



# Tax Policy, the 2024 Election, and a Look Ahead to 2025

## Speaker Biographies

### Tax Policy and the 2024 Election

**Kimberly Clausing** is the Eric M. Zolt Chair of Tax Law and Policy at UCLA. During the first part of the Biden Administration, Clausing was the Deputy Assistant Secretary for Tax Analysis in the US Department of the Treasury, serving as the lead economist in the Office of Tax Policy. Clausing has published numerous articles on taxation, and she is the author of *Open: The Progressive Case for Free Trade, Immigration, and Global Capital* (Harvard University Press, 2019). Professor Clausing is a nonresident senior fellow at the Peterson Institute for International Economics, a member of the Council on Foreign Relations, and a research associate at the National Bureau of Economic Research. She has testified before Congress on numerous occasions. She received her Ph.D. in economics from Harvard University in 1996.

**Dayanand (Day) Manoli** is an associate professor in the McCourt School of Public Policy at Georgetown University. Professor Manoli's research focuses on empirical analyses to document and improve the impacts of government policies. His research interests include social security and retirement policy, income tax policy and education policy. In current and previous research projects, Professor Manoli has worked closely with private companies and government agencies to analyze data, test economic models and implement large-scale field experiments. In work with the IRS and US Treasury Department, Professor Manoli has studied the Earned Income Tax Credit, focusing particularly on benefit access and take-up, EITC correspondence audits, and impacts of tax refunds on taxpayers' behaviors.

**Kyle Pomerleau** is a senior fellow at the American Enterprise Institute (AEI), where he studies federal tax policy. Before joining AEI, Mr. Pomerleau was chief economist and vice president of economic analysis at the Tax Foundation, where he led the macroeconomic and tax modeling team and wrote on various tax policy topics, including corporate taxation, international tax policy, carbon taxation, and tax reform. The author of many studies, Mr. Pomerleau has been published in trade publications and policy journals including *Tax Notes* and the *National Tax Journal*. He is frequently quoted in major media outlets such as *The New York Times*, *The Wall Street Journal*, and *The Washington Post*. He has also testified before Congress and state legislators. Mr. Pomerleau has an MPP in economic and social policy from Georgetown University's McCourt School of Public Policy and a BA in history and political science from the University of Southern Maine.

**Joseph Rosenberg** is a Senior Fellow at the Urban Institute. As part of the Urban-Brookings Tax Policy Center, he conducts research and writes about federal tax and budget issues. He has more than 15 years of experience estimating the budgetary, distributional, and economic effects of tax policies; building microsimulation models; and evaluating behavioral responses to taxation. He served as Deputy Director of Tax Analysis at the Congressional Budget Office from 2019 to 2024. He received a B.A. from Colorado College and was a Ph.D. candidate in economics at the University of California, Berkeley.

## How Might the Election Affect Tax Policy in 2025?

**Sage Eastman** is a Republican partner at Mehlman Consulting, one of the leading bi-partisan lobbying firms in Washington, DC. Sage has worked for three decades as a senior Republican strategist. Starting out in campaigns and multiple stints in state and federal government jobs, he last served as the senior counselor to the Ways and Means Committee, which has sole jurisdiction in the House over tax matters. Sage remains a close and trusted advisor to House Republican leadership and senior Committee staff on both the House and Senate side. While at Ways and Means, Eastman shepherded the early stages of tax reform and has helped clients from Fortune 500 companies to startups to trade associations to non-profits navigate federal tax battles for the past decade.

**Tracy Gordon** is co-director and the acting Robert C. Pozen director of the Urban-Brookings Tax Policy Center, where she researches and writes about fiscal challenges facing state and local governments, including budget trade-offs, intergovernmental relations, and long-term sustainability. Before joining Urban, Gordon was a senior economist with the White House Council of Economic Advisers. She was also a fellow at the Brookings Institution, assistant professor at the University of Maryland School of Public Policy, and fellow at the Public Policy Institute of California. Gordon was a member of the District of Columbia Infrastructure Task Force and the District of Columbia Tax Revision Commission. She serves on the board of trustees for the American Tax Policy Institute and the California Budget and Policy Center. Gordon has written extensively on state and local government finances, including taxes, budgeting, intergovernmental relations, municipal debt, and pensions. She has appeared in the *New York Times*, *Wall Street Journal*, and *Washington Post* and on C-SPAN, Fox Business News, and NPR. Gordon holds a PhD in public policy with a concurrent MA in economics from the University of California, Berkeley.

**Arshi Siddiqui** is a legislative and regulatory strategist, regularly sought out for her ability to integrate public policy and politics into effective federal strategies. With over 25 years of experience, she excels at resolving complex public policy challenges, helping clients anticipate legislative trends, and bridging gaps between stakeholders to advance shared goals. As a seasoned Akin partner, Arshi advises a diverse clientele on issues such as tax, technology, telecommunications, health care and international trade, representing trade associations, emerging technology firms and Fortune 500 companies. Before joining Akin in 2010, Arshi served as senior advisor and counsel to House Speaker Nancy Pelosi (D-CA), where she played a key role in advancing major pieces of legislation, including the bipartisan economic stimulus bill, the Affordable Care Act (ACA) and former President Obama's economic recovery package. Her work focused on tax, international trade, innovation and health care, also necessitating the development of effective messaging and stakeholder campaigns. Earlier in her career, Arshi worked at a leading D.C. law firm and served as Ways and Means counsel and policy advisor to various members of Congress, contributing to numerous federal campaigns and initiatives.