

**Mary Leto Pareja**

**August 1, 2022**

University of New Mexico School of Law  
1 University of New Mexico, MSC11-6070  
Albuquerque, NM 87131-0001  
(505) 277-2268  
mpareja@law.unm.edu

**Educational History:**

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**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:**

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**University of New Mexico School of Law**, Albuquerque, NM

Professor of Law, Fall 2020-present

Associate Professor of Law, Fall 2017-Summer 2020

Assistant Professor of Law, Fall 2014-Summer 2017

Lecturer III, Spring 2014

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

**Professional Employment Experience:**

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**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:**

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Pamela B. Minzner Chair in Professionalism, August 2022-July 2027

Don L. and Mabel F. Dickason Professorship, August 2020-July 2022

Weihsen Professorship, 2015-16

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

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

## **Narrative Description of Research, Teaching, and Service Interests:**

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### **Research:**

My research is focused on examining policies that promote economic justice for low- and middle-income individuals and communities, including public benefit programs and tax-based transfer payments. My work often explores pragmatic solutions for building new programs and policies or for strengthening existing ones. I am especially interested in the promotion of 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 estates and trusts. 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 to 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 being a productive member of the various communities of which I am a part. Thus, I have been involved not only at the law school and university levels, but also serve in section leadership of the New Mexico Bar Association, serve in section leadership roles at the American Association of Law Schools, and serve as an Executive Board member of the Instituto Universitario de Estudios Jurídicos Internacionales 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, preparing them for the bar exam, and mentoring them in general. I also am dedicated to participating in law school and bar events, which strengthen the ties between our school and the broader legal community.

## **Scholarly Achievements:**

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### **Articles**

*California v. Texas: The Role of Congressional Procedure in Severability Doctrine*, 45 Seton Hall Leg. J. 70 (2021), <https://ssrn.com/abstract=3770901>

- Reviewed in Hayes Holderness, *Weekly SSRN Tax Article Review and Roundup*, TaxProf Blog (Jan. 29, 2021)

*Humanizing Work Requirements for Safety Net Programs*, 39 PACE L. REV. 101 (2019), <http://ssrn.com/abstract=3450827>

*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 / Media Engagement**

*Summary of New Mexico Abortion Laws*, prepared for use by the National Association of Criminal Defense Lawyer's Criminalization of Pregnancy and Reproductive Health Task Force, July 2022

*2019 Newsletter*, editor of newsletter, Law, Medicine, and Health Care Section of the American Association of Law Schools, December 2019

"Spotlight on Sections: Section on New Law Professors," interviewed for article by Barbra Elenbaas, AALSNews, Spring 2018

*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)

## **Works in Progress**

Article: *“Masking” Vulnerability: Including PPE as a Covered Service in Health Insurance* (in preparation)

## **Presentations at Scholarly or Professional Meetings**

“COVID-Pandemic Tax Relief for Lower Income Individuals,” Panelist, Albuquerque Bar Association CLE, October 20, 2021

“New Voices in Law, Medicine, and Health Care,” Moderator, American Association of Law Schools Annual Meeting, January 8, 2021

“Health Care Coverage Reform in the Shadow of COVID-19,” Moderator, American Association of Law Schools Annual Meeting, January 7, 2021

“So You’re a New Law Prof. Now What? – What We Wish We Had Known,” Moderator, American Association of Law Schools Annual Meeting, January 3, 2020

“What is AALS and Why Does It Matter for My Career? And How Do I Get the Most Out of the Annual Meeting?” Invited Panelist, American Association of Law Schools Annual Meeting, January 2, 2020

“Work Requirements for Medicaid and Other Safety Net Programs: Giving Real Credit for Community Engagement,” part of panel on State and Local Taxes and Tax Transfer Programs, Junior Tax Scholars Workshop, Boulder, CO, June 15, 2019

“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,” 13<sup>th</sup> 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**

“Attacking Wills and Trusts for the Bar Exam,” Supplemental Bar Review presentation, University of New Mexico School of Law, Office of Student & Career Services, January 27, 2022

“Attacking Wills and Trusts for the Bar Exam,” Supplemental Bar Review presentation, University of New Mexico School of Law, Office of Student & Career Services, July 19, 2021

“Attacking Wills and Trusts for the Bar Exam,” Supplemental Bar Review presentation, University of New Mexico School of Law, Office of Student & Career Services, July 9, 2020

“Attacking Wills and Trusts for the Bar Exam,” Supplemental Bar Review presentation, University of New Mexico School of Law, Office of Student & Career Services, July 16, 2019

“Tax Careers,” panel presentation for law students sponsored by the Section on Taxation of the New Mexico State Bar, March 20, 2019

“Estate Planning Basics for Lower-Income Clients,” guest lectures for Professor Suzuki’s Community Lawyering Clinic class, February 18 and March 25, 2019

“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:**

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- Spring 2022: Wills and Trusts, LAW557-001, 3 credits, 10 students  
Estate and Retirement Planning, LAW593-017, 3 credits, 12 students
- Fall 2021: Federal Income Tax, LAW534-001, 3 credits, 10 students  
Healthcare Providers and the Law, LAW593-022, 3 credits, 7 students  
ABA Law Student Tax Challenge, LAW593-044, 1 credit, 2 students  
Health Law Moot Court, LAW535-001, 1 credit, 2 students (facilitated team)
- Spring 2021: Wills and Trusts, LAW557-001, 3 credits, 30 students  
Estate and Retirement Planning, LAW593-017, 3 credits, 11 students  
Individual Study, LAW594-011, 3 credits, 1 student
- Fall 2020: Federal Income Tax, LAW534-001, 3 credits, 20 students  
U.S. Healthcare System, LAW593-038, 3 credits, 11 students  
ABA Law Student Tax Challenge, LAW593-044, 1 credit, 2 students
- Summer 2020: Introduction to Taxation, LAW593-006, 1 credit, 16 students
- Spring 2020: Estate and Retirement Planning, LAW593-017, 3 credits, 12 students  
Wills and Trusts, LAW557-001, 3 credits, 37 students  
State and Local Tax (with Jim Butler), LAW593-037, 3 credits, 7 students
- Fall 2019: Federal Income Tax, LAW534-001, 3 credits, 11 students  
Healthcare Providers and the Law, LAW593-022, 3 credits, 6 students  
ABA Law Student Tax Challenge, LAW593-044, 1 credit, 4 students
- Summer 2019: Overview of U.S. Law (Madrid Summer Law Institute)
- Spring 2019: Estate and Retirement Planning, LAW593-017, 3 credits, 12 students  
U.S. Healthcare System, LAW593-038, 3 credits, 12 students  
Independent Study, LAW594-011, 1 credit, 1 student
- Fall 2018: Federal Income Tax, LAW534-001, 3 credits, 12 students  
Wills and Trusts, LAW557-001, 3 credits, 48 students  
ABA Law Student Tax Challenge, LAW593-044, 1 credit, 8 students  
Independent Study, LAW594-011, 1 credit, 1 student
- 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:**

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**Law School:**

Faculty Advisor, Student Estate Planning Association, Fall 2020-present  
Faculty Advisor, Student Health Law Association, 2015- present  
Ad Hoc Faculty COVID Task Force, Chair, Summer 2020  
Colloquium Committee, Chair, 2017-18; Chair, 2016-17, Member, 2015-16  
Curriculum Committee, 2021-2022; 2020-2021; 2019-2020; 2018-2019; 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  
Faculty Appointments Committee, 2018-2019  
Faculty Retention, Promotion, and Tenure Committee, Chair, 2021-2022  
Honors and Awards Committee, Chair, 2019-2020  
International Programs Committee, 2017-18; 2016-17, 2015-16  
Library Committee, 2015-16  
Pipeline Committee, 2014-15  
Strategic Planning Committee, 2020-2021

**University:**

Committee on Governance, 2019-2020; 2018-2019; 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, 2019; Chair-Elect, 2018; Secretary, 2017  
American Association of Law Schools, Section on Law, Medicine and Health Care, Chair, 2021; Chair-Elect, 2020; Secretary, 2019  
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