Patricia E. Dilley
Professor of Law
University of Florida Frederic G. Levin College of Law
Holland Hall P.O. Box 117625
Gainesville, FL 32611-7625
(352) 392-1081 FAX (352) 392-7647   **e-mail**:dilley@law.ufl.edu; ped@cox.net

PROFESSIONAL EXPERIENCE

TEACHING

University of Florida College of Law, May 1998-2001, Associate Professor; May, 2001 – present, Professor of Law, teaching Federal Income Tax, Pensions and Employee Benefits, Corporate Tax, Tax Policy, Deferred Compensation (Graduate Tax Program), Social Security Law

Seattle University School of Law 1993 - 1996; Spring, 1998

Associate Professor of Law, teaching Individual Income Tax, Pensions and Employee Benefits, International Taxation, Corporate Taxation, Tax Policy Seminar.

Leiden University Law Faculty, the Netherlands, May, 2001 Visiting Professor of Law

University of Florida College of Law Spring and Fall, 1997

Visiting Associate Professor of Law.

Univ. of Washington School of Law LL.M. in Tax Program Winter, 1996 Adjunct Faculty

GOVERNMENT SERVICE

Committee on Ways & Means, U.S. House of Representatives Subcommittee on Social Security

Chief of Staff/Counsel **5/85 - 10/87**
Professional Staff **3/81 - 4/85**

Helped develop and draft Social Security legislation, particularly the 1983 Social Security Act amendments, 1984 Social Security Disability reforms, and Social Security independent agency legislation in 1986-87. Also worked on the employee benefit provisions of Retirement Equity Act of 1984 and Tax Reform Act of 1986, and pension and Social Security provisions of budget bills (1981-1987).

Office of the Secretary, HHS Washington, D.C. **5/79-3/81**
Budget Legislative Analyst for Social Security

Reviewed and revised policy and administrative budget submissions from Social Security Administration. Developed Social Security benefit and financing proposals for the President's budget submission to Congress.

Social Security Administration Baltimore, MD **8/76 - 5/79**
Legislative Policy Analyst, OPEP

Developed legislative proposals for OASDI programs; worked with Senate Finance and House Ways and Means staff in analyzing proposals and explaining them to Members of Congress.

PRIVATE LAW PRACTICE	**Downs Rachlin & Martin** Burlington, Vermont	**11/89 - 5/93**
	Arnold & Porter Washington, D.C.	**11/87 - 10/89**

EDUCATION

Swarthmore College B.A., 1973

University of Pennsylvania M.A., American History, 1976

Georgetown University Law Center J.D., *cum laude,* 1986

Law and Policy in International Business Journal

Boston University School of Law LL.M. in Taxation, 1993

PUBLICATIONS

Restoring Old Age Income Security for Low-Wage Single Workers, **National Academy of Social Insurance and the Rockefeller Foundation Project on Strengthening Social Security for Vulnerable Groups,** NASI Publication, January 2009, full text available at www.nasi.org .

Remarks: Reinventing Retirement: Reforming Social Security, Medicare and Private Pension Plans, Proceedings Of The 2006 Annual Meeting, Association Of American Law Schools Section On Employee Benefits, 10 **Empl. Rts. & Employ. Pol'y J.** 695 **(2006)**

Hope We Die Before We Get Old: The Attack on Retirement, 12 **Elder Law Journal** 245 **(2004)**

Proceedings: Employee Stock Ownership After Enron: Proceedings Of The 2003 Annual Meeting, Association Of American Law Schools Section On Employee Benefits. Remarks, 7 **Empl. Rts. & Employ. Pol'y J.** 213 **(2003)**

Leverage, Linkage and Leakage: Problems with the Private Pension System and How They Should Inform the Social Security Reform Debate, (co-authored with Norman Stein) 58 **Washington and Lee Law Review 1369 (2002)**

Taking Public Rights Private: The Rhetoric and Reality of Social Security Privatization, **41 Boston Coll. L. Rev. 975 (2000)**

Breaking the Glass Slipper - Reflections on the Self-Employment Tax, **The Tax Lawyer, Fall, 2000 (excerpted in ABA Small Business Section Journal Issue of Best Articles Published by the ABA in 2000-2001)**

Hidden in Plain View: The Pension Shield Against Creditors, **74 Indiana Law Journal 355 (1999)**

The Evolution of Entitlement: Retirement Income and the Problem of Integrating Private Pensions and Social Security, **30 Loyola of Los Angeles Law Review 101 (April 1997)**

The Self-Employment Tax, **New York University's 54th Institute on Federal Taxation: Employee Benefits and Executive Compensation**, Ch. 4 (Matthew Bender, 1996)

New Trust Fund Penalty Policy: Who's Really Helped?, **20 Taxation Law Newsletter of the Taxation Law Section of the Wash. St. Bar Association No. 3 (Oct. 1993)**

State Remedy Inadequate - No Bar to Federal Review, **Journal of Multistate Taxation, Sept/Oct 1992**

Accrual and Taxation of Social Security Benefits: What You and Your Family Can Expect After Your Retirement, (co-authored with Mary B. Hevener, Esq.), **Heckerling Institute on Estate Planning, University of Miami Law Center** (Matthew Bender, 1989)

Chapter 11: The Federal Role in Retirement Income Security, in **AMERICA IN TRANSITION: BENEFITS FOR THE FUTURE (EBRI, Washington, D.C., 1987)**

Chapter 20: Social Security Disability: Political Philosophy and History, in **PSYCHIATRIC DISABILITY: CLINICAL, LEGAL AND DMINISTRATIVE DIMENSIONS, Meyerson and Fine, eds. (APA Press, Inc., Washington, D.C., 1987)**

Revenue Rulings 84-152 and 84-153: The End of Treaty Shopping? **17 Law and Policy in International Business, 577 (1985, No. 3)**

PROFESSIONAL ACTIVITIES

Presenter, NASI Annual Conference, January, 2009 – roundtable presentation of "Restoring Old Age Income Security for Low-Wage Single Workers."

Editor, Social Security, Pensions and Retirement Income Abstracts, SSRN/SSIN On-line Journal (2004 – present)

Invited participant, Conversation on Coverage, July, 2001 -present, national invitational working group on expansion of pension coverage sponsored by The Pension Rights Center, co-sponsored by the Employee Benefits Research Institute, Fidelity Investments, TIAA-CREF, the Urban Institute, and others.

Speaker, "Employee Stock Ownership after Enron"**, AALS Annual Meeting, Employee Benefit Section Program**, January, 2003, Washington, D.C. (published in the Employee Rights and Employment Policy Journal; Chicago-Kent College of Law, Fall, 2003)

Consultant to U.S. Joint Committee on Taxation, June-July, 2000, continuing for Fall, 2000 – Spring, 2001. Worked in Washington, D.C. June 18 – July 7, 2000, as a consultant working with the Joint Committee on Taxation (the nonpartisan staff committee that devises and drafts tax legislation for both the House Ways and Means and the Senate Finance Committees) on proposals to simplify the pension and employment tax sections of the Internal Revenue Code. Work continues on a pro bono basis during 2000-2001.

Speaker, AALS Annual Meeting, Section on Donative Transfers, Program on Retirement and Estate Planning, a panel presentation on ERISA and employee benefits tax issues in estate planning, January, 1999, New Orleans.

Program Co-Chair, ABA Section on Taxation Committee on Women and Minorities, panel presentation on current legislative proposals concerning the marriage penalty and spousal responsibilities under the Internal Revenue Code, Tax Section May Meeting in Washington, D.C., May, 1998.

Speaker, ABA Section on Taxation Committee on Simplification, panel presentation on simplifying the relationship between the earned income tax credit and Social Security payroll taxes, at Mid-Year Meeting in San Antonio, Texas, January, 1998.

Moderator and Program Chair, **AALS Section on Employee Benefits**, Annual Meeting program "Privatizing Health Care Reform", San Francisco, CA January, 1998.

Speaker, "The Social Security Privatization Scam", colloquium presentation Nov. 13, 1997 at the **Pepper Gerontology Institute, Florida State University** (sponsored by Prof. Jill Quadagno, Claude and Mildred Pepper Eminent Scholar in Social Gerontology.)

Moderator, "Domestic Partner Benefits", **AALS Annual Meeting**, **joint program of Employee Benefit Section and Section on Gay and Lesbian Legal Issues**, January, 1997, Washington, D.C.

Speaker, "Pending Legislation and the Future of Employee Benefits"**, AALS Annual Meeting, Employee Benefit Section program**, January, 1996, San Antonio.

Speaker, "The Self-Employment Tax", **NYU 54th Institute on Federal Taxation**, November, 1995, New York City.

CONFERENCE PARTICIPATION

Invited participant, ABA Joint Committee on Employee Benefits/AICPA 1997, 1998, 1999, 2000, 2001, 2002 Invitational Conferences (conferences attended by Congressional staff, members of the private pension bar and the accounting practice, and representatives from the Treasury and Labor Departments and the IRS to discuss current pension issues in private session.)

Invited participant, Center for Pension and Retirement Research 1996 Invitational Conference (May 31-June 1, Miami University, Oxford, Ohio), sponsored by the Center, TIAA-CREF, and the American Society of Pension Actuaries.

PROFESSIONAL AFFILIATIONS

Association of American Law Schools

Past Chair (1997), Section on Employee Benefits

American Bar Association, Tax Section

Member, Employee Benefits Committee, Tax Section

National Academy of Social Insurance (charter member, since 1986)

BAR ADMISSIONS

Pennsylvania State Bar

District of Columbia Bar

Vermont State Bar