



## Low-Income Families, High-Income Taxpayers, and a Looming Fiscal Crisis: A Tribute to Len Burman

### Speaker Biographies

**Jacob Bastian** is a nonresident senior fellow at Brookings and assistant professor of economics at Rutgers University, New Brunswick, New Jersey. Prior to joining Rutgers, he completed a two-year postdoc at the University of Chicago's Harris School of Public Policy and a Ph.D. in Economics at the University of Michigan. Bastian's research focuses on how public policy can reduce poverty, increase economic opportunity, and affect social attitudes, while also identifying unintended consequences. Much of his research examines how the Earned Income Tax Credit and Child Tax Credit affects the wellbeing of lower-income families. Bastian served as a senior economist in the Council of Economic Advisers in the White House from 2023 to 2024, where he focused on child poverty, childcare, and increasing the supply of affordable housing.

**Lily Batchelder** is the Robert C. Kopple Family Professor of Law at NYU School of Law. She is co-founder and co-faculty director of the Tax Law Center at NYU Law. She is also an affiliated professor at the NYU Wagner School of Public Service. From 2021 to 2024, Batchelder served as Assistant Secretary of Tax Policy for the U.S. Department of the Treasury. She also led the Biden-Harris Treasury transition team's work on tax policy and the IRS. From 2014 to 2015, Batchelder served as Deputy Director of the White House National Economic Council and Deputy Assistant to the President under President Obama. From 2010 to 2014, she served as Majority Chief Tax Counsel for the U.S. Senate Committee on Finance. Batchelder's scholarship spans a wide array of topics in taxation and social policy, including approaches to taxing high-income and high-net-worth individuals, the design of tax expenditures, business tax reform, inheritance taxation, optimal tax theory, and the effects of fiscal policy on income and wealth disparities, and intergenerational mobility. Batchelder received an AB with honors and distinction from Stanford University, an MPP from the Harvard Kennedy School, and a JD from Yale Law School.

**Len Burman** is a retired Institute Fellow at the Urban Institute and Paul Volcker Professor Emeritus at the Maxwell School of Syracuse University. He co-founded the Tax Policy Center, a joint project of the Urban Institute and the Brookings Institution, in 2002. He was Deputy Assistant Secretary for Tax Analysis at the Treasury from 1998 to 2000 and Senior Analyst at the Congressional Budget Office from 1988 to 1997. He is past-president of the National Tax Association (NTA) and 2016 recipient of the NTA's Davie-Davis Award for Public Service. Burman is a fellow of the National Academy of Public Administration. He is the coauthor with Joel Slemrod of *Taxes in America: What Everyone Needs to Know* (2nd edition) and author of *The Labyrinth of Capital Gains Tax Policy: A Guide for the Perplexed*, and co-editor of several books. He has often testified before Congress and has written for scholarly journals as well as media outlets such as the Washington Post, New York Times, and the Wall Street Journal. He holds a Ph.D. from the University of Minnesota and a B.A. from Wesleyan University.



**William Gale** is the Arjay and Frances Miller Chair in Federal Economic Policy in the Economic Studies Program at the Brookings Institution. His research focuses on tax policy, fiscal policy, pensions and saving behavior. He is the former co-director of the Tax Policy Center, a joint venture of the Brookings Institution and the Urban Institute. He is also director of the Retirement Security Project. From 2006 to 2009, he served as vice president of Brookings and director of the Economic Studies Program. Prior to joining Brookings in 1992, he was an assistant professor in the Department of Economics at the University of California, Los Angeles, and a senior economist for the Council of Economic Advisers under President George H.W. Bush. He is the co-editor of several books, including *Automatic: Changing the Way America Saves* (Brookings 2009); *Aging Gracefully: Ideas to Improve Retirement Security in America* (Century Foundation, 2006); *The Evolving Pension System: Trends, Effects, and Proposals for Reform* (Brookings, 2005); *Private Pensions and Public Policy* (Brookings, 2004); *Rethinking Estate and Gift Taxation* (Brookings, 2001), and *Economic Effects of Fundamental Tax Reform* (Brookings, 1996). His research has been published in several scholarly journals, including the *American Economic Review*, *Journal of Political Economy*, and *Quarterly Journal of Economics*. In 2007, a paper he co-authored was awarded the TIAA-CREF Paul A. Samuelson Award Certificate of Excellence. He has also written extensively in policy-related publications and newspapers, including op-eds in CNN, the *Financial Times*, *Los Angeles Times*, *New York Times*, *Wall Street Journal*, and *Washington Post*. Gale serves on the editorial board of several academic journals, and has served on advisory boards for the Government Accountability Office, the Internal Revenue Service, and the Joint Committee on Taxation, and on the Board of the Center on Federal Financial Institutions. Gale attended Duke University and the London School of Economics and received his Ph.D. from Stanford University in 1987.

**Marc Goldwein** is the Senior Vice President and Senior Policy Director for the Committee for a Responsible Federal Budget, where he guides and conducts research on a wide array of topics related to fiscal policy and the federal budget. He is frequently quoted in a number of major media outlets and works regularly with Members of Congress and their staffs on budget-related issues. Previously, Marc served as Associate Director of the National Commission on Fiscal Responsibility and Reform (The Fiscal Commission) and senior budget analyst on the Joint Select Committee on Deficit Reduction (The Super Committee). He also conducted research for the Government Accountability Office, the World Bank, the Historian's Office at the Social Security Administration, and the Institute of Governmental Studies at UC Berkeley. In addition to his work at the Committee, Marc serves on Martha's Tables' Business Advisory Council and teaches economics at the University of California DC. He holds a BA and MA from Johns Hopkins University.

**Tracy Gordon** is vice president for tax policy and codirector and 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.

**Jane Gravelle** is a Senior Specialist in Economic Policy in the Government and Finance Division at CRS. She specializes in taxation, particularly the effects of tax policies on economic growth and resource allocation. Her recent papers have addressed investment subsidies, dynamic scoring, estate and gift taxes, family tax issues, corporate taxation, and international tax issues. She is the editor of the Tax Expenditure Compendium, published every two years by the Senate Budget Committee. She has served at the Labor Department and the Treasury Department's Office of Tax Analysis and has taught at Boston University. She has published numerous papers in academic journals and is the author of a book, *The Economic Effects of Taxing Capital Income* (MIT Press, 1994), and the co-editor of *The Encyclopedia of Taxation and Tax Policy* (Urban Institute Press, 1999). She is former president of the National Tax Association and winner of their public service award. She holds a BA and an MA in Political Science from the University of Georgia and a PhD in Economics from George Washington University.

**Janet Holtzblatt** is a senior fellow at the Urban-Brookings Tax Policy Center. Over a three-decade career in the federal government, she worked on a broad range of tax policy and administration issues. Her recent research has focused on marriage penalties, wealth taxes, racial disparities in the individual income tax system, take-up of tax credits, and performance measures for evaluating the Internal Revenue Service, including the impact of the IRS's budget on tax collections. Holtzblatt has served on the board of directors for the National Tax Association. In 2017, she received the Referee of the Year Award from the National Tax Journal. She was the recipient of the 2020 Davie-Davis Public Service Award, which is bestowed annually by the National Tax Association. She has appeared in the *New York Times*, *Wall Street Journal*, *Washington Post*, *The Hill*, and *Politico* and on NBC, Bloomberg, NPR, and CSPAN. Before joining Urban, Holtzblatt was the unit chief for tax policy studies in the Tax Analysis Division of the Congressional Budget Office. Before that, she was deputy director of the Individual Taxation Division in the US Treasury Office of Tax Analysis and a senior analyst on the Senate Budget Committee. She earned her bachelor's degree in economics and history from the University of Illinois and a doctoral degree in economics from the University of Wisconsin.

**Elaine Maag** is a senior fellow in the Urban-Brookings Tax Policy Center at the Urban Institute and a codirector of Innovations in Cash Assistance for Children. She is an expert on the taxation of low- and middle-income families. Her work examines the interactions between tax and transfer programs, the impact of cash supports, how well taxes support families, and the administration of tax and transfer programs. Maag has testified before state and federal congressional committees and advised congressional staff members and administration officials on the taxation of families with children and on higher education and work incentives in the tax code. Maag codirected the creation of the Net Income



Change Calculator, a tool that allows users to understand the trade-offs between tax and transfer benefits and changes in earnings or marital status. Before joining Urban, Maag worked at the Internal Revenue Service and at the Government Accountability Office as a presidential management fellow. She was the inaugural senior tax policy adviser in the Equity Hub of the US Treasury Department. Maag holds an MS in public policy analysis from the University of Rochester. Maag serves on the editorial board of the National Tax Journal and is a member of the Code for America Tax Benefits Advisory Committee, the National Academy for Social Insurance, and Humanity Forward's bipartisan Advisory Board.

**Robert McClelland** is a senior fellow in the Urban-Brookings Tax Policy Center. Previously, he worked in the tax analysis division of the Congressional Budget Office (CBO), where he examined the impact of federal tax policy on charitable giving and bequests, the realization of capital gains, labor supply, and small businesses. He worked for the CBO from 1999 to 2005 and from 2011 to 2016, and in between, he directed the division of price and index number research at the Bureau of Labor Statistics. McClelland has published articles in journals such as the American Economic Review, Journal of Applied Econometrics, Journal of Public Economics, National Tax Journal, and Review of Income and Statistics. He and John Greenlees wrote an article in the Monthly Labor Review that addressed some of the misconceptions surrounding the Consumer Price Index, and in 2015, he, Tim Dowd, and Athipat Muthitachoen won the Richard Musgrave Prize for the outstanding article in the National Tax Journal. McClelland is a member of the Conference on Research in Income and Wealth. He has taught econometrics at Johns Hopkins University, where he won an Excellence in Teaching award in 2006. McClelland received a BA in economics and environmental studies from the University of California, Santa Cruz, and a PhD in economics from the University of California, Davis.

**Josh McCabe** is the Director of Social Policy at the Niskanen Center, where he focuses on work and family policy, with an emphasis on social insurance, income support, and tax credits. Previously, McCabe was an assistant professor of sociology and assistant dean for social sciences at Endicott College. McCabe holds a doctorate in sociology from the State University of New York at Albany, a master's degree in regional economic and social development from the University of Massachusetts Lowell, and a bachelor's degree in political science from Emmanuel College.

**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.



**Jessica Riedl** is a budget and tax fellow at the Brookings Institution, in the Tax Policy Center. Earlier, Riedl spent six years as chief economist to Senator Rob Portman (R-OH) and as staff director of the U.S. Senate Finance Subcommittee on Fiscal Responsibility and Economic Growth. She has also served as a leading budget and tax research fellow at the Manhattan Institute (2017-2025) as well as the Heritage Foundation (2001-2011). Riedl's campaign experience includes serving as the director of budget and spending policy for Marco Rubio's 2016 presidential campaign, and as the lead architect of the 10-year deficit-reduction plan for Mitt Romney's 2012 presidential campaign.

**Speaker Paul Ryan** was the 54th Speaker of the U.S. House of Representatives. In office from October 2015 to January 2019, he was the youngest speaker in nearly 150 years. Prior to becoming Speaker of the House, Paul served as the Chairman of the House Ways and Means Committee. He also served as Chairman of the House Budget Committee from 2011-2015. In 2012, he was selected to serve as Governor Mitt Romney's Vice-Presidential nominee. Paul was first elected to Congress at age 28 and represented Wisconsin's First District for two decades. In 2019, he launched the American Idea Foundation, a non-profit organization that works with local organizations and academics to advance evidence-based public policies to alleviate poverty. In 2021, Paul was named as a Partner at Solamere Capital. In 2022, he was named Vice Chairman of Teneo, a global CEO advisory firm. Paul is a member of the Board of Directors of the Fox Corporation, of SHINE Medical Technologies LLC, and of Xactus. He also serves on the Advisory Board of Robert Bosch GmbH. Paul serves as a Professor of the Practice at the University of Notre Dame and is a distinguished visiting fellow in the practice of public policy at the American Enterprise Institute. He is on the Board of Trustees of the Ronald Reagan Presidential Foundation and Institute and on the Board of Directors for the Center for Strategic and International Studies. Paul and his wife Janna have three children: Liza, Charlie, and Sam. He holds a degree in economics and political science from Miami University in Ohio and was also awarded an honorary doctorate by the University.

**Isabel V. Sawhill** is a senior fellow emeritus in Economic Studies at the Brookings Institution. She served as vice president and director of the Economic Studies program from 2003 to 2006, and as codirector of the Center on Children and Families from 2007 to 2015. Prior to joining Brookings, Dr. Sawhill was a senior fellow at The Urban Institute. She also served as an associate director at the Office of Management and Budget from 1993 to 1995, where her responsibilities included all of the human resource programs of the federal government, accounting for one third of the federal budget.

**Louise Sheiner** is the Robert S. Kerr Senior Fellow in Economic Studies and policy director for the Hutchins Center on Fiscal and Monetary Policy. She previously served as a senior economist in the Fiscal Analysis Section for the Research and Statistics Division with the Board of Governors of the Federal Reserve System. In her time at the Fed, she was also appointed deputy assistant secretary for economic policy at the U.S. Department of the Treasury (1996) and served as senior staff economist for the Council of Economic Advisers (1995-96). Before joining the Fed, Sheiner was an economist at the Joint Committee on Taxation. Sheiner pursues research on federal and state and local fiscal policy, productivity



measurement, demographic change, health policy, and other fiscal and macroeconomic issues. She received her Ph.D. in economics, as well as an undergraduate degree in biology, from Harvard University.

**U.S. Senator Ron Wyden** is the senior senator from Oregon and ranking member of the Senate Finance Committee and has been a persistent fighter for a fair and equitable tax code throughout his time in the Senate. His priorities on tax policy are guided by the simple idea that all Americans should be treated equally, and tax reforms should help everyone get ahead. Senator Wyden has led successful efforts to expand tax credits for families and children, promote affordable housing and crack down on tax evasion and avoidance by the top. He authored much of the Inflation Reduction Act, including the largest climate package and energy tax reform in U.S. history. Having long argued that Congress must address the special tax rules that allow the ultra-wealthy to pay what they want, when they want, Senator Wyden introduced legislation in 2023 called the Billionaires Income Tax. His bill would require the ultra-wealthy to pay tax annually on the income they enjoy, just like working people whose taxes come directly out of every paycheck. Wyden began college at the University of California-Santa Barbara where he won a basketball scholarship and played in Division I competition for two seasons. He transferred to Stanford University, where he completed his bachelor's degree with distinction. He earned his law degree from the University of Oregon School of Law in 1974, after which he taught gerontology and co-founded the Oregon chapter of the Gray Panthers, an advocacy group for the elderly.