

## PETER J. WIEDENBECK

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### EXPERIENCE **Washington University**, St. Louis, MO

Joseph H. Zumbalen Professor of the Law of Property, 2004–present

Associate Dean of Faculty, 2003–2007

Professor of Law, 1990–2004

### **Cornell Law School**, Ithaca, NY

Visiting Professor, 1989

### **University of Missouri–Columbia**

Professor of Law, 1986–1990

Associate Professor, 1982–1986

### **Patton, Boggs & Blow**, Washington, DC (now Squire Patton Boggs)

Associate attorney, 1979–1982

Concentration in tax legislative matters and tax policy

### TEACHING

- Federal Income Taxation
- Estate and Gift Taxation
- Corporate Taxation
- Employee Benefits: ERISA & Tax
- Partnership Taxation
- Corporate Reorganizations–Taxation

### PUBLICATIONS

**Books** BASIC FEDERAL INCOME TAXATION (with William D. Andrews) (Wolters Kluwer 7th ed. 2015).

EMPLOYEE BENEFITS (with Russell Osgood) (West Academic Pub. 2d ed. 2013).

ERISA: PRINCIPLES OF EMPLOYEE BENEFIT LAW (Oxford Univ. Press 2010).

BASIC FEDERAL INCOME TAXATION (with William D. Andrews) (Aspen Pub. 6th ed. 2009).

ERISA IN THE COURTS (GPO 2008) (monograph prepared for the Federal Judicial Center for use by federal judiciary; SuDoc No. JU 13.2:EM 7/2).

CASES AND MATERIALS ON EMPLOYEE BENEFITS (with Russell Osgood) (West Pub. Co. 1996).

CASES AND MATERIALS ON PARTNERSHIP TAXATION (with Curtis Berger) (West Pub. Co. 1989).

**Articles** *Unbelievable: ERISA's Broken Promise* (2019), draft available on SSRN at <https://ssrn.com/abstract=3430686> (being revised for early 2020 submission).

*Untrustworthy: ERISA's Eroded Fiduciary Law*, 59 WM. & MARY L. REV. 1007 (2018), at <https://wmlawreview.org/untrustworthy-erisas-eroded-fiduciary-law>.

*"Ninety-Five Percent of [Them] Will Not Be Missed": Recovering the Tax Shelter Limitation Aspect of ERISA*, 6 DREXEL L. REV. 515 (2014).

*Trust Variation and ERISA's 'Presumption of Prudence'*, 142 TAX NOTES 1205 (Mar. 17, 2014).

*Invisible Pension Investments*, 32 VA. TAX REV. 591 (2013) (with Rachael K. Hinkle & Andrew D. Martin).

*Taxes and Healthcare*, 124 TAX NOTES 889 (Aug. 31, 2009).

*The Ideological Component of Judging in the Taxation Context*, 84 WASH. U. L. REV. 1797 (2006) (with Nancy Staudt and Lee Epstein).

*Judging Statutes: Interpretive Regimes*, 38 LOY. L.A. L. REV. 1909 (2005) (with Nancy Staudt, Lee Epstein, René Lindstädt & Ryan J. Vander Wielen).

*Judging Statutes: Thoughts on Statutory Interpretation and Notes for a Project on the Internal Revenue Code*, 13 WASH. U. J.L. & POL'Y 305 (2003) (with Lee Epstein & Nancy Staudt).

*ERISA's Curious Coverage*, 76 WASH. U. L.Q. 311 (1998).

*Implementing ERISA: Of Policies and "Plans"*, 72 WASH. U. L.Q. 559 (1994).

*Missouri's Repeal of the Claflin Doctrine—New View of the Policy Against Perpetuities?*, 50 MO. L. REV. 805 (1985).

*Paternalism and Income Tax Reform*, 33 U. KAN. L. REV. 675 (1985).

*Charitable Contributions: A Policy Perspective*, 50 MO. L. REV. 85 (1985).

*Nondiscrimination in Employee Benefits: False Starts and Future Trends*, 52 TENN. L. REV. 167 (1985).

**WORK IN  
PROGRESS**

ERISA PRINCIPLES (with Brendan Maher) (new version of 2010 Oxford Univ. Press book under development for Cambridge University Press).

BASIC FEDERAL INCOME TAXATION (Wolters Kluwer 8th ed.).

**OTHER COMMENTARY**

*Refining Mandated Disclosure*, Statement Presented to the ERISA Advisory Council, June 6, 2017, posted on SSRN at <https://ssrn.com/abstract=2982433>. (cited and quoted in 2017 ERISA Advisory Council reports, available at <https://www.dol.gov/agencies/ebsa/about-ebsa/about-us/erisa-advisory-council/reports>.)

*Why I Teach*, Washington University Law Magazine, Fall 2012, pp. 26-27.

*Employee Benefits in an Era of Retrenchment: Challenges and Visions*, 28 ABA J. LABOR & EMP. L. v-viii (2012) (symposium introduction).

**CONFERENCES & PRESENTATIONS (selected)**

“Unbelievable: ERISA’s Broken Promise”: presentation at Ninth Annual Employee Benefits & Social Insurance Conference, hosted by the Boston College Law School (October 2019).

“Unbelievable: ERISA’s Broken Promise”: paper presented at the 2019 Fiduciary Law Workshop, hosted by Rutgers Law School, Camden (June 2019).

“Unbelievable: The Death of ERISA Contract”: paper presented at Eighth Annual Employee Benefits & Social Insurance Conference, hosted by the University of Illinois College of Law & Gies College of Business (March 2019).

AALS Annual Meeting, Section on Taxation, *New Voices in Tax Policy and Public Finance*: served as commentator on three papers written by young tenure-track tax scholars (Jan. 2019).

“Refining Mandated Disclosure”: paper presented at Seventh Annual Employee Benefits & Social Insurance Conference, hosted by the University of Oklahoma College of Law (April 2018).

“Untrustworthy: ERISA’s Eroded Fiduciary Law”: paper presented at Sixth Annual Employee Benefits Conference, hosted by the University of Minnesota Law School (April 2017).

“Untrustworthy: ERISA’s Eroded Fiduciary Law”: paper presented at a faculty workshop at the University of Connecticut School of Law (Nov. 2016).

“Untrustworthy: ERISA’s Broken Promise”: paper presented at Fifth Annual National Benefits & Social Insurance Conference, hosted by the University of Connecticut Insurance Law Center (April 2016).

“Trust Variation and ERISA’s Misbegotten ‘Presumption of Prudence’”: paper presented at the Second Annual Conference on Employee Benefits, hosted by the University of Michigan Stephen M. Ross School of Business (March 2013).

Co-organizer and presenter, “Employee Benefits in an Era of Retrenchment”: academic conference held at Washington University School of Law (March 2012).

Panelist, AALS Section on Employee Benefits, “Teaching Employee Pensions in the Land Where 401(k) Plans Are King” (Jan. 2007).

Organizer, “Jurisgenesis: New Voices on the Law”: invitational scholarship development conference for tenure-track law faculty (2006, 2007).

“The Hidden Agendas of Social Security Reform”: address to the annual meeting of the Missouri Association of Public Employee Retirement Systems (July 2005).

Co-moderator and co-organizer, “An Ethics Forum for Tax Practitioners”: panel discussion among experts presented by the Washington University Center for the Study of Ethics and Human Values (Oct. 2004).

**AWARDS**

Selected as Fellow of the American College of Employee Benefits Counsel, 2014

John S. Lehmann Research Professor for 2011–2012

Washington University Law Alumni Association triennial teaching award, 2007

Elected to membership in the National Academy of Social Insurance, 2005

Washington University Distinguished Faculty Award, 2003

Teacher of the Year Award (law school student body election):

- Washington University, 1995, 1997 & 2003
- University of Missouri–Columbia, 1986 & 1988

Treiman Faculty Fellow, 1995 (teaching load reduction to support scholarship)

Blackwell, Sanders Faculty Achievement Award, 1985, 1988 (teaching prize awarded by the dean upon the recommendation of the editorial board of the Missouri Law Review)

**LAW SCHOOL SERVICE**

Chair, Faculty Appointments Committee, Washington University School of Law, 1992–1993, 1993–1994, 1996–1997, 2002–2003, 2009–2010 (served as member in 1991–1992, 1997–1998, 2004–2005, 2005–2006, 2017–2018)

Chair, Non-Tenured Faculty Appointments Committee, 2006–2007 (member F07)

Chair, Curriculum Committee, 1999–2000, 2018–2019 (member F19)  
Member, Promotions Committee, 2005–2006, 2011–2012, 2013–2014, 2015–2016  
Member, Dean’s Transition Group, 2014–2015  
Member, Ad Hoc Committee on Leadership, Diversity & Inclusion, 2015–2016  
Chair, Ad Hoc Committee on the MLS Degree, 2014  
Chair, Ad Hoc Mission/Community Planning Group, 2012–2013  
Member, Ad Hoc Strategic Planning Committee, 2010–2011  
Member, Self-Study & Strategic Planning Committee, 2003–2004  
Faculty Ombudsperson, 1998–1999, 2001–2002, 2016–2017  
Member, Long-Range Planning Committee, 1992–1994  
Chair, Ad-Hoc Committee on Educational Policies, University of Missouri–Columbia School of Law, 1990  
Faculty Supervisor, University of Missouri–Columbia School of Law Student Tax Clinic, 1984–1988

**UNIVERSITY  
SERVICE**

Member, Washington University Retirement Plan Advisory Committee, 2012–present: panel monitors fees and expenses, investment options, and participant education and communications under I.R.C. § 403(b) annuity plan  
Chair, Washington University Benefits Committee, 2008–2017 (member, 1996–1997 and 2007–2008)  
Faculty Representative, Washington University Basic Service Contractors Review Committee, 2005–2008  
Chair, Washington University Judicial Board, 1999–2001  
Member, Chancellor’s Advisory Committee on the Appointment of the Dean of the Washington University School of Law, 1997–1999  
Member, Chancellor’s Ad Hoc Committee on the Elimination of Mandatory Faculty Retirement, 1994–1995  
Member, University of Missouri–Columbia Institutional Review Board for Review of Research Involving Human Subjects (Campus Section), 1982–1985

**COMMUNITY  
SERVICE**

Brief of Amici Curiae Law Professors in Support of Respondents, Retirement Plans Committee of IBM v. Jander, No. 18-1165 (argued Nov. 6, 2019): Advised, assisted in preparation of, and joined law professor merits brief addressing obligations of ERISA fiduciaries of ESOP holding publicly-traded employer stock.  
Advisory Council on Employee Welfare and Pension Benefit Plans (ERISA Advisory Council): provided testimony concerning the effectiveness of ERISA-mandated disclosures of contents and operation of employee benefit plans (hearing held at U.S. Department of Labor, Washington, DC, June 6, 2017).  
Executive Committee, Washington University Chapter, American Association of University Professors, 2011–present (currently serving as secretary–treasurer).  
Brief of Amici Curiae Law Professors in Support of Respondents, Fifth Third Bancorp v. Dudenhoeffer, 573 U.S. 409 (2014): contributed to merits brief arguing

that ERISA does not support presumption that investment in employer stock by employee stock ownership plan (ESOP) is prudent.

Panelist, U.S. Government Accountability Office: study on clarity and utility of Form 5500 pension plan financial data. The resulting GAO report relied in part on my empirical study of private pension plan financial data. See GAO-14-441, *Private Pensions: Targeted Revisions Could Improve Usefulness of Form 5500 Information*, pp. 13-17 (2014), at <http://www.gao.gov/products/GAO-14-441>.

Brief of Peter J. Wiedenbeck et al. as Amici Curiae Law Professors Supporting Petition for Writ of Certiorari, Hecker v. Deere & Co., 556 F.3d 575, and 569 F.3d 708 (7th Cir. 2009), *cert. denied*, 558 U.S. 1148 (2010): analyzed liability of ERISA fiduciaries for disloyal or imprudent selection of the investment options made available under defined contribution pension plans that call for participant-directed investments, as most 401(k) plans do.

Ladue School District Insurance Task Force, 2005–2006: panel of administrators, staff and community experts assisted the school board in evaluating and selecting an appropriate health insurance package.

Missouri Association of Public Employee Retirement Systems, July 2005: presentation on “The Hidden Agendas of Social Security Reform”.

Advance Legal Preparation Program, 1983–1988: volunteer instructor in a two-week intensive introduction to legal education provided for disadvantaged and minority students interested in attending law school.

Tax Adviser, Presidential Task Force on the Arts and Humanities, 1981: prepared report on the possible effects of the Economic Recovery Tax Act of 1981 on private support for the arts and humanities.

President and Board Chair, Campus Cooperative Residences, Inc. (395 Huron Street, Toronto, Ontario), 1975–1976: supervised 320-member student housing cooperative which owned or operated 27 houses.

**EDUCATION**    **University of Michigan Law School**

- J.D., magna cum laude, 1979
- Order of the Coif

**University of Toronto**

- B.Sc., with honors, 1976
- Emphasis in physics and zoology

**University of Michigan**

- Honors College, 1972–1974
- National Merit Scholarship

**PROFESSIONAL ACTIVITIES** (selected)

Expert witness, Jefferies & Co. v. Brown-Forman Corp., C.A. No. 20504 (Del. Ch. filed Aug. 21, 2003), 2005: report, deposition and trial testimony on the scope and operation of the constructive stock dividend rule of I.R.C. § 305(c) (retained by Davis Polk & Wardwell, LLP).

Special Tax Counsel, Suelthaus & Walsh, P.C., 1998–2004 (firm later merged into Polsinelli PC): consultant, mostly on complex business tax issues.

Expert witness, In re Interco, Inc. (Bankr. E.D. Mo. 1991), 1991: report and