

LAW 546F: Tax & Social Justice: The Tax Treatment of Vulnerable Taxpayers

Francine J. Lipman

William S. Boyd Professor of Law

University of Nevada, Las Vegas

While the primary goal of our federal income tax system is to raise revenue to support our federal government, it also includes explicit and implicit incentives and disincentives that privilege or undermine certain categories of taxpayers. In addition, our tax systems increasingly deliver significant and varied social benefits that include, without limitation, subsidies for higher education, alternative energy, healthcare coverage, and work for lower-income families with children. This one-week seminar will explore five different broad categories of taxpayer groups including three that will be selected by the law students who elect to participate in this seminar.

The one-week course will launch with the taxpayer categories presented during our first two sessions together. The first category will include working lower income families who receive meaningful earnings subsidies that in 2018 lifted almost 11 million people above the poverty line and made 17.5 million more people less poor. Almost 12 million children are included in these figures, including 5.5 million of whom escaped poverty and 6.4 million of whom were made less poor. In the next class session, we will review how our tax systems impose a higher effective tax rate on unauthorized workers and their families as compared to similarly situated U.S. citizens and green card holders. Specifically, we will focus on how these benefits and taxes work and how they don't work. Students will be required to read specific law review essays and articles written by Professor Lipman that can be downloaded (for free) from her SSRN link here https://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=334178 You may want to review some of these articles as you consider whether to elect to take this course. Before the first session enrolled law students will select the next four categories of vulnerable taxpayers to cover from the following topics: communities of color, members of the armed services, people with disabilities, senior citizens, victims of a disaster, and planet earth. While having taken the basic tax course would be very helpful, it is not a required prerequisite, but if you haven't taken the basic tax course, I hope you will take it after our week together.

If you have any questions, please do not hesitate to reach out to me at Francine.Lipman@UNLV.edu I look forward to meeting and getting to know each and all of you.