Law, Furman Scholars Seminar (Apr. 17, 2019).
- NYU School of Law, Lederman Fellows Workshop (Feb. 12, 2019).
- NYU School of Law, Furman Scholars Seminar (Nov. 13, 2018).

“Taxing Pain and Suffering”

- NYU School of Law, Furman Scholars Seminar (Feb. 26, 2018).
- NYU School of Law, Furman Scholars Seminar (Oct. 25, 2017).