ADAM KERN

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ACADEMIC APPOINTMENTS

University of San Diego School of Law 2024-
Associate Professor of Law, 2026-
Assistant Professor of Law, 2024-26
Courses: Federal Income Taxation, International Taxation, Property

Stanford Law School Spring 2026
Visiting Professor of Law

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

Optimal Avoidability in Cross-Border Minimum Taxation, 263 JOURNAL OF PUBLIC ECONOMICS ___ (2028)

The Functions of Foreign Minimum Taxes, COLUMBIA JOURNAL OF TAX LAW ___ (2027)
(invited symposium contribution)

Buy or D.I.Y.: Home Production and the Income Tax, 127 COLUMBIA LAW REVIEW ___ (2027)

(with Joseph Bankman, Jacob Goldin, and Ana Vasilj)

Taxation, STANFORD ENCYCLOPEDIA OF PHILOSOPHY ___ (2027)

Separation of Bases and the Fiscal Constitution, 107 TEXAS LAW REVIEW ___ (2027)
(with Daniel Hemel)

- Reviewed by Jeff Gordon on TaxProf Blog.

Migration and Social Population Ethics, 13 OXFORD STUDIES IN POLITICAL PHILOSOPHY ___ (2027)
(with Jacob Nebel)

- Awarded the 2026 Sanders Prize in Political Philosophy (biennial prize for best paper in political philosophy by an early-career scholar)

What is the Role of Minimum Taxes on Businesses? AEI ECONOMIC PAPERS (2026)
(with other members of the AEI Tax Policy Group)

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 219 (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

An Optimal-Tax Approach to the Income Tax Base (with Jacob Goldin and Daniel Hemel)

The Uneasy Case for the Dormant Commerce Clause in State Tax Cases (with Alan Sykes)

Sourcing Income in an Interconnected World

Optimal Tax Jurisdiction: A Sufficient Statistics Approach (with Kristoffer Berg)

Distribution and Social Preferences (with Michael Gilbert and Andrew Hayashi)

OTHER LEGAL EMPLOYMENT

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

Covington & Burling LLP 2020-22
Tax Associate

RECENT PRESENTATIONS

2027 (abbreviated for parental leave): Columbia Law School, Tax Colloquium.

2026: NYU Law, Tax Colloquium; Northwestern University Pritzker School of Law, Tax Colloquium. Stanford Law School, Faculty Workshop; Stanford Law School, Law & Economics Seminar; University of Chicago Law School, Faculty Workshop*; UC Berkeley, Law & Economics Workshop*; UCLA Law, Colloquium on Tax Policy and Public Finance; USC, Law & Philosophy Workshop; UC San Diego, Political Theory Workshop; University of San Diego, Law & PPE Workshop*; American Enterprise Institute, Symposium on International Tax Reform; American Law and Economics Association.

2025: Stanford Law School, Faculty Workshop; 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*; *Journal of Public Economics*; *Modern Law Review*; *Moral Philosophy & Politics*; *Political Philosophy*; *Politics, Philosophy & Economics*

Convener, 2026 Workshop on Law and PPE (Politics, Philosophy & Economics)

BAR ADMISSIONS

District of Columbia (2020)