

Erick J. Sam

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ACADEMIC APPOINTMENTS AND AFFILIATIONS

UNIVERSITY OF UTAH, S.J. QUINNEY COLLEGE OF LAW

Associate Professor of Law, July 2023 - present

— Awarded the Early Career Faculty Award in Fall 2025

COLUMBIA LAW SCHOOL, LAW AND PHILOSOPHY PROGRAM

Affiliated Scholar, Fall 2023 - present

NYU SCHOOL OF LAW

Fellow, February 2021 - June 2023

NYU DEPARTMENT OF PHILOSOPHY

Visiting Scholar, September 2021 - May 2022

EDUCATION

DUKE UNIVERSITY, Durham, NC

PH.D. in PHILOSOPHY, May 2021

Dissertation: “The Right of Exit: Emigration, Secession, and the Structure of International Taxation”

Committee: Walter Sinnott-Armstrong - committee chair (Duke Philosophy and Duke Law)
Matthew D. Adler (Duke Law and Duke Philosophy)
Wayne Norman (Duke Philosophy)
Gopal Sreenivasan (Duke Philosophy)

Notes: Annual regular participant in Duke Law School’s Tax Policy Seminar

YALE LAW SCHOOL, New Haven, CT

J.D., February 2015

Activities: *Yale Journal on Regulation*
Research Assistant to Sterling Professor and former Dean Anthony Kronman
Honors Grade in each of: Federal Income Taxation (Anne Alstott), Corporate Taxation (Anne Alstott), International Taxation (John Samuels), Directed Research in Taxation (Yair Listokin), and four graduate courses cross-listed in Law and Philosophy

BROWN UNIVERSITY, Providence, RI

B.A., ECONOMICS, PHILOSOPHY (double major), May 2010

Honors: *magna cum laude* (highest honors at Brown)
Phi Beta Kappa

Honors Thesis in Philosophy
John Ducasse Undergraduate Philosophy Prize
Activities: Chess Club, President (2009-2010)
Original Music Group, President (2009-2010)
Brown Chamber Music and Applied Music Program (Classical Guitar)

RESEARCH AND TEACHING INTERESTS

Tax Law and Policy, Contracts, Law-and-Philosophy, Law-and-Economics, Constitutional Law

SELECTED PUBLICATIONS AND WORKS-IN-PROGRESS

Exit as Normative Power: A Philosophical Challenge to the International Tax Regime (under review)

Taxation, Market Failure, and the Constitution, ALABAMA LAW REVIEW (forthcoming)

- Presented at Columbia Law School's Tax Policy Colloquium, the Junior Tax Scholars Conference, and a Tax Group meeting of the Utah State Bar (on surrounding constitutional issues)

Inequality as Market Failure, 34 WILLIAM & MARY BILL OF RIGHTS JOURNAL 725 (2026)

Distribution Through Taxation Versus Legal Rules, and the Epistemic Limits of Law-and-Economics, 2024 UTAH LAW REVIEW 1047 (2024)

Emigration, Secession, and the Structure of International Taxation, 15 WASHINGTON UNIVERSITY JURISPRUDENCE REVIEW 203 (2023)

From Each According to Their Ability? An Analysis of Endowment Taxation and Potential Earnings 35 CANADIAN JOURNAL OF LAW AND JURISPRUDENCE 241 (2022) (peer reviewed)

Endowment Taxation and Equality of Resources, 22 FLORIDA TAX REVIEW 243 (2018) (peer reviewed)

PROFESSIONAL EXPERIENCE

SULLIVAN AND CROMWELL, LLP, New York, NY

Associate, Tax Group, March 2015-August 2016; *Summer Associate*, Summer 2013

Advised clients on federal, international, and state tax issues. Researched and drafted memos and opinions. Advised and negotiated tax terms of domestic and international M&A and spin-off transactions. Drafted tax disclosures for (i) debt, equity, and hybrid security offerings and (ii) other large business transactions.

**THE HONORABLE JOHN J. THOMAS, UNITED STATES BANKRUPTCY JUDGE
MIDDLE DISTRICT OF PENNSYLVANIA**, Wilkes-Barre, PA

Summer Law Clerk, Summer 2012

Read and evaluated briefs. Researched and summarized issues. Analyzed cases. Aided in drafting court opinions. Attended court hearings.

TEACHING EXPERIENCE

University of Utah, S.J. Quinney College of Law

- 1) Federal Income Taxation (Fall 2023, Spring 2025)
- 2) Tax Policy Seminar (Spring 2024, Spring 2026)
- 3) Contracts (Fall 2024, Fall 2025)
- 4) American Bar Association Law Student Tax Challenge (Fall 2025, Spring 2026)
 - The team I coached in 2025-26 placed second in the nation

Duke University Teaching Assistant:

- 1) Philosophy of Economics (Fall 2017 – Professor Alexander Rosenberg)
- 2) Ethics (Spring 2018 – Professor David Wong)
- 3) Introduction to Philosophy (Fall 2018 – Professor Alexander Rosenberg)

BAR MEMBERSHIPS

New York State