

**DR ANDREW SUMMERS**  
a.d.summers@lse.ac.uk / @summers\_ad

**Associate Professor, LSE  
Law School**

My research on tax law and policy focuses on taxes on the rich. I use administrative tax data to study tax planning by individuals with high income and/or wealth. Recent and current projects include work on capital gains, the UK's 'non-dom' tax regime, and tax and international migration. I teach courses on Tax Policy & Design, and the Taxation of Wealth, both of which draw upon a wide range of disciplinary perspectives including political theory, economics and sociology, as well as law.

---

### **Academic posts**

2020- Associate Professor, Law Department, LSE  
2014-20 Assistant Professor, Law Department, LSE  
2011-14 Stipendiary Lecturer, Corpus Christi College, Oxford

### **Qualifications**

2011-16 PhD (DPhil), Law, Corpus Christi College, Oxford  
2009-10 LLM (BCL), Law, Merton College, Oxford (Distinction)  
2005-08 LLB (Ba), Law, Queens' College, Cambridge (First Class)

### **Affiliations/Appointments**

2021- Confederation of British Industry (CBI), Tax Committee  
2020- Institute for Fiscal Studies, Research Associate  
2020- Resolution Foundation, 'Wealth in the UK' project, Advisory Board  
2020- Tax Justice UK, Board of Technical Advisors  
2020 Office of Tax Simplification, Capital Gains Tax Review, Consultative Committee  
2019- Centre on Household Assets and Savings Management (CHASM), Birmingham  
2017- International Inequalities Institute, LSE, Faculty Associate

---

### **Teaching**

2021- LL4CG Tax Policy & Design (LLM), LSE  
2018- LL110 Tax, Justice and Society (Summer School), LSE  
2017- LL4CO Taxation of Wealth (LLM), LSE  
2015-17 LL293 Tax and Tax Avoidance (LLB), LSE

---

### Research grants (over £10,000)

- 2023-27 *Taxing the Super-Rich* (£999,945), ESRC Research Grant. [PI](#).
- 2022-24 *Capital Flight from a Wealth Tax* (£280,000), Founders Pledge. [PI](#).
- 2022-24 *Top flight? Behaviour and impacts of top earners* (£276,546), ESRC New Investigator Grant. [CI](#).
- 2020- *Measuring top incomes and wealth in the UK* (£50,000), sub-contracted from ERC Synergy Grant 'Towards a System of Distributional National Accounts (DINA)'. [CI](#).
- 2020-21 *The fiscal response to Covid-19: 'Thinking big' on tax policy after the crisis* (£106,000), UKRI/ESRC COVID-19 Rapid Response call. [PI](#).
- 2020-21 *Wealth Tax Commission* (£100,000), AFSEE COVID Rapid Response Fund. [PI](#).
- 2020-21 *Wealth Tax Commission* (£20,000), LSE Covid-19 Rapid Response Fund. [PI](#).
- 2019-21 *Tax and International Mobility* (£18,000), LSE RIIF. [PI](#).
- 2019-20 *'Non-Doms': Investigating the UK's Global Elite* (£10,000), III seed-fund, LSE. [PI](#).
- 

### Publications (recent)

- ['Immigration and the top 1 percent'](#) (2022) *Review of Economics & Statistics* (accepted) (with Arun Advani, Felix Koenig & Lorenzo Pessina)
- ['Measuring and taxing top incomes and wealth'](#) (2022) The IFS Deaton Review of Inequalities (with Arun Advani)
- ['Missing incomes in the UK: Evidence and policy implications'](#) (2022) *Journal of Social Policy* (advance online) (with Arun Advani & Tahnee Ooms)
- ['Ways of taxing wealth: alternatives and interactions'](#) (2021) *Fiscal Studies*
- ['Taxes on wealth: time for another look?'](#) (2021) *Fiscal Studies* (with Arun Advani & Helen Miller)
- ['A wealth tax for the UK'](#) (2020) Final Report of the Wealth Tax Commission (with Arun Advani & Emma Chamberlain)
- ['Is it time for a UK Wealth Tax?'](#) (2020) Initial Report of the Wealth Tax Commission (with Arun Advani & Emma Chamberlain)
- ['Taxation of Wealth'](#) (2020) in Bradshaw (ed) *Let's Talk About Tax*, CPAG Press, p115-161

### Working papers

- ['The UK's global economic elite: A sociological analysis using tax data'](#) (2022) CAGE Working Paper 570 (with Arun Advani, David Burgherr & Mike Savage)
- ['Measuring UK top incomes'](#) (2021) CAGE Working Paper 490, *R&R Journal of the Royal Statistical Society* (with Arun Advani & Hannah Tarrant)

[‘Capital Gains and UK Inequality’](#) (2020) CAGE Working Paper 465 (with Arun Advani)

### **Policy papers**

[‘Who are the super-rich? The wealth and connections of the Sunday Times Rich List’](#) (2022) CAGE Policy Briefing 37 (with Arun Advani & Hannah Tarrant)

[‘Fixing the gaps in National Insurance: A better way to fund social care’](#) (2021) CAGE Policy Briefing 33 (with Arun Advani, Helen Hughson & Hannah Tarrant)

[‘How much tax do the rich really pay? New evidence from tax microdata’](#) (2020) CAGE Policy Briefing 27

[‘Who Gains? The importance of accounting for capital gains’](#) (2020) Resolution Foundation (with Arun Advani & Adam Corlett)

### **Media coverage (recent)**

Non-doms – reported by [BBC Newsnight](#); [ITV](#); [Sky News](#); [Channel 4 News](#); [Daily Mail](#); [The Times](#); [The Guardian](#); [The Independent](#); [Financial Times](#); [Bloomberg](#); [The Economist](#)

Final Report of the Wealth Tax Commission – reported by [BBC](#), [Sky](#), [ITV News](#), [Telegraph](#), [Guardian](#), [FT](#), [The Times](#), [City AM](#), [Bloomberg](#). Plus Op-eds in [Guardian](#), [FT](#), [The Times](#), [City AM](#), [Bloomberg](#).

Importing Inequality: Immigration and the top 1 percent – reported by [Forbes](#), [FT](#), and [Guardian](#). Plus Op-ed in [The Times](#).

‘Capital Gains and UK Inequality’ – reported by [Independent](#), [Guardian](#), [Mirror](#), [Evening Standard](#), [FT](#). Plus Op-eds in the [The Times](#), [Guardian](#), and [Independent](#).

‘How much tax do the rich really pay? New evidence from tax microdata’ – reported by [FT](#), [Independent](#), [Times](#), [Guardian](#). Plus Op-eds in the [FT](#) and [Guardian](#).