
A Dinner

Tribute to

Joseph A. Pechman



"In his generation of Washington intellectuals -- the people who make a difference not because of their offices or their connections, but because of the force of their writing and their argument-- none had more influence than Mr. Pechman. None used it with greater generosity or a surer sense of the public interest"

The Washington Post
Wednesday, August 23, 1989

The Brookings Institution
1775 Massachusetts Avenue, N.W.
Washington, D.C. 20036-2188
202/797-6220

A Dinner Tribute
to
Joseph A. Pechman

hosted
by
The Brookings Institution

Tuesday, April 24, 1990
6:30 p.m.

The Hyatt Regency Hotel
Capitol Hill
400 New Jersey Avenue, N.W.
Washington
District of Columbia



Joseph A. Pechman
1918 - 1989

Joseph A. Pechman, one of America's most influential economists and leading theoretician on tax policy, was Director of the Economic Studies Program at The Brookings Institution for more than 20 years. At his death, he was Senior Fellow Emeritus in Economic Studies.

Joe Pechman came to Brookings in 1960 after serving on the staff of the Council of Economic Advisers, the Committee for Economic Development, and the Office of Price Administration. As Director of Economic Studies from 1962 to 1983, he managed programs in the study of government finance and supervised research in social economics and regulatory policy.

In addition to his work at Brookings, Joe was an adviser to a number of presidents and presidential candidates. He consulted with numerous government agencies and congressional offices and was a member of the Time Magazine Board of Economists. He taught at Georgetown University Law Center, Yale University, Stanford University, Dartmouth College, Williams College, Massachusetts Institute of Technology, and the London School of Economics.

At the time of his death, Joe was president-elect of the American Economic Association. He had earlier been president of the American Finance Association and of the Eastern Economic Association. He was a member of the Advisory Board on Fiscal Discipline for the Commission on Intergovernmental Relations and of the Board of Directors of the Social Science Research Council.

Throughout his life, Joe fought hard for comprehensive tax reform. In scholarly publications, popular media, congressional appearances, and in private conversation, he advocated a more efficient and equitable tax system. His fields of interest also included budget and fiscal policy, income distribution, and public finance, more generally. His numerous publications comprise authored and co-authored books, edited volumes, articles and newspaper columns, as well as frequent congressional testimony. His work is regularly cited as a major contribution toward the consensus that led to the Tax Reform Act of 1986.

He was a graduate of the College of the City of New York and received master's and doctoral degrees from the University of Wisconsin. He was awarded an honorary doctor of laws degree from the University of Wisconsin in 1978.

He is survived by his wife, the former Sylvia Massow, and two daughters, Jane Stern and Ellen Pechman.

Honorary Co-Chairs

The Honorable Dan Rostenkowski
 The Honorable Robert Dole
 The Honorable Lloyd Bentsen
 The Honorable Robert Packwood
 The Honorable George Mitchell

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 The Honorable George P. Shultz

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Guest List

Aaron, Mr. Henry
 Ms. Ruth Kottell Aaron
 Alexander, Mr. Donald
 Allen, Ms. Jodie
 Almond, Mr. and Mrs. Charles
 Alter, Ms. Rhona
 Anderson, Mr. John
 Appel, Ms. Marcia
 Armour, Mr. John
 Asbill, Mr. Mac, Jr.
 Asher, Mr. Robert
 Atlas, Mr. and Mrs. Martin
 Bailey, Dr. Elizabeth
 Baily, Mr. and Mrs. Martin
 Ballentine, Mr. Greg
 Barr, Mr. Joseph
 Bedell, Mr. Dennis
 Beeman, Mr. Bill
 Bentsen, The Honorable Lloyd
 Berenson, Mr. David
 Berenson, Ms. Mendelle
 Bernstein, Ms. Diane
 Bernstein, Mr. and Mrs. Edward
 Birnbaum, Mr. Norman
 Bixby, Mrs. Lenore
 Bloomfield, Mr. Mark
 Boyd, Mr. John
 Brain, Mr. Charles
 Bradley, The Honorable Bill
 Brockway, Mr. David
 Brown, Mr. Robert
 Brown, Mr. Weir
 Burroughs, Mr. Benton
 Burtless, Mr. Gary
 Calkins, Mr. Robert
 Caplin, Mr. Mortimer
 Chapoton, Mr. John
 Charnas, Mr. Howard
 Chesman, Mr. Michael
 Cliff, Mr. Walter
 Cohen, Mr. Richard
 Cohen, Mr. and Mrs. Sheldon
 Conley, Mr. James
 Crandall, Mr. Robert
 Davidson, Ms. Nancy
 Davis, Mr. Peter, Jr.
 Dean, Mr. and Mrs. Alan
 de Fontenay, Ms. Christine
 Dolan, Mr. D. Kevin
 Dole, The Honorable Robert
 Dowley, Mr. Joseph
 Elmendorf, Mr. and Mrs. Edward
 Epstein, Mr. Joshua
 Faherty, Mr. Robert
 Fishkin, Ms. Jane
 Fitt, Mr. Alfred
 Flynn, Mr. John

Fried, Mr. Edward
 Galper, Mr. Harvey
 Gann, Mr. Hal
 Gibbs, Mr. Lawrence
 Gideon, The Honorable Kenneth
 Gillis, Mrs. Linda B.
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 Goldberg, The Honorable Fred
 and Mrs. Goldberg
 Gould, Mr. James
 Graetz, The Honorable Michael
 Gray, Mr. John
 Green, Mr. and Mrs. George
 Grossman, Mr. Dan
 Gutman, Mr. Harry
 Harman, Mr. William
 Hart, Mr. Jeff
 Harvin, Mr. Durant
 Hatcher, Mr. Ed
 Helm, Ms. Suzanne
 Henderson, Mr. Gordon
 Hevener, Ms. Mary
 Hevener, Ms. Rosemary
 Hills, Mr. and Mrs. John
 Hofman, Mr. Steven
 Holden, Mr. James
 Horner, Mr. Francis
 Howard, Mr. Jerry
 Judge, Mr. Jeremy
 Kabele, Mr. Thomas
 Kaiser, Mr. Philip
 Kenworthy, Mr. Kevin
 Klayman, Mr. Robert
 Korb, The Honorable Lawrence
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 Littell, Ms. Barbara
 Lubick, Mr. Donald
 Luger, Dr. and Mrs. Norton
 Lurie, Mr. and Mrs. Oscar
 MacLaury, Mr. and Mrs. Bruce
 Maletta, Mr. Thomas
 Mann, Mr. Phillip
 Mann, Mr. Thomas
 Mattson, Mr. Robert
 McConaghy, Mr. Mark
 McDaniel, Mr. Paul
 McDermott, Mr. Frank
 McMurtry, Mr. Van
 Merriam, Ms. Ida Craven
 Meyers, Mr. Eugene
 Millert, Mr. Greg
 Mitchell, The Honorable George
 Moore, Mr. Robert L.
 Munnell, Ms. Alicia

Menu

Hors D'oeuvres

Salad of Romaine,
Radicchio, and Oak Leaf
with freshly sliced Pear
& Bleu Cheese
Walnut Vinaigrette

Dunnewood Vineyards
Chardonnay

Filet of Swordfish
with Salsa Tomatillo
Grilled Polenta
Sauteed Spring Vegetables

Freshly Baked Rolls

Trio of Mousse
in chocolate cups
Sauce Anglaise

Coffee and Tea

Program

Welcome & Introductions

Bruce K. MacLaury
President
The Brookings Institution

Remarks

The Honorable Dan Rostenkowski

The Honorable Robert Dole

The Honorable Lloyd Bentsen

The Honorable Bill Bradley

The Honorable George Mitchell

The Brookings Institution has established a special fund in Joe Pechman's name to bring outstanding visiting scholars to Brookings. The proceeds from tonight's dinner will be added to this endowed fund which will help continue what Joe himself did so well -- enrich the climate for policy research in Economic Studies. Brookings is grateful to all contributors for their support of the Pechman Fund and extends special thanks to the following for their generous leadership gifts: C&P Telephone Company; Dewey, Ballantine, Bushby, Palmer & Wood; Mary B. Hevener; IBM Corporation; Mr. and Mrs. Sydney Stein, Jr.; and Wilmer, Cutler & Pickering.

Nathan, Mr. Robert
Newhouse, Mr. and Mrs. John
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Oglesby, Ms. Mary Norris
Oglesby, Mr. Patrick
Oliphant, Mr. C. Frederick, III
Ornstein, Mr. Norm
Owens, Ms. Valerie
Oyler, Mr. Gregory
Padwe, Mr. Gerald
Palotay, Mr. Marc
Paull, Mr. Ira
Paull, Ms. Lindy
Pearlman, Mr. Ronald
Pearson, Ms. Mary Frances
Pecarich, Ms. Pamela J.
Pechman, Ms. Ellen
Pechman, Mrs. Sylvia
Perry, Mr. Ed
Perry, Mr. George
Peterson, Mr. Paul
Porwitt, Mr. Peter
Reichley, Mr. James
Reindorf, Ms. Nicole
Reinhold, Mr. Rick
Reischauer, Mr. and Mrs. Robert
Rice, Ms. Lois D.
Rivlin, Ms. Alice
Derossi-Robinson, Ms. Flavia
Robinson, Ms. Gloria
Robinson, Mr. Marshall
Rose, Mr. Jim
Ross, Mr. Stanford
Rostenkowski, The Honorable Dan
Salant, Mr. Walter
Salmon, Mr. John
Samuels, Mr. John
Sayre, Mr. Peter
Scheuren, Mr. Fritz
Schultze, Mr. Charles
Scott, Mr. Peter
Seidman, Mr. Harold
Shashy, The Honorable Abraham
Siegal, Mr. Ethan
Skadden, Mr. and Mrs. Don
Slone, Mr. Bryan
Slone, Ms. Leslie
Smith, Mr. Linden
Solomon, Mr. Robert
Spooner, Ms. Gillian
Stein, Mr. and Mrs. Sydney, Jr.
Stern, Ms. Jane Pechman
Stern, Mr. Philip
Steuerle, Mr. Eugene
Stroup, Mr. Douglas

Sunley, Mr. Emil
Taylor, Ms. Evelyn
Terry, Mr. Thomas
Thomas, Mr. Richard
Tillinghast, Mr. David
Trezise, Mr. Philip
Troyer, Mr. Thomas
Urban, Ms. Ann
Vasquez, Mr. Thomas
Vaughn, Ms. Christine
Verba, Mrs. Kathryn
Walker, Mr. Bernie
Walker, Ms. Laura
Weiss, Mr. Randall
Wellborn, Mr. Stanley
Wides, Mr. Burton
Wilkins, Ms. Gail
Wilkins, Mr. John
Wilkins, Mr. William
Williams, Mr. B. John
Williams, Mr. Floyd
Wilson, Ms. Beth Ann
Winfrey, Ms. Laura
Winston, Mr. and Mrs. Clifford
Winter, Mr. Sidney
Woodley, Mr. Jack
Yinug, Ms. Kathleen Elliott
Young, Mr. Peyton

APRIL 24, 1990

TO: SENATOR DOLE
FROM: CAROLYN SEELY
SUBJECT: DINNER FOR JOE PECHMAN

Tonight's dinner is scheduled to begin at 7:30 after a one hour reception. At the conclusion of dinner (8:15?), the President of Brookings will speak for five minutes. You are the third guest speaker. Remarks are to be limited to five to seven minutes each. Therefore, your remarks could begin as early as 8:30. The organizers would like you to arrive by 8:15, if possible.

Approximately 230 people are expected to attend. You have been seated at one head table with Mr. Pechman's widow, Sylvia, his daughter, and Senators Bentsen and Bradley. The dinner will be held in Regency Ballroom A on the lower level (one level below the lobby) across the room from the escalator.

JOSEPH A. PECHMAN

DATE AND PLACE OF BIRTH:

April 2, 1918, New York City

SS#: 027 28 0369

EDUCATION:

B.S., 1937 College of the City of New York (Phi Beta Kappa)
M.A., 1938 University of Wisconsin
Ph.D., 1942 University of Wisconsin
LL.D., 1978 University of Wisconsin

EMPLOYMENT:

1937	Statistician, National Research Project, Philadelphia
1937-38	Research Assistant, Department of Economics, University of Wisconsin
1938-39	Assistant Director, Wisconsin Income Tax Study, Wisconsin Tax Commission
1939-41	Research Associate, University of Wisconsin
1941-42	Economist, Office of Price Administration
1942-45	Meteorologist, U.S. Army
1946-53	Assistant Director, Tax Advisory Staff, U.S. Treasury Department
1953-54	Associate Professor of Finance, School of Industrial Management, Massachusetts Institute of Technology
1954-56	Economist, Council of Economic Advisers
1956-60	Economist, Committee for Economic Development
1960-70	Executive Director, Studies of Government Finance, The Brookings Institution
1962-1983	Director, Economic Studies Program, The Brookings Institution
1960-1988	Senior Fellow, The Brookings Institution
1988--	Senior Fellow Emeritus, The Brookings Institution

VISITING APPOINTMENTS:

1966-67	Irving Fisher Research Professor, Yale University
1970 and 1972	Visiting Professor, Stanford University
1975-76	Fellow, Center for Advanced Studies in the Behavioral Sciences
1980-83	Visiting Professor, Georgetown University
1983-84	Visiting Scholar, Hoover Institution, and Visiting Professor, Stanford University
1984	Visiting Professor, Dartmouth College

1985 Visiting Scholar, Suntory Toyota International
Center for Research in Economics and Related
Disciplines, London School of Economics
1988 Visiting Professor, Williams College
1989-90 Visiting Professor, University of California at
Berkeley

PUBLICATIONS (BOOKS AND MONOGRAPHS):

Analysis of Wisconsin Income, with F. A. Hanna and S. M. Lerner,
Studies in Income and Wealth, Vol. 9 (National Bureau of Economic
Research, 1948)

A Comprehensive Income Tax Base? A Debate with Boris I. Bittker,
Charles O. Galvin, and R.A. Musgrave (Federal Tax Press, 1968)

Federal Tax Policy (Brookings Institution, 1966; 5th edition, 1987)

Social Security: Perspectives for Reform, with Henry J. Aaron and
Michael K. Taussig (Brookings Institution, 1968)

Who Bears the Tax Burden? with Benjamin A. Okner (Brookings
Institution, 1974)

Tax Reform: The Impossible Dream? with George F. Break (Brookings
Institution, 1975)

Who Paid the Taxes, 1966-85? (Brookings Institution, 1985)

Economic Choices 1987 with Henry J. Aaron and others (Brookings
Institution, 1986)

The Role of the Economist in Government: An International
Perspective (Harvester Wheatsheaf, 1989)

Tax Reform, The Rich and The Poor, (Harvester Wheatsheaf, 1986;
second edition, 1989). First edition published as The Rich, The
Poor and the Taxes They Pay

EDITED VOLUMES:

Work Incentives and Income Guarantees: The New Jersey Negative
Income Tax Experiment, co-editor with P. Michael Timpone (Brookings
Institution, 1975)

Tax Reform for 1976, co-editor with Stanley S. Surrey and Paul
McDaniel (Fund for Public Policy Research, 1976)

Setting National Priorities: The 1978 Budget (Brookings
Institution, 1977)

Comprehensive Income Taxation (Brookings Institution, 1977)

Setting National Priorities: The 1979 Budget (Brookings 1978)

Welfare in Rural Areas: The North Carolina-Iowa Income Maintenance Experiment, co-editor with John L. Palmer (Brookings Institution, June 1978)

Setting National Priorities: The 1980 Budget (Brookings Institution, May 1979)

What Should Be Taxed: Income or Expenditure? (Brookings Institution, 1980)

Setting National Priorities: Agenda for the 1980s (Brookings Institution, 1980)

How Taxes Affect Economic Behavior, co-editor with Henry J. Aaron (Brookings Institution, 1981)

Setting National Priorities: The 1982 Budget (Brookings Institution, 1981)

Economics in the Public Service (Papers in Honor of Walter W. Heller), co-editor with N. J. Simler (W. W. Norton & Company, 1981)

Setting National Priorities: The 1983 Budget (Brookings Institution, 1982)

Setting National Priorities: The 1984 Budget (Brookings Institution, 1983)

Economics for Policymaking: Selected Essays of Arthur M. Okun (MIT Press, 1983)

Options for Tax Reform, Brookings Dialogues on Public Policy (Brookings Institution, 1984)

A Citizen's Guide to the New Tax Reforms: Fair Tax, Flat Tax, Simple Tax (Rowman and Allanheld, 1985)

The Promise of Tax Reform (Prentice Hall for the American Assembly, 1985)

Tax Reform and the U.S. Economy (Brookings Institution, 1987)

Comparative Tax Systems: Europe, Canada, and Japan (Tax Analysts, 1987)

Uneasy Compromise: Problems of a Hybrid Income-Consumption Tax System, Co-editor with Henry J. Aaron and Harvey Galper (Brookings Institution, 1988)

World Tax Reform: A Progress Report (Brookings Institution, 1988)

The Role of the Economist in Government: An International
Perspective (Harvester Wheatsheaf, 1989)

PROFESSIONAL ARTICLES:

"Analysis of Matched Estate and Gift Tax Returns," National Tax Journal, June 1950

"Distribution of Income before and after Federal Income Taxes, 1941-47," in Studies in Income and Wealth, vol. 13 (1951)

"Mr. Colin Clark on the Limits of Taxation," with Thomas Mayer, Review of Economics and Statistics, August 1952

"Some Technical Problems in the Measurement of Tax Burdens," Proceedings of the National Tax Association, 1952

"A Practical Averaging Proposal," National Tax Journal, September 1954

"Individual Income Tax Provisions of the 1954 Code," National Tax Journal, March 1955

"Yield of the Individual Income Tax During a Recession," Policies to Combat Recession (National Bureau of Economic Research: 1956; also appeared in National Tax Journal, March 1954)

"The Individual Income Tax Base," Proceedings of the National Tax Association, 1955

"Erosion of the Individual Income Tax," National Tax Journal, March 1957

"Introduction," A Critique of the U.S. Income and Product Accounts, Studies in Income and Wealth, vol. 22 (National Bureau of Economic Research: 1958)

"What Would a Comprehensive Income Tax Yield?"; "Income Splitting"; "Withholding for Interest and Dividends," Tax Revision Compendium, House Ways and Means Committee (November 1959), reprinted in Essays in Federal Taxation (Committee for Economic Development: 1959)

"Individual Income Tax Provisions of the Revenue Act of 1964," Journal of Finance, May 1965 (Brookings Reprint No. 96)

"The Use of Electronic Computers in Revenue Estimating," Government Finance and Economic Development (OECD: 1965) (Brookings Reprint No. 102)

"Financing State and Local Government," Proceedings of a Symposium on Federal Taxation, American Bankers Association, March 25, 1965 (Brookings Reprint No. 103)

"Possible Tax Revenue for Non-Commercial Television," in The Matter of the Establishment of Domestic Communications Satellite Facilities by Non-Governmental Entities, vol. I: Public Policy Issues, before the Federal Communications Commission (The Ford Foundation: December 12, 1966)

"A Summing Up," Report of the Royal Commission on Taxation, Proceedings of the Nineteenth Tax Conference convened by the Canadian Tax Foundation (Toronto: Canadian Tax Foundation, 1967) (Brookings Reprint No. 134)

"Is a Negative Income Tax Practical?", with James Tobin and Peter Meiskowski, The Yale Law Journal, vol. 77, no. 1 (November 1967) (Brookings Reprint No. 142)

"The Objectives of Social Security," with Henry J. Aaron and Michael K. Taussig, Old Age Income Assurance, Pt. III: Public Programs, Compendium of papers on problems and policy issues in the public and private pension system (Joint Economic Committee: 1967) (Brookings Reprint No. 144)

"Taxation: Personal Income Taxes," International Encyclopedia of the Social Sciences, Crowell Collier and Macmillan, Inc., 1968

"Application of the Carter Commission Proposals to the United States: A Simulation Study," with Benjamin A. Okner and assisted by Alicia H. Munnell, National Tax Journal, March 1969 (Brookings Reprint No. 159)

"The Rich, the Poor, and the Taxes They Pay," The Public Interest, Fall 1969 (Brookings Reprint No. 168)

"The Use of Computers in Tax Research," Innovations in Tax Policy, International Institute of Public Finance, September 1969

"The Distributional Effects of Public Higher Education in California," Journal of Human Resources, Summer 1970; Further Comments, Summer 1971

"Revenue Sharing Revisited," Financing State and Local Governments, Federal Reserve Bank of Boston, June 1970

"Public Sector Economics," Economics, Nancy Ruggles, ed., Prentice-Hall, 1970

"Fiscal Federalism for the 1970s," National Tax Journal, Proceedings of the National Tax Association Seminar on Balancing our Federal-State-Local Fiscal System, September 1971 (Brookings Reprint No. 215)

"Distribution of Federal State Income Taxes by Income Classes," Journal of Finance, May 1972 (Brookings Reprint No. 234)

"Individual Income Tax Erosion by Income Classes," with Benjamin A. Okner, Compendium of papers on the Economics of Federal Subsidy Programs (Joint Economic Committee: 1972) (Brookings Reprint No. 230)

"Note on the Intergenerational Transfer of Public Higher Education Benefits," Journal of Political Economy, May/June 1971 (pt. II)

"State-Local Finance Beyond Revenue Sharing," The Economic Outlook for 1971, University of Michigan, 1973

"Responsiveness of the Federal Individual Income Tax to Changes in Income," The Brookings Papers on Economic Activity, 2:1973 (The Brookings Institution, 1973)

International Trends in the Distribution of Tax Burdens: Implications for Tax Policy, Institute for Fiscal Studies, London, 1973 (Brookings Institution Reprint No. 284)

"Who Paid the Taxes in 1966?" with Benjamin A. Okner, Proceedings of the American Economic Association (May 1974)

"Uses of Tax Files Combined with Field Surveys," with Benjamin A. Okner, in The Role of the Computer in Economic and Social Research in Latin America (National Bureau of Economic Research, New York, 1974)

"Introduction and Summary," with P. Michael Timpane, in Work Incentives and Income Guarantees: The New Jersey Negative Income Tax Experiment (The Brookings Institution, 1975)

"Making Economic Policy: The Role of the Economist," in Handbook of Political Science, vol. 6, Policies and Policymaking (Addison-Wesley Publishing Co., 1975)

"Taxation," with Keimei Kaizuka, in Asia's New Giant: How the Japanese Economy Works, Hugh Patrick and Henry Rosovsky, editors (The Brookings Institution: 1976)

"Relationship between the Corporation and Individual Income Taxes," with George Break in National Tax Journal, vol. 27, no. 3 (September 1975), "NTA-TIA Symposium on The Taxation of Income from Corporate Shareholding"

"Structural Change and Cyclical Position of the Japanese Economy," with Lawrence B. Krause, in Recent Developments of Japanese Economy and Its Differences from Western Advanced Economies, Hisai Kanamori, editor (The Japan Economic Research Center, Tokyo: 1976)

"Inflation Adjustment for the Income Tax," with Emil M. Sunley, Jr., in Inflation and the Income Tax, Henry J. Aaron, ed. (Brookings Institution, 1976)

"The Social Security System; An Overview," in The Crisis in Social Security: Problems and Prospects, Michael J. Boskin, editor (Institute for Contemporary Studies, 1977)

"Introduction and Summary"; "The Federal Budget in Review"; "The Full-Employment Budget"; and "Issues in Budget Accounting" with Robert W. Hartman, in Setting National Priorities: The 1978 Budget, Joseph A. Pechman, ed. (Brookings Institution, 1977)

"Introduction and Summary"; "The Budget Outlook" and "Tax Expenditures," in Setting National Priorities: The 1979 Budget, Joseph A. Pechman, ed. (Brookings Institution, 1978)

"Introduction and Summary"; and "The 1980 Budget and the Budget Outlook," with Robert W. Hartman in Setting National Priorities: The 1980 Budget, Joseph A. Pechman, ed. (Brookings Institution, 1979)

"Introduction and Summary," in Setting National Priorities: Agenda for the 1980s, Joseph A. Pechman, ed. (Brookings Institution, 1980)

"Taxation," in Britain's Economic Performance, Richard E. Caves and Lawrence B. Krause, editors (Brookings Institution, 1980)

"Fiscal Policies in a Troubled Economy," in Eastern Economic Journal, Vol. VI, No. 3-4, August-October 1980

"Introduction and Summary"; "The Federal Budget, Fiscal Years 1980-82," with Barry P. Bosworth; and "The Nondefense Budget," with others in Setting National Priorities: The 1982 Budget, Joseph A. Pechman, ed. (Brookings Institution, 1981)

"Tax Policies for the 1980s," in Economics in the Public Service [Papers in Honor of Walter W. Heller], Joseph A. Pechman and N.J. Simler, eds. (W. W. Norton & Company, 1981) and Brookings Reprint No. 380

"Introduction and Summary" and "The Budget and The Economy," with Barry P. Bosworth in Setting National Priorities: The 1983 Budget, Joseph A. Pechman, ed. (Brookings Institution, 1982)

"Comprehensive Income Taxation and Rate Reduction," with John Karl Scholz, Tax Notes, October 11, 1982 and Brookings Reprint No. 390

"Introduction and Summary," with Julie A. Carr in Macroeconomics, Prices & Quantities, James Tobin, ed. (Brookings Institution, 1983)

"Introduction and Summary," "The Budget and the Economy," and "The Structural Deficit" (Appendix A), in Setting National Priorities: The 1984 Budget, Joseph A. Pechman, ed. (Brookings Institution, 1983)

"Anatomy of the U.S. Individual Income Tax," Comparative Tax Studies: Essays in Honor of Richard Goode, Sijbren Cnossen, editor (North-Holland Publishing Company, 1983)

"Taxes," Encyclopedia of Japan, vol. 7 (Kodansha, Ltd. and Harper & Row, 1983)

"Taming the Deficits," Tax Notes, April 16, 1984 (Brookings Reprint No. 403)

"The Rich, The Poor, and the Taxes They Pay: An Update," with Mark J. Mazur in Public Interest, Number 77, Fall 1984, and Brookings Reprint No. 409

"Comprehensive Income Tax Reform," Tax Policy: New Directions and Possibilities (Center for National Policy, November 1984)

"Introduction," A Citizen's Guide to the New Tax Reforms: Fair Tax, Flat Tax, Simple Tax, Joseph A. Pechman, ed. (Rowman and Allanheld, 1985). Reprinted in Tax Notes, April 15, 1985

"The Treasury Tax Reform Plan: Pro- or Anti-Growth?" The Brookings Review, Spring, 1985

"Introduction," The Promise of Tax Reform, Joseph A. Pechman, ed. (Prentice Hall for the American Assembly, 1985)

"Introduction," The Rich, the Poor, and the Taxes They Pay, Joseph A. Pechman (Westview Press, 1986)

"Tax Reform from 1964 to 1984 -- A Brief Retrospect," The Great Society and Its Legacy, Marshall Kaplan and Peggy L. Cuciti, eds. (Duke University Press, 1986), pp. 42-47

"Tax Reform Prospects in Europe and Canada," The Brookings Review, Winter 1987

"Introduction," Tax Reform and the U.S. Economy, Joseph A. Pechman, ed. (Brookings Institution, 1987)

"Pechman's Tax Incidence Study: A Response," American Economic Review, Vol. 77, No. 3, March 1987. Reprinted in Tax Notes, January 12, 1987

"Introduction: Recent Developments," Comparative Tax Systems: Europe, Canada, and Japan, Joseph A. Pechman, ed. (Tax Analysts, 1987)

"Tax Reform: Theory and Practice," Journal of Economic Perspectives, Vol. 1, No. 1, Summer, 1987. Reprinted in part as "U.S. Tax Reform and International Competitiveness," Diritto e Pratica Tributaria, Vol. LVIII, Nov. 4, 1987. Brookings Reprint 427

"Built-in Stabilization," Walter Wolfgang Heller, "Inheritance Taxes," The New Palgrave Dictionary of Economics (MacMillan, 1987)

"Introduction," with Henry J. Aaron and Harvey Galper, Uneasy Compromise: Problems of a Hybrid Income-Consumption Tax System, Henry J. Aaron, Harvey Galper, and Joseph A. Pechman, eds. (Brookings Institution, 1988)

"Introduction and Summary," World Tax Reform: A Progress Report, Joseph A. Pechman, ed. (Brookings Institution, 1988)

"Comprehensive Income Taxation," Effective Social Science, Bernard Barber, ed. (Russell Sage Foundation, 1988)

"The United States," The Role of the Economist in Government: An International Perspective (Harvester-Wheatsheaf, 1989)

BOOK REVIEWS:

"The Pattern of Financial Asset Ownership, Wisconsin Individuals," by Thomas R. Atkinson, Journal of Political Economy, April 1957

"The Wage-Price Problem," by John M. Clark, American Economic Review, March 1961

"Low Tax, Simple Tax, Flat Tax," by Robert E. Hall and Alvin Rabushka, Journal of Political Economy, April 1984

COMMENTS ON VARIOUS PAPERS:

Studies in Income and Wealth, vols. 23 and 29 (1958, 1964)

Proceedings of the American Statistical Association (December 1958)

Proceedings of the American Economic Association (May 1959, 1960)

Inflation and Growth in Latin America (Richard D. Irwin, 1964) Hopkins Press, 1965)

Problems of Tax Administration in Latin America (The Johns Hopkins Press, 1965)

Financing of Education for Economic Growth (OECD, 1966)

Harvard Law Review, vol. 80 (November 1967)

Harvard Law Review, vol. 81 (November 1968)

The American System of Social Insurance: Its Philosophy, Impact, and Future Development (McGraw-Hill, 1968)

A Comprehensive Income Tax Base? (Federal Tax Press, 1968)

Funding Pensions: Issues and Implications for Financial Markets
(Federal Reserve Bank of Boston, 1977)

Brookings Papers on Economic Activity, 2:1978 (Brookings, 1978)

Curing Chronic Inflation (Brookings, 1978)

Income Inequality: Trends and International Comparisons (Heath & Co., 1979)

Income-Tested Transfer Programs: The Case For and Against (Academic Press, 1982)

"Absence of Lasting (Social Security) Reform," Cato Journal, vol. 3, no. 2 (Fall 1983)

"Another View of the Corporate Income Tax," New Directions in Federal Tax Policy for the 1980s, Charles Walker and Mark A. Bloomfield, eds. (Ballinger, 1983)

"The Consumption Tax," Real Tax Reform, Replacing the Income Tax, John M. Makin, ed. (American Enterprise Institute, 1985)

"Tax Reform," Economic Consequences of Tax Simplification (Federal Reserve Bank of Boston, 1985)

"A Consumption Tax is Not Desirable in the United States," The Consumption Tax: A Better Alternative, Charles E. Walker and Mark A. Bloomfield, eds. (Ballinger, 1987)

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"The Case for Tax Reform," The Reporter (June 6, 1963)

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"The Case Against the Value Added Tax," Statement before the Senate Finance Committee, May 17, 1989

OTHER ACTIVITIES:

- | | |
|-----------|--|
| 1957 | Member of the National Accounts Review Committee. Participated in preparation of final report, <u>The National Economic Accounts of the United States</u> (National Bureau of Economic Research: 1957) |
| 1958 | Member of the staff of the Gaither Committee on National Defense Policy |
| 1961 | Member of the Samuelson Task Force on Economic Policy |
| 1964 | Chairman, President's Task Force on Intergovernmental Fiscal Relations. Participated in preparation of final report to the President, <u>Strengthening State and Local Government</u> (1964) |
| 1967-1968 | Mayor's Task Force on CATV (New York City) |
| 1961-1969 | Consultant, Council of Economic Advisers, Treasury Department |
| 1969-1973 | Mayor's Task Force on Fiscal Affairs (New York City) |
| 1970-1981 | TIME Board of Economists |
| 1971 | President, American Finance Association |

- 1971-1973 Member, Task Force on Municipal Credit Ratings, Twentieth Century Fund. Participated in preparation of reports, The Rating Game and Building a Broader Market (The Twentieth Century Fund, 1974 and 1976)
- 1972-1974 Board of Directors, Tax Institute of America
- 1973-- Fellow, American Academy of Arts and Sciences
- 1977-1980 Advisory Director, Metropolitan Opera Association
- 1977-1989 Member, Panel of Economic Advisers and Tax Advisory Panel, Congressional Budget Office
- 1977-- Member, Tax Policy Studies Advisory Council, American Enterprise Institute
- 1978-79 Member, Social Security Advisory Council, participated in preparation of report, Social Security Financing and Benefits, Report of the 1979 Advisory Council
- 1979 President, Eastern Economic Association
- 1981-1988 Advisory Board, Project '87
- 1983-1984 Member, Executive Committee, Southern Economic Association
- 1983-- Member, Advisory Board, California Policy Choices
- 1983-- Member, Board of Directors, Center for Social Policy Studies in Israel
- 1984-1987 Member, Board of Directors, Social Science Research Council; Chairman, Executive Committee, 1986
- 1989 President, American Economic Association; President-elect, 1988; Distinguished Fellow, 1986; Vice President, 1978; Executive Committee, 1972-75; Board of Editors, American Economic Review, 1961-1963

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TRIBUTE TO JOE PECHMAN

O I WOULD LIKE TO JOIN MY COLLEAGUES IN
HONORING JOE PECHMAN FOR HIS UNIQUE
CONTRIBUTIONS IN SHAPING OUR TAX LAWS AND
FISCAL POLICY FOR MORE THAN FOUR DECADES.

-2-

- O IN THIS AGE WHEN ECONOMIC FASHIONS CHANGE RAPIDLY, JOE DEVOTED A CAREER TO THE CAUSE OF A BROAD-BASED, LOW RATE INCOME TAX AND WITNESSED ITS REALIZATION IN THE INTERNAL REVENUE CODE OF 1986.
- O HE CHAMPIONED PROVISIONS, SUCH AS THE EARNED INCOME TAX CREDIT, WHICH MAKE OUR TAX SYSTEM MORE PROGRESSIVE FOR LOWER INCOME FAMILIES.

-3-

THE LIKELY EXPANSION OF THIS CREDIT IN THE
PENDING CHILD CARE LEGISLATION WILL BE A
FURTHER TRIBUTE TO HIS WORK.

- O I CAN'T BEGIN TO LIST JOE'S MANY
ACCOMPLISHMENTS. HIS RESUME ALONE TIED UP MY
FAX FOR MOST OF THE MORNING.

O JOE'S CAREER IN PUBLIC SERVICE BEGAN AT THE
TREASURY DEPARTMENT BEFORE THE ENACTMENT
OF THE 1954 CODE. HE REACHED THE BROOKINGS
INSTITUTION IN 1960, THE YEAR I WAS ELECTED TO
CONGRESS. I HAVE BEEN PRIVILEGED TO WITNESS
THE DEVELOPMENT OF ITS ECONOMIC STUDIES
PROGRAM UNDER HIS DIRECTORSHIP INTO A MAJOR
FORCE IN THE DEVELOPMENT OF NATIONAL
ECONOMIC POLICY.

-5-

- O THE BROOKINGS FRIDAY LUNCHESES, WHICH HE
BEGAN AND HOSTED WITH HIS CONSTANT
INTELLIGENCE, WIT AND GOOD HUMOR, HAVE
BECOME A WASHINGTON INSTITUTION. THEY ARE
ANOTHER OF HIS COUNTLESS LEGACIES.
- O JOE DIED DOING SOMETHING HE LOVED ALMOST AS
MUCH AS TAX POLICY -- WINNING AT TENNIS. HIS
LOSS HAS SADDENED US ALL.