

## ALEX ZHANG

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### EDUCATION

**Yale Law School**, J.D., June 2021; *Honors* in all graded courses

*Activities:* *Yale Law Journal*, Managing Editor  
*Yale Journal of International Law*, Articles Editor  
Teaching Assistant: Federal Income Taxation  
Research Assistant: Professor Robert Post  
Supreme Court Advocacy Clinic  
Outlaws (LGBTQ affinity group); APALSA; First-Generation Professionals  
*Honors:* Clifford L. Porter Prize in Taxation  
Christopher E. Bergin Award for Excellence in Writing (*Tax Notes*)

**Yale University**, New Haven, CT; Ph.D., 2018

Joint Ph.D. in the Departments of Classics and Philosophy

*Dissertation:* *Classical Natural Law Theories from Attic Oratory to Aristotle*  
*Honors:* Andrew W. Mellon Foundation Fellowship (2015–16)  
Edward Anthony Bradford Fellowship (2014–2015)  
Fan Family Fellowship (2012–2014)  
Student Marshall (2018 Commencement)

**University of Pennsylvania**, Philadelphia, PA; B.A., *summa cum laude*, 2012

*Triple Major:* Classics, Philosophy, and History  
*Honors:* Phi Beta Kappa  
College Alumni Society Prize: Outstanding Graduating Senior in Classics  
Double Departmental Distinctions in Classics and Philosophy  
*Activities:* *Penn History Review*, Editor-in-Chief

### CLERKSHIPS

<b>Hon. Guido Calabresi</b> , United States Court of Appeals for the Second Circuit	2022–2023
<b>Hon. William A. Fletcher</b> , United States Court of Appeals for the Ninth Circuit	2021–2022

### OTHER LEGAL EXPERIENCE

<b>Covington &amp; Burling</b> , Washington, D.C.; Summer Associate (Tax and Appellate)	2020
<b>Simpson, Thacher &amp; Bartlett</b> , New York, NY; Summer Associate (Tax)	2019, 2020
<b>Hon. Jeffrey A. Meyer</b> , U.S. District Court for the District of Connecticut; Intern	Fall 2019

### RESEARCH AND TEACHING INTERESTS

#### Primary:

Tax Law and Policy  
Administrative Law  
Legislation and the Regulatory State  
Constitutional Law  
Federal Courts

#### Secondary:

Legal History  
Law and Philosophy  
Exempt Organizations  
Law of Democracy  
Antidiscrimination Law

## PUBLICATIONS

*Separation of Structures* (job market paper).

This article uncovers an overlooked strand of separation of powers that underpins the Supreme Court's jurisprudence in adjudicating agency structures. In a series of decisions—*Free Enterprise Fund*, *Seila Law*, and *Collins v. Yellen*—the Court struck down for-cause removal restrictions on agency heads. Those decisions look to original meaning to fault an agency's structural design for violating the Constitution. However, grasping the founders' understanding of separation of powers requires an assessment of their intellectual heritage, including their reception of the classics. By reconstructing the founding generation's use of Greek and Roman mixed-government theory in constitutional design, the article shows that considerations of institutional structure—including the numerosity of governing bodies and the values it instantiates—have been integral to the separation-of-powers enterprise. Separation of structures thus justifies the Supreme Court's structural turn in recent caselaw. But it also sketches a doctrinal terrain of how judicial adjudications of agency structure can proceed beyond the Court's much-criticized formalism, and lends support to the constitutionality of delegated administrative power.

[\*Antidiscrimination and Tax Exemption\*](#), 107 CORNELL L. REV. (forthcoming 2022).

The Supreme Court held, in *Bob Jones University*, that violations of fundamental public policy—including race discrimination in education—disqualify an entity for tax exemption. This article brings to light a conceptual affinity between common-law charity and the statutory antidiscrimination regime. Historically centered on poor relief and apprenticeship, common-law charity aimed to provide the poor with material welfare and the (social and educational) prerequisites for advancement, in the process reducing the state's fiscal burden. Both charity and antidiscrimination therefore aim to ameliorate economic inequality by facilitating the entry of marginalized populations into the labor market and civil society. My article argues for extending the IRS's enforcement of *Bob Jones's* fundamental public policy framework to antidiscrimination on the basis of all protected traits, and paves the path toward administrative enforcement of antidiscrimination through careful administration of revenue laws.

[\*Ostracism and Democracy\*](#), 96 N.Y.U. L. REV. ONLINE 235 (2021).

In the world's first democracy, Athenians assembled once a year to write down on pottery shards, *ostraka*, names of politicians they wished to exile from their city. This article introduces ostracism—institutional practices that channel the public's desire to banish prominent figures from the political community, for a fixed statutory period—to the law of democracy. It defends ostracism as a vital feature of a legitimate democracy. It applies its insights to calls to disqualify politicians from future federal office after the 2020 Presidential election, as well as platform adjudication of social-media bans.

[\*Pandemics, Paid Sick Leaves, and Tax Institutions\*](#), 52 LOY. U. CHI. L.J. 383 (2021).

Responding to policy failures to contain the COVID-19 pandemic, this article justifies a subsidized, national paid-sick-leave mandate on the grounds of market failures (including cognitive biases and externalities) and workplace equality. It critically assesses the approach taken by the Families First Coronavirus Response Act, and offers a blueprint for subsidizing the mandate using general revenue rather than payroll tax credits. The article yields two broader conceptual insights: it questions the normative foundation of payroll taxes, and shows that the tax system is perennially popular in times of crisis, because of its institutional malleability with respect to funding, administration, and costs.

[\*The State and Local Tax Deduction and Fiscal Federalism\*](#), 168 TAX NOTES 2429 (2020) (winner of the Christopher E. Bergin Award for Excellence in Tax Writing).

This article analyzes the effect of the state and local tax ("SALT") deduction, measured as tax expenditures by state, on the uneven distribution of the federal government's spending. It argues that SALT deduction was an imperfect mechanism of fiscal federalism, and that the 2017 tax legislation vastly reduced its effectiveness. The article calls for a more balanced federal policy to preserve state and local governments' ability to tax and spend.

[\*Damnatio Memoriae and Black Lives Matter\*](#), 73 STAN. L. REV. ONLINE 77 (2020).

This essay defends the BLM protestors' scrutiny of civic symbols by elucidating its connections to *damnatio memoriae* ("condemnation of memory"), a Roman legal procedure that mandated mutilation of monuments of disgraced emperors. The essay articulates a framework for understanding the purposes of memory erasure. It provides lessons for how the current wave of progressive social movement—and the associated debate about public memory—could effect enduring and transformative change.

[\*The Wealth Tax: Apportionment, Federalism, and Constitutionality\*](#), 23 U. PA. J.L. & SOC. CHANGE 269 (2020) (winner of the Clifford L. Porter Prize).

Using estate-tax data, this article estimates the tax rates, by state, of an apportioned wealth tax. It shows that poorer states would be subject to over ten times the tax rates of wealthier states, producing an inequitable result incompatible with *Hylton v. United States* and a disparate impact contrary to the federalism rationale of *Pollock v. Farmers' Loan & Trust Co.* The article thus provides support for the constitutionality of wealth taxation at uniform rates.

*Section 1033 Gain Deferral in the Time of COVID-19*, 169 TAX NOTES 1073 (2020) (with Lee Kelley, Kandyce Korotky, and Jeffrey Zink).

*Progressive Governance, Regressive Taxation* (in progress).

*Agency Preemption's Incoherence* (in progress).

## TEACHING EXPERIENCE

### Yale Law School:

Fall 2020: Federal Income Taxation I (teaching assistant for Professor Anne Alstott)

### Yale University:

Spring 2018: Classical Latin Poetry (sole lecturer for undergraduate seminar)

Fall 2017: Ancient Greek Literature (sole lecturer for undergraduate seminar)

Spring 2016: Latin Language and Prose Literature (sole instructor for undergraduate course)

Fall 2015: Introduction to Ancient Philosophy (teaching assistant for undergraduate lecture)

## SELECT UNIVERSITY SERVICE

### Yale University:

University-Wide Committee on Diversity, Equity, and Inclusion 2018–2020

Graduate Student Assembly, Secretary of the General Assembly 2016–2018

Graduate School of Arts and Sciences Executive Committee 2017, 2018

320 York Street, Hall of Graduate Studies Planning Committee 2016

Classics Department, Graduate Elected Speaker Organizer 2015–2016

Co-Organizer, Minorities and Philosophy 2015–2016

Graduate Affiliate, Yale World Fellows Program 2013–2014

## LANGUAGES

Ancient Greek (expert), Classical Latin (expert), Chinese (Mandarin and Classical; bilingual), French and German (reading)

## BAR ADMISSION

District of Columbia (active)