

Mary Leto Pareja

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University of New Mexico School of Law
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Educational History:

Georgetown University Law Center, Washington, D.C.

Juris Doctor, magna cum laude, May 1996

Honors: Order of the Coif
Sewall Key Award (best record in taxation)

Activities: La Alianza del Derecho; Cast of *Pippin*; Study abroad in Florence, Italy

Smith College, Northampton, MA

Bachelor of Arts, May 1991

Major: English Literature; Minor: Theater

Academic Employment History:

University of New Mexico School of Law, Albuquerque, NM

Associate Professor Law, Fall 2017-present

Assistant Professor of Law, Fall 2014-Summer 2017

Lecturer III, Spring 2014

Adjunct Professor of Law, Fall 2005-Fall 2013 (intermittent)

Professional Employment Experience:

Holme Roberts & Owen, Denver, CO

Equity Partner, 2004

Associate, 1999-2003

Active transactional business and tax practice. Practice included designing and drafting employee benefit plans, negotiating contracts with insurance companies and third party vendors, advising clients on compliance with state and federal legal requirements affecting their businesses, advising clients on employee benefits issues arising in mergers and acquisitions, and designing executive compensation and stock bonus packages. Significant experience with health insurance issues, including HIPAA medical privacy rules. Experience with general tax, estate planning, employment, securities, business, and international law issues.

Ice Miller, Indianapolis, IN

Associate, 1996-1999

Transactional business and tax practice focused on assisting clients with the creation of retirement and health plans and compliance issues related to those plans.

Professional Recognition, Honors:

Weihofen Professorship, 2015-16

Member, Indiana Bar, 1996-present (inactive but in good standing)

Member, Colorado Bar, 1999-present (inactive but in good standing)

Narrative Description of Research, Teaching, and Service Interests:

Research:

My research is focused on examining policies that promote economic justice, including asset building, wealth preservation, and retirement and health security for low- and middle-income individuals and communities. I am especially interested in how the tax system can be used to effectively and efficiently promote economic independence, with particular emphasis on women's issues, low-income taxpayer issues, and health and retirement security issues.

Teaching:

My primary teaching interests are in health law, tax law, and business law. I am able to draw directly from my practice experience in those courses to enrich the students' understanding of the material beyond mastering the black letter law. I usually use a combination of the case method and the problem method. My goal in every course is to help students understand black letter law concepts, where they came from, why they exist, and how they apply in particular fact patterns. I also ask students to critique apparently-settled law and to explore policy arguments that support changes in the law. I believe in giving frequent feedback and in providing students with multiple opportunities to engage with the material and check their understanding and mastery. In courses that are tested on the bar exam, I expose students to bar-exam-style testing materials.

Service:

I believe in the importance of faculty governance and of developing productive working relationships with colleagues and administration. To that end, I am a willing volunteer for law school and university committees and seek to address difficult issues in a respectful and collaborative manner. I believe in being a productive member of the various communities of which I am a part. Thus, I am involved not only at the law school and university levels, but also in the American Association of Law Schools and the Institute in Madrid, Spain, where I teach Spanish law students about the United States legal system. Apart from formal service, I have a wide-open door policy with students and believe the best teaching often occurs in a one-on-one setting. I devote time to supporting students in learning classroom material, advising them on course selection and job searches, and mentoring them in general. I also am committed to dedicating time to participating in law school and bar events, which strengthen the ties between our school and the broader legal community.

Scholarly Achievements:

Articles

Inviting Everyone to the (Risk) Pool Party: Reforming the Premium Tax Credit to Boost Participation, 20 FLA. TAX REV. (2016), <http://ssrn.com/abstract=2839991>

Beyond the Affordable Care Act's Premium Tax Credit: Expanding Protection for Domestic Abuse Victims, 38 HAMLINE L. REV. 241 (2015), <http://ssrn.com/abstract=2640338>

Earned Income Tax Credit Portability: Respecting the Autonomy of American Families, 117 W. VA. L. REV. 1 (2014), <http://ssrn.com/abstract=2450258>

Other Writings

Community Engagement and Social Activism in Legal Academia, editor of newsletter, New Law Professors Section of the American Association of Law Schools, December 2017

HIPAA Privacy and Security: Issues for Employer-Sponsored Health Plans, The Colorado Lawyer, October 2004

Significant New Requirements for Group Health Plans, Indiana Constructor, Associated General Contractors of Indiana, October/November 1997 (co-author)

Portability Law Changes Health Insurance, Issues IN Business, Indiana Chamber of Commerce, September 1997 (co-author)

Presentations at Scholarly or Professional Meetings

"Update on the Affordable Care Act," 2017 New Mexico Health Law Symposium, State Bar of New Mexico, Health Law Section, Albuquerque, NM, October 5, 2017

"ACA Access to Care Update," Artesia General Hospital Board Retreat, Santa Fe, NM, March 25, 2017

"ACA Update," 2016 New Mexico Health Law Symposium, State Bar of New Mexico, Health Law Section, Albuquerque, NM, October 6, 2016

"Low-Income Taxpayer Issues," 2016 Tax Symposium, State Bar of New Mexico, Taxation Section, Albuquerque, NM, September 23, 2016

"Inviting Everyone to the (Risk) Pool Party: A Proposal to Allow Reasonable Reliance on an Exchange's Estimated Premium Tax Credit," 39th Annual Health Law Professors Conference, Boston, MA, June 3, 2016

“Inviting Everyone to the (Risk) Pool Party: A Proposal to Allow Reasonable Reliance on an Exchange’s Estimated Premium Tax Credit,” Faculty Symposium, Indiana University Maurer School of Law, Bloomington, IN, April 22, 2016

“Inviting Everyone to the (Risk) Pool Party: A Proposal to Allow Reasonable Reliance on an Exchange’s Estimated Premium Tax Credit,” 13th Annual Employee Benefits Symposium, The John Marshall Law School, Center for Tax Law & Employee Benefits, Chicago, IL, April 8, 2016

“Beyond the Affordable Care Act’s Premium Tax Credit: Expanding Protection for Domestic Abuse Victims,” ClassCrits VII Conference: Poverty, Precarity, and Work: Struggle and Solidarity in an Era of Permanent Crisis, Davis, CA, November 14-15, 2014

“Handling a Federal Income Tax Controversy,” Albuquerque Bar Association CLE presentation, Albuquerque, NM, March 1, 2011

“Health Savings Accounts under the New Medicare Act,” Western Pension & Benefits Conference Annual Meeting, Portland, OR, August 1-4, 2004

“Minimum Required Distributions Under Code § 401(a)(9),” Accountants’ Tax Seminar, Denver, CO, November 5, 2003

“HIPAA Privacy: An Employer’s To Do List,” Western Pension & Benefits Conference Annual Meeting, Monterey, CA, June 22-25, 2003

“Cafeteria Plan Update,” Western Pension & Benefits Conference, Denver Chapter, Winter Conference, Denver, CO, March 19, 2002

“The IRS’s Latest Word on COBRA,” Mid-America Human Resources Symposium, Cincinnati, OH, June 10-11, 1999

“Welfare Issues on the Horizon,” Circle City Seminar, Indianapolis, IN, March 5, 1999

“HIPAA, COBRA, Mental Health Parity Act, Newborns’ and Mothers’ Health Protection Act,” Indianapolis Ass’n of Health Underwriters, Indianapolis, IN, November 10, 1998

Other Presentations and Teaching

“Improve Your Exam Results: Tips from Faculty,” panelist, University of New Mexico School of Law Office of Student & Career Services, March 1, 2018

“Attacking Wills and Trusts for the Bar Exam,” Supplemental Bar Review presentation, University of New Mexico School of Law, Office of Student & Career Services, February 15, 2018

“ERISA Basics,” guest lecture for Professor Scott Hughes’ Employment Law Class, October 26, 2016

Teaching:

- Spring 2018: Federal Income Tax, LAW534-001, 3 credits, 12 students
Fall 2017: Business Associations I, LAW520-001, 3 credits, 61 students
Wills and Trusts, LAW557-001, 3 credits, 40 students
ABA Law Student Tax Challenge, LAW593-044, 1 credit, 2 students
Summer 2017: Overview of U.S. Law (Madrid Summer Law Institute)
Spring 2017: Sale of Goods, LAW623-002, 3 credits, 13 students
Wills and Trusts, LAW557-001, 3 credits, 36 students
Fall 2016: Federal Income Tax, LAW534-001, 3 credits, 18 students
Practicum, LAW507-004, 1 credit, 18 students
Torts, LAW510-002, 3 credits, 36 students
Independent Study, LAW594-011, 1 credit, 1 student
ABA Law Student Tax Challenge coach, four teams of two students each
Spring 2016: Health Law, LAW531-001, 3 credits, 11 students
Fall 2015: Federal Income Tax, LAW534-001, 3 credits, 24 students
Practicum, LAW507-004, 1 credit, 19 students
Torts, LAW510-002, 3 credits, 38 students
ABA Law Student Tax Challenge coach, three teams of two students each,
winner J.D. division and best written submission
Summer 2015: Overview of U.S. Law (Madrid Summer Law Institute)
Spring 2015: Health Law (with Rob Schwartz), LAW531-001, 3 credits, 23 students
Business & Tax Clinic (with Serge Martinez), LAW728-001, 6 credits, 12
students
Fall 2014: Small Business Law and Policy, LAW593-006, 3 credits, 10 students
Torts, LAW510-002, 3 credits, 38 students
Summer 2014: Overview of U.S. Law (Madrid Summer Law Institute)
Spring 2014: Business & Tax Clinic (with Jim Butler), LAW728-001, 6 credits, 10 students
Fall 2013: Business & Tax Clinic (with Jim Butler), LAW728-001, 6 credits, 10 students
Summer 2013: Overview of U.S. Law (Madrid Summer Law Institute)
Spring 2013: Business & Tax Clinic (with Jim Butler), LAW728-001, 6 credits, 11 students
Fall 2012: Business & Tax Clinic (with Jim Butler), LAW728-001, 6 credits, 11 students
Spring 2011: Business & Tax Clinic (with Nathalie Martin), LAW728-001, 6 credits, 12
students
Fall 2010: Business & Tax Clinic (with Jim Butler), LAW728-001, 6 credits, 10 students
Spring 2010: Business & Tax Clinic (with Nathalie Martin), LAW728-001, 6 credits, 8
students
Sale of Goods (with Fred Hart), LAW623-001, 2 credits, 12 students
Fall 2009: Business & Tax Clinic (with Alfred Matthewson), LAW728-001, 6 credits, 8
students
Spring 2009: Estate and Retirement Planning, LAW545-001, 3 credits, 7 students
Spring 2008: Sale of Goods, LAW623-001, 3 credits, 14 students
Fall 2006: Estate and Retirement Planning, LAW545-001, 3 credits, 14 students

Fall 2005: Employee Benefits Law, LAW593-033, 2 credits, 8 students

Service:

Law School:

Faculty Advisor, Student Health Law Association, 2015- present
Colloquium Committee, Chair, 2017-18; Chair, 2016-17, Member, 2015-16
International Programs Committee, 2017-18; 2016-17, 2015-16
Curriculum Committee, 2017-18; 2016-17
Subcommittee of the Joint Curriculum and Experiential Learnings Committees, tasked with developing a course proposal for inclusion in the mandatory first year curriculum focused on experiential learning and professional identity formation, Spring 2018
Library Committee, 2015-16
Pipeline Committee, 2014-15

University:

Committee on Governance, 2017-18
Latin American & Iberian Institute, Grants and Awards Committee, 2016-17

State:

State Bar of New Mexico, Taxation Section, UNM School of Law Faculty Liaison to Executive Board, 2017-present

National:

American Association of Law Schools, New Law Professors Section, Chair-Elect, 2017; Secretary, 2017; Treasurer, 2016
Taxpayer Advocate Service, Panel Discussion, Refundable Tax Credit Reform, Invited Participant, August 10, 2015

International:

Instituto de Estudios Jurídicos Internacionales, Universidad Rey Juan Carlos, Madrid, Spain, Board Member, June 2015-present