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
- Corporate Taxation
- Estate and Gift Taxation
- Employee Benefits: ERISA & Tax
- Partnership Taxation

PUBLICATIONS

Books

ERISA PRINCIPLES (with Brenden Maher) (Cambridge Univ. Press 2024).

BASIC FEDERAL INCOME TAXATION (with William D. Andrews) (Aspen Pub. 8th ed. 2024).

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

The Original Function of Tax Apportionment, 188 TAX NOTES FED. 1215 (Aug. 25, 2025) (with Conor Clarke), https://www.taxnotes.com/tax-notes-federal/legislation-and-lawmaking/original-function-tax-apportionment/2025/08/25/7sxk3

Inconceivable? — Understandable ERISA Disclosures, 33 ELDER L.J. 39 (2025), https://theelderlawjournal.com/wp-content/uploads/2025/06/Wiedenbeck.pdf

The Executive Compensation Threat to Retirement, 26 FLA. TAX REV. 76 (2022) (with Norman Stein), https://journals.upress.ufl.edu/ftr/article/view/2374.

Untrustworthy: ERISA's Eroded Fiduciary Law, 59 WM. & MARY L. REV. 1007 (2018), 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

The Ancient Origins of Tax Apportionment (marshals extensive historical support showing that apportionment originally functioned to mitigate the principal-agent problem presented when a central government had to depend upon largely unsupervised local officials to implement a nationwide tax and illuminates the mechanism's incongruous operation under the U.S. Constitution)

OTHER COMMENTARY

Refining Mandated Disclosure, Statement Presented to the ERISA Advisory Council, June 6, 2017, posted at https://ssrn.com/abstract=2982433 (quoted in 2017 ERISA Advisory Council reports to the Secretary of Labor, 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)

"Inconceivable? — Understandable ERISA Disclosures," presented at a scholarly conference held at the Catholic University of America Columbus School of Law, "ERISA at 50: Employee Benefits at a Crossroads" (September 2024).

"The Executive Compensation Threat to Retirement" (with Norman Stein), presented at the (virtual) 2021 Employee Benefits & Social Insurance Conference, hosted by the University of Michigan Ross School of Business (April 2021).

"Unbelievable: ERISA's Broken Promise," presented at the 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 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 (selected)

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, Promotion and Tenure Committee, 2023–2024 (member, 2005–2006, 2011–2012, 2013–2014, 2015–2016)

Chair, Curriculum Committee, 1999–2000, 2018–2019, 2021–2022 (member 2019–2021)

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

Executive Committee, Washington University Chapter, American Association of University Professors, 2011–2025.

Advisory Council on Employee Welfare and Pension Benefit Plans (ERISA Advisory Council) (member 2020–2021, chair 2022): appointed by the Secretary of Labor to three-year term as a representative of the general public, pursuant to ERISA § 512, 29 U.S.C. § 1130.

Brief of Amici Curiae Law Professors in Support of Respondents, Retirement Plans Committee of IBM v. Jander, 140 S. Ct. 592 (2020) (No. 18-1165): Advised, assisted in preparation of, and joined law professor merits brief addressing obligations of ERISA fiduciaries of ESOP holding publicly-traded employer stock.

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).

Brief of Amici Curiae Law Professors in Support of Respondents, Fifth Third Bancorp v. Dudenhoeffer, 573 U.S. 409 (2014) (No. 12-751): 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., 558 U.S. 1148 (2010) (No. 09-447): 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)

Subject matter expert on employee benefits law for study on barriers to accessing ERISA-regulated retirement and health benefits, conducted on behalf of the U.S. Department of Labor (2025–2026) (retained by Mathematica).

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 subsequently merged into Polsinelli PC): consultant, mostly on complex business tax issues.

Faculty, Bar Review of Missouri, Inc., 1984–2002: annual lectures on wills, trusts, and administrative law.

Expert witness, In re Interco, Inc. (Bankr. E.D. Mo. 1991), 1991: report and deposition concerning the partnership disguised sale rules of I.R.C. § 707(a)(2) (retained by Paul, Weiss, Rifkind, Wharton & Garrison LLP).

[September 2025]