

Robert P. Strauss

Curriculum Vitae April, 2026

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H. John Heinz III School of Public
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Marital Status:

Married to Celeste Gabrielle Meade

Children:

Sarah Elizabeth
David Anthony (deceased)
Elena Nicole

Education:

Ph.D., Economics, January, 1970, University of Wisconsin
Areas: Public Finance and Human Resources

B.A., Economics, [Distinction and Honors] April, 1966, University of Michigan,
LS&A Honors College; Junior year, 1964-5 at London School of Economics.

Employment, Professional and Public Service:

Academic Appointments:

Visiting Professor of Economics, Spring 2014; Washington University, St. Louis

Visiting Senior Scholar, The Tax Foundation, Spring 2012-7.

David C. Lincoln Fellow, Lincoln Land Institute, 2006-7.

Visiting Professor of Economics and Public Policy, University of Rochester, 1992-3, 1993-4;
Senior Research Associate, Rochester Center for Economic Research, 1994-.

Professor of Economics and Public Policy, The H. John Heinz III School of Public Policy and
Management, Carnegie-Mellon University, 1979-.

Associate Professor of Economics, University of North Carolina, 1973-1979;

Adjunct Faculty, Bush Institute for Child and Family Policy, University of North Carolina, 1975-9.

Assistant Professor of Economics, University of North Carolina, 1969-1973.

Research Fellow, Institute for Research on Poverty, University of Wisconsin, 1968-9.

Academic Administrative Appointments:

Director, Center for Public Financial Management, School of Urban and Public Affairs, Carnegie-Mellon University, 1984-92.

Associate Dean, School of Urban and Public Affairs, Carnegie Mellon University, 1981-1983.

Professional, Public Service and Civic Activities:

Pennsylvania Chapter of the American Association of University Professors: Member of the Board and Chair, Committee A, Academic Freedom and Governance, May 2024 to present.

SAS Market Research Panel, October, 2017.--

Participant, 2016 Leadership Transition Project, National Academy of Public Administration, March, 2016--January, 2017.

Expert Consultant, Alliance for Main Street Fairness, Spring-Summer, 2011.

Consultant, Government Development Bank for Puerto Rico, September, 2010-December, 2010.

Member, Panel on Census Bureau's Governments Division Statistics for the National Academies' National Committee on Statistics, January, 2006-August, 2007.

Advisory Board Member, New Mexico Tax Policy Forum, April 2004--.

School Finance Panel Member, Institute for Education Sciences, U.S. Department of Education, 2004, 2005.

Informal advisor on tax and intergovernmental finance issues, Office of the Majority Leader, United States Senate, 2003-2006.

Informal advisor on regional tax and budgetary issues, Pennsylvania General Assembly and Pittsburgh City Council, 2003-2004.

Member, Technical Advisory Panel, New York State Education Department, 2001-3.

Member, Steering Committee, National Tax Association Project on Taxation of Electronic Commerce, 1998-9.

Member, Board of Directors, National Tax Association, 1996-8.

Consultant, Ministry of Finance, Kazakhstan, 1996.

Member, Advisory Panel, *State Tax Notes*, 1993--2019.

Member, Advisory Committee, Pennsylvania General Assembly, Joint State Government Commission, Committee on Government Efficiency, 1991-2.

Advisory Committee Member, Center for the Study of the States, Nelson Rockefeller Institute of Public Affairs, State University of New York at Albany, 1990-6.

Member, Revenue Estimating Advisory Committee, Joint Committee on Taxation, U.S. Congress, 1989-95.

Member, Pennsylvania Local Tax Reform Commission, 1987.

Principal Researcher, Washington State Department of Revenue Study of Alternative Tax Structures, 1986-7.

Member, 1985 Pennsylvania Business Council Committee on Long-Run Prospects for the Pennsylvania Economy, 1985.

Member, IRS Statistics of Income Advisory Panel, 1985--.

Member, Expert Review Panel, U.S. Treasury Department Study of American Federal System, 1984-5.

Principal Advisor to the Chairmen of the House and Senate Finance Committees, West Virginia Legislature, 1984-5.

Director of Research, Pennsylvania Tax Commission, 1979-1981.

Economist, Joint Committee on Taxation, U.S. Congress, 1975-1978.

Assistant to the Deputy Secretary, U.S. Treasury, 1971-1972.

Brookings Economic Policy Fellow, Assistant to the Assistant Secretary for Economic Policy, U.S. Treasury, 1970-1971.

Awards:

Albert Nelson Award for Lifetime Achievement, Marquis Publications, April, 2017

Fellow, National Academy of Public Administration, December, 2015.

United States Tennis Association League, Local Mixed Doubles Champion, Allegheny Mountains Division, Summer, 2015, 2017, 2018.

Steven D. Gold Award, Association for Public Policy and Management, National Conference of State Legislatures, and the National Tax Association, November, 2005

Inductee, Cleveland Heights High School Distinguished Alumni Hall of Fame, April 2004.

Georgescu-Roegen Award (with George R.G. Clarke) for Best Paper in the *Southern Economic Journal* in 1997/8 from the Southern Economic Association., May 1998

Distinguished Service Award, Pittsburgh Chapter of Tax Executives Institute, June, 1987.

Exceptional Service Award (Gold Medal), U.S. Treasury: for the design of the General Revenue Sharing legislation, June, 1972.

Presidential Pens

1972, President Richard M. Nixon

1976, President Gerald R. Ford

Professional Affiliations:

American Economic Association,
Association for Public Policy Analysis and Management,
Econometric Society,
National Tax Association,

Member, Cosmos Club

Biographical Listings (various):

Albert Nelson Marquis Lifetime Achievement Award
American Men and Women of Science: Social and Behavioral Sciences
Who's Who in the World
Who's Who in America
Who's Who in the East
Who's Who in Finance and Industry
Who's Who in American Education
Who's Who among America's Teachers

University Activities:

Member, Faculty Affairs Committee, 2005-6, 2007-8.

Member, Faculty Senate Committee on the University Budget: 1998-2001.

Member, Faculty Review Committee: 1987-9; 1996-2001;

Secretary of the CMU Faculty, 1991-2.

Vice Chair, Faculty Senate Committee on the University Budget: 1991-2.

Member, Presidential Search Committee: 1989-90.

Member, Faculty Senate Committee on the University Budget: 1989-92.

Chairman, Faculty Senate Computing Advisory Committee: 1988-92.

Member, University Computer Policy Advisory Committee: 1983-7.

Member, Faculty Senate Ad Hoc Committee on Creation of School of Computer Science: 1988-9.

Heinz School Activities:

Faculty Chair, Curriculum Review Committee, Masters of Science in Educational Leadership, 2004-6

Faculty Chair, Masters of Science in Education Technology and Educational Leadership, 2004-6

Faculty Chair, Masters of Science in Education Technology Management, 2001-3;

Member, Masters Committee: 1985-7, 1990-1, 1995-6, 2000-2009.

Member Ph.D. Committee: 1986-9, 1994-5.

Doctoral Dissertation Supervision:

Committee Member, Wenbo Wu, *Studies on the evolution of governance and economy: an empirical approach*, unpublished doctoral dissertation, Heinz School, Carnegie-Mellon University, April, 1999; Assistant Professor of Public Policy, National University of Singapore.

Committee Chair, Mary Thomas Keim, *An Empirical Study of the Financial Condition of Private Colleges and Universities and the Propensity to Ensure Debt*, unpublished doctoral dissertation, Heinz School, Carnegie-Mellon University, February, 1998; Tyler Teaching Fellow, Robert H. Smith School of Business, University of Maryland.

Committee Chair, Cindy Bryce, *Alternative Approaches to Estimating the Efficiency of Health Maintenance Organizations*, April, 1996, unpublished doctoral dissertation, Heinz School, Carnegie-Mellon University. Associate Professor, Health Policy and Management, Associate Dean for Student Affairs, School of Public Health, University of Pittsburgh.

Committee Member, George R. G. Clarke, *Redistribution and Family Formation: Theory and Evidence on Individual and Collective Decision Making*, unpublished doctoral dissertation, University of Rochester, October, 1996; 1997 Outstanding Dissertation Award, National Tax Association-Tax Institute of America; Associate Professor of Economics, Texas A & M International University

Committee Member, Thomas J. Nechyba, *Fiscal Federalism and Local Public Finance: A General Equilibrium Approach with Voting*, unpublished dissertation, University of Rochester, April, 1994; Outstanding Dissertation Award, Association of Public Policy and Management; Second Place in 1994 Dissertation Competition of National Tax Association. Professor of Economics (former Economics Department Chair), Duke University.

Committee Member, Hideo Konishi, *Essays in Positive Public Economics: City Formation, Local Public Goods, and Tax Reform*, unpublished dissertation, University of Rochester, April, 1994; Professor of Economics and former Economics Department Chair, Boston College.

Committee Member, Miguel Gouveia, *Essays on Income Taxation*, unpublished dissertation, Department of Economics, University of Rochester, September, 1991; Honorable Mention, 1992 Dissertation Competition from the National Tax Association-Tax Institute of America; Associate Professor of Economics and Associate Dean for Accreditation, College of Economics and Business; Catholic University of Portugal.

Committee Member, Holly Johnston, *Empirical Studies in Management Accounting: Three Essays on the U.S. Airline Industry 1981-1985*, unpublished dissertation, School of Urban and Public Affairs, Carnegie-Mellon University, October, 1990; 1991 Outstanding Dissertation Award in Management Accounting, American Accounting Association; Assistant Professor of Accounting, University of Massachusetts, Boston.

Chair, Prodipto Ghosh, *Simulating "Greenhouse Gases" Emissions Due to Energy Use by a Computable General Equilibrium Model of a National Economy*, unpublished dissertation, School of Urban and Public Affairs, Carnegie-Mellon University, June, 1990; Retired, former Secretary of the Interior and the Environment, India. Distinguished Fellow at The Energy & Resources Institute (TERI), New Delhi. His concurrent positions include: Member of the Prime Minister's Council on Climate Change; Member of the National Expert Committee on Climate Change, and Scientific Consultant in the Office of the Principal Scientific Adviser to the Govt. of India. He is also a Member of the Independent South Asia Commission on Poverty Alleviation (ISACPA). He is also Chair of the Task Force on Climate Change of the Federation of Indian Chambers of Commerce and Industry (FICCI).

Chair, Jin K. Hyun, *Tax Policies, Capital-Use Decisions, and Economic Depreciation: A Theoretical and Empirical Analysis*, unpublished dissertation, School of Urban and Public Affairs, Carnegie-Mellon University, October, 1989; Professor of Economics, Ajou University.

Chair, Daeng M. Nazier, *Limiting the Regressivity and Maintaining the Revenues of Consumption-Based Taxes: A Mathematical Programming Approach*, unpublished dissertation, School of Urban and Public Affairs, Carnegie-Mellon University, September, 1989; Honorable Mention, 1990 Dissertation Competition from the National Tax Association-Tax Institute of America; Principle Director at The Audit Board of Indonesia.

Committee Member, Sheila Lin, *Revenue and Equity in Income Taxation*, Department of Economics, University of Rochester, September, 1989; published as *Revenue and Equity in Income Taxation*. Taiwan: Institute of Economics, Academia Sinica, Monograph Series, Number 44, September, 1989, Associate Research Fellow, Institute of Economics, Academia Sinica.

Chair, Beverly S. Bunch, *State Capital Spending and Debt Practices*, unpublished dissertation, School of Urban and Public Affairs, Carnegie-Mellon University, October, 1988; Professor of Public Policy, University of Illinois-Springfield.

Chair, Serge Nadeau, *A Theoretical and Empirical Model of the Real and Financial Decisions of the Firm: Effects of Tax Integration and Other Tax Policies*, unpublished dissertation, School of Urban and Public Affairs, Carnegie-Mellon University, August, 1986; 1987 Outstanding Dissertation Award, National Tax Association-Tax Institute of America; Associate Vice-President for Planning, Office of the Vice President and Provost, University of Ottawa.

Chair, Francis W. Horvath, Jr., *An Economic Analysis of Migration in the United States: Repeat Movements and Families*, unpublished dissertation, Economics Department, University of North Carolina, 1980; Research Economist, Bureau of Labor Statistics, U.S. Department of Labor.

Chair, Ronald S. Warren, Jr., *Aggregate Wage Dynamics and Labor Market Disequilibrium: An Errors in Variables Approach*, unpublished dissertation, Economics Department, University of North Carolina, 1976; Professor of Economics, University of Georgia.

Recent Public Policy/ E-Government Technology Projects

A Research Guide to Marcellus/Utica Shale Searchable Electronic Bibliography
<http://rpstrauss.pairserver.com/marcellusshale/sourcesbycategory.html> (October, 2012)

Property Tax Estimator for Allegheny County, Pennsylvania
www.propertytaxestimator.net (August, 2012)

RODAS: Road Damage Assessment System (Pothole Tracking through crowd sourcing)
www.rodasproject.org (March, 2010)

Pennsylvania Student and Teacher Test Score Web Site: Compare any building subgroup test scores in the state over time, view how each building does over time. Examine teacher preparation test scores and placement results by Pennsylvania Teacher Preparation Program:
www.paeducationquality.net (2008)

Litigation Support

Expert Witness, 1998-2001. *Annenberg vs. Commonwealth of Pennsylvania, et al, C.C.P. Mont. County, No. 98-08615; Pennsylvania Supreme Court, Misc. Docket 1997, Nos. 003 and 004*, Sprague & Sprague, Philadelphia, Pa.

Expert, 2001, *Brown & Williamson Tobacco Corporation and BWTDirect, LLC, v. George E. Pataki, Governor of State of New York*, Covington & Burling, New York, New York.

Research Support and Funding:

Statistics of Income Division, Internal Revenue Service, Joint Statistical Program Project, Fall, 2019-2025.

The Eden-Hall Foundation, 2015-2016, 2017-8, 2018-2019, 2020-2022, General Research Support

Pennsylvania Boroughs Association, General Research Support, 2015-2018.

PNC Foundation, General Research Support, 2015-2016.

Pennsylvania Boroughs Association, General Research Support, 2015-16.

Pennsylvania Business Council, Pennsylvania State Chamber of Commerce and Industry, Allegheny Conference on Community Development, and Greater Philadelphia Chamber of Commerce, A Study of Career and Technical School Agreements with Supporting School Districts, 2014-15.

Eden Hall Foundation: to analyze student safety issues in the Pittsburgh Public School, 2014.

Eden Hall Foundation: to measure the readability of the US federal tax system over time, 2013-2015.

Eden Hall Foundation: to support the continued study of the impact of Marcellus Shale exploration on Pennsylvania's public roads, 2012-2013.

Chrostwaite Foundation/Pennsylvania Boroughs Association, Development of Electronic Bibliography of Papers, Books, Reports and Studies of Impact of Marcellus and Utica Shale Exploration on Housing, Transportation, and Social Issues, 2012-2013.

RK Mellon Foundation, PNC Charitable Trust, 2012-2013, Independent Evaluation of Allegheny County 2013 Assessment and development of www.propertytaxcalculator.net/pa/new_estimate.php

Eden Hall Foundation: to support a subscription by Hunt Library to Lexus Nexus: State Capitol electronic reference system, 2011-2012.

Chrostwaite Foundation: to support a student project dealing with technology and road issues in Pennsylvania, academic year 2010-2011.

Pennsylvania Business Council: to support a summer internship about technology and transportation issues, Summer, 2010;

Eden Hall Foundation: to support a subscription by Hunt Library to Commerce Clearing House's Omnitax electronic reference system 2010-2011, Summer, 2010.

Eden Hall Foundation: to study the effects of casino gambling on small games of chance in South West Pennsylvania, Spring, 2008.

William Penn Foundation: to study the effects of teacher quality reforms in Pennsylvania, 2006-9.
Howard Heinz Endowments: to study the effects of teacher quality reforms in Pennsylvania, 2005-9.

Pittsburgh Board of Education: to study internal and external assessments in the School District, September 2005-December, 2007.

Pittsburgh Board of Education: to study the real estate assessments of the City and School District, September 2005-December, 2009.

Heinz Endowments: interim to plan a major evaluation of teacher preparation for the Pennsylvania State Board of Education, 2005-6.

The Fannie Mae Foundation: to study the fairness of real estate assessments in four urban counties: 2003-4

US Department of Labor: to study the efficiency and distributional effects of living wage legislation, 2002-5.

The Pittsburgh Foundation: to study the market for substitute teachers in Pennsylvania, 2002-3.

Milken Family Foundation: to study the market for school administrators in Pennsylvania, 2000-2.

U.S. Department of Housing and Urban Development: to study the income distribution of central city migrants in the 1990's, 1998-0; 2000-2004.

The Walker Foundation: to support research on the effects of government programs on the demographic composition of the population, 1997-8; 2000-2004.

Pennsylvania State Board of Education, Vira I. Heinz Endowment, Grable Foundation, and Buhl Foundation: for the study of teacher preparation and selection in Pennsylvania, 1997-8.

Vira I. Heinz Endowment: for the study of teacher preparation and selection in Pennsylvania, Summer, 1996.

USX Foundation: for studies in consumption based taxation, 1992-3.

Westinghouse Electric Corporation for studies in consumption based taxation, 1992-3.

The Pew Charitable Trust: to study the supply and demand for teachers in Pennsylvania, 1990-3.

Howard Heinz Endowment: to study the high school science, mathematics, and computing curricula in Western Pennsylvania, 1989-90.

Pennsylvania Department of Education: to study the supply and demand for teachers in Pennsylvania, 1989.

Howard Heinz Endowment and Ben Franklin Partnership: to study the high school science, mathematics, and computing curricula in Western Pennsylvania, 1988-9.

Steel Valley Council of Governments and consortium of private foundations: to study the financial condition of 10 mill towns in Allegheny County, 1986-1987.

Washington State Department of Revenue: to study alternatives to Washington State's current personal and business tax structure, 1986-7.

Center for Public Financial Management: funding from consortium of Pennsylvania-based corporations and labor unions, 1984-92.

West Virginia Tax Department: to study alternatives to current business tax structure, 1984-1985.

U.S. Department of Health and Human Services, Social Security Administration: to study the vertical and horizontal characteristics of Federal personal and payroll taxes, 1981-1982.

U.S. Department of Health, Education and Welfare, Health Care Financing Agency: to study hospital cost functions with Robert F. Conrad, Duke University, 1979-1980.

U.S. Department of Treasury, Office of Tax Analysis: to study index numbers for tax policy analysis, 1979-1980.

U.S. Department of Housing and Urban Development: to study the relationship between major federal block grant programs and Federal tax collections, 1979-1980.

U.S. Labor Department: to study the occupational differences of men and women, 1974-1975.

National Science Foundation: to study the impact of alternative interpretations of the floor and ceiling provisions of the general revenue formula, 1973-1975.

Publications: for online access to most publications, please see www.andrew.cmu.edu/user/rs9f

Book and Monograph

Co-author. (2007). *State and Local Government Statistics at a Crossroads*. Panel on Research and Development Priorities for the U.S. Census Bureau's State and Local Government Statistics Co-author Program. Committee on National Statistics. (Washington, D.C.: Division of Behavioral and Social Sciences and Education. The National Academies Press, October, 2007).

Distributional, Employment, and Budgetary Effects of Living Wage Ordinances. (Washington, DC: Employment Policies Institute, September, 2006).

http://www.andrew.cmu.edu/user/rs9f/epi_living_wage_9_5_06_REVISED2.pdf

Articles:

“Does the US Individual Income Tax Display Systemic Racism? Negative Evidence from Audited US Federal Tax Return Data for 1967-73,” with Miguel Gouveia, *Public Choice*, December 17, 2025.

“Evolution of U.S. State and Local Government Green Bond Issuance.”
Beverly Bunch and Robert P. Strauss, *Public Finance Journal*, Vol. X, (1) 2025.

“Some Questions for IRS Commissioner Daniel Werfel, *Tax Notes Federal, Letter*, Vol. 178,
(March 2023) pp 1765-6.

“Green Bonds As an Option for Illinois State and Local Governments,” with Beverly S. Bunch,
Illinois Journal of Municipal Finance, 2021, 6,1, 65-84.

August 1, 2021, *Thoughts from Our Fellows*, National Academy of Public Administration, Advice
for the Biden Administration, “Adoption of Oaths of Office for School Board Members and Senior
Education Officials.” [https://napawash.org/grand-challenges-blog/thoughts-from-our-fellows-
public-governance-and-engagement](https://napawash.org/grand-challenges-blog/thoughts-from-our-fellows-public-governance-and-engagement)

“The Case for Establishing Qualified Municipal Infrastructure Bonds,” with Kenneth P. Kramer,,
Tax Notes Federal, Vol 171, 1944-5,

“Time for New Jobs Tax Credit 2.0?”, *Tax Notes Federal*, July 20, 2020, pp 469-471.

“Equity and the Environment: An Application of Berliant-Strauss Horizontal and Vertical Equity
Index Numbers to Measuring the Distributional Effects of Air Quality Regulation,” with Jinhyok
Heo, *International Journal of Economic Theory*, 16 (February, 2020) , pp. 82-94.

“Financing Pennsylvania’s Public Sector: Past as Prologue?” *State Tax Notes*, January 15, 2018,
pp.32-51.

“The Fiscal Implications of Pennsylvania’s Aging Population,” with Yunni Deng, *State Tax Notes*,
75, 3 (January 19, 2015), pp 165-182.

“Should Sales Taxes Be Imposed On E-Commerce?,” with Sami Dahkila *Journal of Public
Economic Theory*, 16, 6 (December, 2013), pp. 803-828.

“The Impact of Not Collecting Sales and Use Taxes from Internet Sales in Pennsylvania,” 66, ,
State Tax Notes , 391 (November 5, 2012).

“Alternative Approaches to Reinstating the Taxable Values Survey,” *State Tax Notes* 51,4
(January 26, 2009), 247-266.

“The Effects of Defined Benefit Pension Incentives and Working Conditions on Teacher
Retirement Decisions,” with Joshua Furgeson and William B. Vogt, *Education Finance and Policy*,
3, 1 (Summer, 2006), 316-348.

“Residential Real Estate Assessment Fairness in Four Urban Counties,” with David A. Strauss,
State Tax Notes, 31, 10 (March 8, 2004), 815-820. (reprinted from *Proceedings* of the National Tax
Association 96th Annual Conference on Taxation, Chicago, Illinois, November, 2003, 298-305.

“Institutional Barriers To Electronic Commerce: An Historical Perspective,” with Karen Clay, *The
New Institutionalism in Strategic Management*, Volume 19 (2002), 245-271.

“Improving Teacher Preparation and Selection: Lessons from the Pennsylvania Experience,” with Lori Bowes, Mindy Marks, Mark Plesko, *Economics of Education Review*, 19,4 (July, 2000), 387-415.

“Federal Tax Mechanisms to Enable State Taxation of Final Consumption,” *Tax Notes*, 87 12 (June 19, 2000), 1657-1664, reprinted from *State Tax Notes*, 18, 22 (May 29, 2000)

“Further Thoughts on State and Local Taxation of Telecommunications and Electronic Commerce,” *State Tax Notes*, 17, 17 (October 25, 1999), 1113-1124.

“Improving Access to Science and Math Education,” with Ashok Srinivasan, *Interfaces*, 29, 4 (July-August, 1999), 82-95.

“The Income of Central City and Suburban Migrants: A Case Study of the Washington, D.C. Metropolitan Area,” *National Tax Journal*, 50, 3 (September, 1998), 493-516.

“Children as Income Producing Assets: The Case of Teen Illegitimacy and Government Transfers,” with George R. G. Clarke, *Southern Economic Journal* 64 (4) (April, 1998), 827-856.

“A Primer on Changing Information Technology and the Fisc,” with Jon M. Peha, *National Tax Journal*, 50, 3 (September, 1997), 607-621.

“Community Choice and Local Public Services: A Discrete Choice Approach,” with Thomas Nechyba, *Regional Science and Urban Economics*, 28, 1 (January, 1998), 51-74. (NBER Working Paper 5966).

“Administrative and Revenue Implications of Federal Consumption Taxes for the State and Local Sector,” *American Journal of Tax Policy*, 14, 8 (Fall, 1997), 361-452. (Reprinted in two parts in: *Tax Notes*, 82, 6 (February 22, 1999); and *Tax Notes* 82, 7 (March 1, 1999)).

“Changing Information Technology and State Tax Revenue: A Realistic Appraisal,” with Jon M. Peha, *State Tax Notes*, 13,12 (September 22, 1997), 769-777.

“States of Mind: Why Homeowners Hate the Property Tax,” *State Tax Notes* 13, (June 16, 1997), pp. 1802-1806.

“Why Call for Property Tax Relief?,” *State Education Finance Communications*, (January, 1997), 2-16.

“Further Implications of a Federal Consumption Tax for State and Local Tax Administration,” *State Tax Notes* , 13, 14 (October 14, 1996). (Reprinted in *Tax Notes*, 73, 5 (November 4, 1996), 605-614.

“Optimal Consolidation of Municipalities: An Analysis of Alternative Designs,” with Malachy Carey and Ashok Srinivasan, *Socioeconomic Planning*, 30, 2 (Spring, 1996) 103-119.

“On Recent Expositions on Horizontal Equity,” with Marcus C. Berliant, *Public Economics Review*, 1, 1 (Spring, 1996), 129-150.

“Reducing New York's Reliance on the School Property Tax,” *Journal of Education Finance*, 21, 1 (Summer, 1995), 123-164. (Reprinted in *State Tax Notes*, 9, 5 (July 31, 1995), 339-360.)

“Effective Federal Individual Income Tax Functions: An Exploratory Empirical Analysis,” with Miguel Gouveia, *National Tax Journal*, XLVII, 2 (June, 1994), 317-339.

“Reforming School Finance in Illinois: Some Observations on Principles, Practicalities, and Politics,” *State Tax Notes*, 5, 7 (August 16, 1993), 351-60.

“State Disclosure of Tax Return Information: Taxpayer Privacy vs. the Public's Right to Know,” *State Tax Notes*, 4, (July 5, 1993).

“Taxation, Equity and Growth: Exploring the Trade-off Between Shareholder Dividend Tax Relief and Higher Corporate Income Taxes,” with Serge Nadeau, *National Tax Journal*, XLVI, 2 (June, 1993), 161-75.

“State and Federal Tax Equity: Estimates Before and After the Tax Reform Act of 1986,” with Marcus C. Berliant, *Journal of Policy Analysis and Management*, 12, 1, (Winter, 1993), 9-43.(Reprinted as “State and Federal Tax Equity: Before and After TRA '86,” in *State Tax Notes*, 4, 19 (May 10, 1993), 1101-1122).

“Municipal Consolidation: An Analysis of the Financial Benefits for Small Fiscally Distressed Municipalities,” with Beverly Bunch, *Urban Affairs Quarterly*, 27, 4 (July, 1992), 615-629.

“Considerations in the Federal Collection of State Corporate Income Taxes,” *State Tax Notes*, 1, 3 (September 16, 1991) , 81-89.

“Tax Policies and the Real and Financial Decisions of the Firm: The Effects of the Tax Reform Act of 1986,” with Serge Nadeau, *Public Finance Quarterly*, 19, 3 July, 1991 , 251-292.

“State-Local Finance: Rethinking Service Delivery and Taxing Authority,” *The Fiscal Letter*, March/April 1991, 1-2, 10.

“Fiscal Federalism and the Changing Global Economy,” *National Tax Journal*, 43, 3 September, 1990, 315-320.

“Factors Influencing School District Financial Reporting Practices,” with Rajiv D. Banker and Beverly Bunch, *Research in Governmental and Non-Profit Accounting*, 5 1989 , 27-56.

“Price and Quantity Effects of Tax Reform: An Application to West Virginia,” with Uriel Wittenberg, *National Tax Journal*, 40, 1 (March, 1987), 83-94.

“The Net Fiscal Impact of Selected Federal Block Grant Programs,” with Peter B. Harkins, *Journal of Regional Science*, 26, 1 (February, 1986), 63-85.

“A Comparative Application of Data Envelopment Analysis and Translog Methods: An Illustrative Study of Hospital Productions,” with Rajiv D. Banker and Robert F. Conrad, *Management Science*, 32, 1 (January, 1986), 30-44.

“Some New Evidence on Teacher and Student Competency,” with Elizabeth A. Sawyer, *Economics of Education Review*, 5, 1 1986, 41-48.

“A Multiple-Output Multiple-Input Model of the Hospital Industry in North Carolina,” with Robert F. Conrad, *Applied Economics*, 15, 3 June, 1983, 341-352.

“Salary Patterns of Agricultural Economists in the early 1980's,” with Michael Tarr, *American Journal of Agricultural Economics*, 64, 5 (December, 1982), 1053-1061.

“U.S. Industrial Employment Patterns by Race and Sex: 1960-1970,” with Peter Schmidt, *Metroeconomica* , 31, 2 (June, 1979) , 195-209.

“A Mixed Logit Model of the Relationship between Unionization and Right-to-Work Legislation,” with Ronald S. Warren, *Journal of Political Economy*, 87, 3 (April, 1979), 648-655.

“Modeling the Earnings and Research Productivity of Academic Economists,” with W. Lee Hansen and Burton A. Weisbrod, *Journal of Political Economy*, 86, 4 (August, 1978), 89-97.

“Information and Participation in a Public Transfer Program,” *Journal of Public Economics*, 8, 3 December, 1977 , 385-396.

“Overhauling the Federal Aid System: Redesigning General Revenue Sharing and Counter-cyclical Aid Programs,” *National Tax Journal*, 29, 3 (September, 1976), 341-55.

“A New Approach to the Demand for Public Goods,” with G. David Hughes, *Journal of Public Economics*, 6, 1 (Fall, 1976), 191-204.

“The Impact of Municipal Electric Profits on Local Public Finance,” with Kenneth L. Wertz, *National Tax Journal*, 29, 1 March 1976 , 22-30.

“Wage Rate Differences by Race and Sex in the U.S. Labor Market: 1960-1970,” with Francis Horvath, *Economica*, 43, 171 (August, 1976), 287-298.

“The Effect of Unions on Earnings and Earnings on Unions: A Mixed Logit Approach,” with Peter Schmidt, *International Economic Review*, 17, 1 (February 1976) , 204-212.

“Estimation of Models with Jointly Dependent Qualitative Variables: A Simultaneous Logit Approach,” with Peter Schmidt, *Econometrica*, 43, 4 (July, 1975), 745-755.

“The Prediction of Occupation Using Multiple Logit Models,” with Peter Schmidt, *International Economic Review*, 16, 2, (June, 1975), 71-86.

“The Impacts of Population Undercounts on General Revenue Sharing in New Jersey and Virginia,” with Peter B. Harkins, *National Tax Journal*, 26, 4 (December, 1974), 617-624.

“The Impact of Block Grants on Local Expenditures and Property Tax Rates,” *Journal of Public Economics*, 4, 1 (Fall, 1974), 269-284.

“Analyzing Economic Discrimination against Women and Blacks with the Public Use Samples,” with Francis Horvath, *Review of Public Data Use*, 1, 4 (October, 1973), 10-18.

“Revitalizing Our Federal System : The Case for General Revenue Sharing,” *DePaul Law Review*, 21, 4 (May, 1972), 889-901.

“The Geographic Heterogeneity of Local Public Expenditure Functions,” with William J. Scanlon, *Review of Economics and Statistics*, 14, 2 (May, 1972), 191-194.

“Industrial Patterns of Male Negro Employment,” *Journal of Human Resources*, 8, 1 (Winter, 1971), 111-118.

“A Note on the Public Sector of the Coastal Plains,” *Journal of Regional Science*, 2, 3 (December 1971), 369-375.

Papers in Conference Proceedings:

“The Readability of the US Federal Income Tax System: Some First Results,” with Skye Toor, *Proceedings, 107th Annual Research Conference*, National Tax Association, Santa Fe, N.M. (November, 2014).

“Predicting the Frequency and Depreciation in Real Estate Assessment Quality in Pennsylvania: 1988-2008,” with Elaine Wei, *Proceedings, 105th Annual Conference of the National Tax Association*, Providence, Rhode Island, (November, 2012),

“Options for Census to Reinstate Measuring Taxable Property Values,” *Proceedings, 101st Annual Conference of the National Tax Association*, Philadelphia, Pennsylvania, (November, 2008), 208-216.

“Improving Public Education through Strengthened Local Control,” with Roger T. Severino, *Conference on Education and Economic Development*, Federal Reserve Bank of Cleveland, (April, 2005) pp. 73-105.

“Income Taxes and Medical Expenses,” with Miguel Gouveia, *Proceedings of the National Tax Association 97th Annual Research Conference*, Chicago, Illinois (November, 2004), 232-5.

“Residential Real Estate Assessment Fairness in Four Urban Counties, “ with David A. Strauss *Proceedings, 96th Annual Conference on Taxation*, Chicago, Illinois, (November, 2003), 298-305.

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“Systemic racism [or not] in tax systems”

“Governance, sustainability, environment and yields in capital markets”

“Prospects for administrative reform of a national tax system”

“Equity and the environment in Asia”

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“State and Local Tax Administration: A Long View with Some Suggestions,” with Hanlu Zhang https://www.andrew.cmu.edu/user/rs9f/strauss_zhang_fta_presentation_ms_word_10_19_2022.pdf

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“Does the US Individual Income Tax Display Systemic Racism? Evidence from Audited Federal Tax Return Data 1967 - 1973” with Miguel Gouveia (under review) https://www.andrew.cmu.edu/user/rs9f/strauss_gouveia_2_16_2022_final.pdf

“Student Misconduct and Learning Outcomes: Evidence from Pennsylvania’s K-12 Building Records 1998-2022” (under review)

Current Projects

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Racial disparities [or not] in the federal individual income tax system;

IRS transformation: education and occupational requirements;

K-12 Student Misconduct in PA; measurement and modelling; evaluation of alternative

interventions;

Measuring and Detecting Property Sales Reporting Errors for State Equalization Purposes

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