



TAX POLICY CENTER

URBAN INSTITUTE & BROOKINGS INSTITUTION

The Tax Policy Center (TPC), a joint venture of the Urban Institute and the Brookings Institution, has been educating the public and its leaders about tax and budget policy for over a decade. TPC combines high-quality, nonpartisan research with an unflinching commitment to translating complex analysis into accessible and engaging language. Simply put, we believe that better information, rigorous analysis, fresh ideas, and clear communication can shape decisions and improve policy. We focus on five overarching areas:

Fair, simple, and effective taxation. Virtually everyone agrees that taxes should be simple, fair, and efficient. We quantify trade-offs among these goals and identify reforms that increase simplicity, equity, and efficiency.

Social policy in the tax code. Many programs to aid low-income families and promote other social goals are designed as tax subsidies instead of direct expenditures. TPC evaluates the effectiveness of these policies in achieving their goals and their effects on the distribution of the tax burden.

Business tax reform. There is broad consensus that our current rules for taxing business income are out of step with the realities of a global economy. We analyze the economic effects of proposed business tax reforms and identify alternative approaches.

Long-term implications of tax and budget choices. The US faces a dismal fiscal future in part because of unfunded public obligations related to rising health care costs and the retirement of Baby Boomers. We examine the implications of current policies and proposed tax changes on future generations.

State tax issues. Many Americans pay more in state and local taxes than they do in federal ones, and states also use the tax system to promote social policy goals. TPC experts analyze the interaction of federal, state, and local tax policies and evaluate their fairness and efficiency.

Awarded 2012's Tax Notes Person of the Year by Tax Analysts

Awarded 2012's Best Think Tank by the Washington Post's Wonkblog

"The Tax Policy Center, if anything, comprises a gang of raging moderates from both parties who have infuriated ideologues for years by simply telling the truth about the tax system. It has one of the more reliable and unbiased computer models of the nation's tax system."

David Firestone, *The New York Times*

"In a highly polarized political environment, many did not know whom to believe. The Tax Policy Center was there to help. The Center provides non-partisan, expert but common language analysis of the likely implications of tax policies and proposals, making it a key resource for journalists, policy makers, and citizens."

The John D. and Catherine T. MacArthur Foundation, in awarding the Center a 2010 MacArthur Award for Creative and Effective Institutions

"In a tax debate in which bombast and sound bites often crowd out facts, figures, and reasoned analysis, the Tax Policy Center provides all three, in an easy-to-access, easy-to-understand fashion."

David Wessel, *The Wall Street Journal*

TAXVOX

Timely commentary on tax and budget issues. Its syndication partners include *Forbes* and *The Christian Science Monitor*.

MODEL ESTIMATES

Tables and estimates from TPC's state-of-the-art microsimulation model of the federal tax system.

STATISTICS

Tax information for citizens, policy analysts, legislators, and the press on federal, state, local, and international tax systems.

STATE & LOCAL FINANCE INITIATIVE

The initiative equips policymakers, citizens and the media to identify fiscal challenges facing state and local governments by providing current, reliable and unbiased research.

TOPICS

Explanatory and analytical publications, distributional and revenue estimates, and background information on the nation's pressing tax issues.

THE TAX POLICY BRIEFING BOOK

"A handy primer on how the tax system works."

Tom Herman, *The Wall Street Journal*