

Biographies

The Outlook For A New World Order: A World with Greater Tax Harmonization

Thursday 18 August 2022, 8.30am – 10.00am AEST (Australian Eastern Standard Time)



Thomas A. Barthold is the chief of staff of the Joint Committee on Taxation. Mr. Barthold joined the Joint Committee staff as a staff economist in 1987. He subsequently has served as senior economist, deputy chief of staff, and acting chief of staff (2005-2007). He was named chief of staff in May 2009. Over the past three decades he has worked on a wide variety of issues for the committee, including capital gains taxation, savings incentives, environmental and energy taxes, estate and gift taxation, the taxation of multinational enterprises, the low-income housing tax credit, tax-exempt bonds, and tax-exempt organizations. Prior to his arrival in Washington he was a member of the economics faculty of Dartmouth College, Hanover, New Hampshire. His publications include studies of capital gain realizations, charitable bequests, and measuring the distribution of the tax burden. Mr. Barthold is a graduate of Northwestern University and received his doctorate in economics from Harvard University. For his work at the Joint Committee on Taxation the Tax Foundation has awarded Mr. Barthold its "Distinguished Service Award," the Tax Council Policy Institute has awarded Mr. Barthold its "Pillar of Excellence," and the National Tax Association has awarded Mr. Barthold its "Bruce Davie - Albert Davis Public Service Award."




Viva Hammer holds concurrent research positions at Brandeis University in Massachusetts and Australian National University in Canberra. Viva was Legislation Counsel at the Joint Committee on Taxation of the US Congress during the 2017 *Tax Cuts and Jobs Act*, where she focused on the international provisions. While at the Joint Committee she also designed Senator Wyden's *Modernization of Derivatives Tax Act (MODA)* and Senator Cardin's *Progressive Consumption Tax*. Viva has also served in the Office of Tax Policy at the US Treasury Department where she developed regulatory frameworks for swaps and other complex financial arrangements. In addition to her government service, Viva has been partner at a major DC law firm and one of the Big Four accounting firms. Viva has written two books and hundreds of articles in the academic and popular presses, and encourages other women to do the same, in her groundbreaking programme for immigrant women "The Tongue Set Free." Viva can be found at vivahammertax.com and vhammer@brandeis.edu



Michelle Hanlon is the Howard W. Johnson Professor and a Professor of Accounting at the MIT Sloan School of Management. Hanlon teaches a course on taxes and business strategy and she also often teaches an introductory financial accounting course. Her research focuses primarily on the intersection of taxation and financial accounting. Hanlon's recent work examines the capital market and reputational effects of corporate tax avoidance, the economic consequences of U.S. international tax policies for multinational corporations, the effect of individual level taxes on corporate payout policy, and the extent of individual-level offshore tax evasion. She is an editor at one of the leading accounting research journals. She has won several awards for her research and is the winner of the 2013 Jamieson Prize for Excellence in Teaching at Sloan. She has co-authored two textbooks: *Financial Accounting* (Cambridge Business Publishers) and *Taxes and Business Strategy* (Pearson Education, Inc.). Hanlon has testified in front of the U.S.



	<p>Senate Committee on Finance and the U.S. House of Representatives Committee on Ways and Means regarding U.S. tax policy. She recently worked as an Academic Fellow for the U.S. House Ways and Means (majority) tax staff. Professor Hanlon holds a BBA from Eastern Illinois University, an MAcc in taxation from the University of Missouri-St. Louis, and a PhD in accounting from the University of Washington.</p>
	<p>James (Jim) Hines teaches at the University of Michigan, where he is Richard A. Musgrave Collegiate Professor of Economics in the department of economics, L. Hart Wright Collegiate Professor of Law in the law school, codirector of the law & economics program at the law school, and research director of the business school's Office of Tax Policy Research. His research concerns various aspects of taxation. He holds a B.A. and M.A. from Yale University and a Ph.D. from Harvard, all in economics. He taught at Princeton and Harvard prior to Michigan, and has held visiting appointments at Columbia University, the London School of Economics, the University of California-Berkeley, and Harvard Law School. In 2017 he received the National Tax Association's Daniel M. Holland Medal for lifetime achievement in the study of public finance. He is a research associate of the National Bureau of Economic Research, research director of the International Tax Policy Forum, a former co-editor of the <i>Journal of Public Economics</i> and the <i>Journal of Economic Perspectives</i>, and once, long ago, was an economist in the U.S. Department of Commerce.</p>