



TAX POLICY CENTER
URBAN INSTITUTE & BROOKINGS INSTITUTION

Trust, Tax Policy, and the Future of the Nonprofit Sector

Speaker Biographies

Opening Remarks

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.

Trust, Tax Policy, and the Future of Civil Society

Greg Berman is an editor at Vital City and the distinguished fellow of practice at the Harry Frank Guggenheim Foundation. He is the author of six books, including *The Nonprofit Crisis: Leadership Through the Culture Wars* and *Gradual: The Case for Incremental Change in a Radical Age*, which was named one of the best books of 2023 by The Economist. He previously served as the chief executive of the Center for Justice Innovation, one of the largest criminal justice nonprofits in the country. Under his leadership, the Center received several national prizes, including the Peter F. Drucker Award for Nonprofit Innovation.

Michael E. Hartmann is a co-editor of *The Giving Review* and a senior fellow of the Capital Research Center. For almost 20 years, Hartmann served in various roles on the program staff of The Lynde and Harry Bradley Foundation in Milwaukee, including as its director of research. Before joining Bradley, he was director of research at the Wisconsin Policy Research Institute. He is a past visiting fellow of the Philanthropy Roundtable and has been a consultant to other foundations and education-reform organizations, as well.

Scott Hodge has been a sought-after voice on tax policy for more than three decades, routinely appearing on business channels such as Fox Business, CNBC, and Bloomberg, and testifying before Congress on numerous occasions. His essays have appeared in national publications such as the Washington Post, Wall Street Journal, USA Today, CNN, and News Week. Hodge served as president and CEO of the Tax Foundation for 24 years, leading the organization in producing research and analysis that informed taxpayers and policymakers on principled tax policies that grow the economy and improve living standards. Hodge is currently a tax and fiscal policy fellow with the philanthropy Arnold Ventures where his work



focuses on the tax-exempt economy and closing the loopholes in the tax code. Hodge is also the author of the best-selling book “Taxocracy: What You Don’t Know About Taxes and How They Rule Your Daily Life.” (Post Hill Press, 2024).

Benjamin Soskis is a senior research associate in the Center on Nonprofits and Philanthropy at the Urban Institute. His work explores the ways historical inquiry can inform contemporary philanthropic practice. He is especially interested in the relationship between philanthropy and democratic norms and institutions. A historian and journalist, Soskis is the coeditor of *HistPhil*, a web publication devoted to the history of civil society and the nonprofit and philanthropic sectors. Previously, he was a fellow at the Center for Nonprofit Management, Philanthropy, and Policy at George Mason University. A frequent contributor to the *Chronicle of Philanthropy*, his writing on philanthropy has also appeared in the *Washington Post*, the *Atlantic*, the *Guardian*, *Inside Philanthropy*, the *Stanford Social Innovation Review*, and *Boston Review*. He is coauthor of *The Battle Hymn of the Republic: A Biography of the Song that Marches On* (Oxford University Press, 2013); author of “A History of Associational Life and the Nonprofit Sector in the United States” in the third edition of *The Nonprofit Sector: A Research Handbook* (Stanford University Press, 2020); and coeditor of *Giving in Time: Temporal Consideration in Philanthropy* (Rowman & Littlefield/Urban Institute Press, 2023). Soskis has taught at the George Washington University and the University of California, Washington Center. He received his PhD in American history from Columbia University.

Dean Zerbe is alliant’s National Managing Director based in the firm’s Washington D.C. office. Prior to joining alliant, Mr. Zerbe was Senior Counsel and Tax Counsel to the U.S. Senate Committee on Finance. He worked closely with then-Chairman and current Ranking Member of the Finance Committee, Senator Charles Grassley (R-IA), on tax legislation. During his tenure on the Finance Committee, Mr. Zerbe was intimately involved with nearly every major piece of tax legislation that was signed into law – including the 2001 and 2003 tax reconciliation bills, the JOBS bill in 2004 (corporate tax reform), and the Pension Protection Act. Mr. Zerbe is a frequent speaker and author on the outlook for short-term and long-term changes in tax policy, as well as ways accounting firms can help their clients lower their tax bill. He holds an LL.M. in Taxation from NYU and a J.D. from George Mason University.

Reforming Tax Rules for Nonprofits and Charities

Dr. Stephanie Karol is an economist in the Office of Tax Analysis at the U.S. Department of the Treasury. Her research focuses on the ability of the tax system to shape the behavior of tax-exempt organizations, a category which includes both charities and other nonprofits. She holds a Ph.D. in Public Policy and Economics from the University of Michigan, as well as an M.A. in Economics from Duke University and a B.A. in Economics and International and Global Studies from Brandeis University.

Elena Patel is Co-Director of the Urban-Brookings Tax Policy Center, the Pozen Director’s Chair, and a Senior Fellow in Economic Studies at the Brookings Institution. She also serves as a Fiscal Policy Impact Scholar at the University of Utah’s Marriner S. Eccles Institute and as an editor at the National Tax Journal. Previously, she was the Sorenson Assistant Professor at the University of Utah’s David Eccles School of Business and held several federal government positions, including serving as a Senior Public Finance Economist at the White House Council of Economic Advisers and as an economist at the U.S. Treasury. She holds a Ph.D. in Economics from the University of Michigan.

Elinor Ramey advises public charities, private foundations, and other tax-exempt organizations on tax and governance matters. She also works closely with high-net-worth individuals on developing and



implementing the most efficient and effective ways to advance their philanthropic objectives. A former attorney and policy advisor for the U.S. Treasury Department, Ramey's practice focuses on structuring organizations to receive and maintain exempt status, addressing issues such as unrelated business income tax, excess benefit transactions, and the various excise taxes that impact exempt organizations. She advises on matters related to tax planning, tax controversy, and voluntary disclosures; compliance with state charity laws and regulations; and the tax issues involved in political campaign activity. She also has significant experience counseling on corporate governance and fiduciary duties of exempt organizations. While at the Treasury Department, Ramey advised the Assistant Secretary for Tax Policy on all legal and policy matters involving tax-exempt organizations and charitable contributions. She was instrumental in the development of tax guidance affecting charities, in particular implementation of the Tax Cuts and Jobs Act, and regulations on the unrelated business income tax, executive compensation, and the net investment income tax on colleges and universities. Ramey also worked on guidance projects relating to program related investments, mission related investing, private foundations, donor advised funds, conservation easements, substantiation of charitable contributions, and supporting organizations. Ramey has extensive experience working on the development of guidance with the Treasury Department and the IRS, and with legislative bodies, including the U.S. House Committee on Ways & Means, Senate Finance Committee, and the Joint Committee on Taxation. She is a frequent speaker at conferences focused on exempt organizations.

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.

Adam Tucker is a PhD candidate in economics at the University of Maryland, College Park, specializing in public economics and economic history. His research examines taxation, charitable giving, and the development of fiscal institutions. His work in public economics focuses on the estate and gift tax and how tax policy shapes charitable giving by wealthy households, with particular interest in charitable vehicles such as private foundations and donor-advised funds. His research in economic history studies the long-run development of American fiscal institutions, including how slavery and the distribution of wealth shaped subsequent economic and political institutions. Across these projects, his research explores how tax systems and fiscal institutions both respond to and reinforce the distribution of wealth over time.