

# Are Entrepreneurs Overtaxed?

## *Speaker Biographies*

**Bill Gentry** is a professor of economics at Williams College. Before moving to Williams in 2003, he was a faculty member at Duke University and the Columbia Business School. His research focuses on various aspects of taxation, and he is coeditor of the *National Tax Journal*. He has been a consultant for the US Treasury and on the staff of the President's Advisory Panel on Federal Tax Reform. Gentry has held fellowships at the National Bureau of Economic Research in Cambridge, Massachusetts, and the Graduate School of Law at Doshisha University in Kyoto, Japan, and he has been a visiting professor at Princeton University, Columbia Law School, and the Wharton School of the University of Pennsylvania. He received his SB in economics from the Massachusetts Institute of Technology and his MA and PhD in economics from Princeton University.

**Donald Marron** is an Institute fellow and director of economic policy initiatives at the Urban Institute. He conducts research on tax reform, long-run fiscal challenges, and federal budgeting; identifies opportunities for Urban to develop policy-relevant research; and helps cultivate cross-center initiatives focused on macroeconomic growth, higher education, and public finance. From 2010 to 2013, he led the Urban-Brookings Tax Policy Center. Before joining Urban, Marron served in senior government positions, including as a member of the President's Council of Economic Advisers and acting director of the Congressional Budget Office. He has also taught at the McCourt School of Public Policy at Georgetown University and the University of Chicago Booth School of Business, consulted on major antitrust cases, and was chief financial officer of a health care software start-up. He has broad experience in economic policy issues, including America's fiscal challenges, tax reform, energy and environment, and the financial crisis. He testifies frequently before Congress, appears often at conferences and in the media to discuss economic policy, and works to popularize economics through his blog and writings. He is the editor of *30-Second Economics*, a short book that introduces readers to 50 of the most important theories in economics. Marron studied mathematics at Harvard College and received his PhD in economics from the Massachusetts Institute of Technology.

**Susan Morse** is a professor of law at the University of Texas. Experience in private practice helped prompt her interest in whether entrepreneurial business taxpayers change their behavior to respond to tax incentives. She edits the tax section at Jotwell.com. Morse clerked for the Honorable Michael Boudin of the United States Court of Appeals for the First Circuit and spent seven years in business tax practice at Ropes & Gray and Wilson Sonsini Goodrich & Rosati. Before joining the Texas faculty, she was associate professor at the University of California, Hastings College of the Law and was research assistant professor at Santa Clara University School of Law.

**Eric Toder** is an Institute fellow and codirector of the Urban-Brookings Tax Policy Center at the Urban Institute. He oversees the modeling team at the Tax Policy Center, is its leading expert on corporate and international tax and tax compliance issues, and authors and directs research studies. Toder has published articles on many tax policy and retirement policy issues, including corporate tax reform, distributional effects of tax expenditures, carbon taxes, value-added taxes, net benefits of Social Security taxes and spending, tax compliance, and the effects of saving incentives. Before joining Urban, Toder held several senior-level positions in tax policy offices in the US government and overseas, including service as deputy assistant secretary for the Office of Tax Analysis at the US Treasury, director of research at the Internal Revenue Service, deputy assistant director for the Office of Tax Analysis at the Congressional Budget Office, and consultant to the New Zealand Treasury. He has also been a part-time consultant to the International Monetary Fund and is treasurer of the National Tax Association. Toder received his PhD in economics from the University of Rochester.



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**Jeanne Sahadi** is a senior writer at CNNMoney. Among her primary beats, she covers federal taxes, spending, and debt. She also reports on career issues, including pay and benefits, company culture, and the future of work. With CNN since 1998, Sahadi has reported on many policy debates, including health reform, bankruptcy reform, and entitlement reform. She also has covered personal finance for CNNMoney and was a columnist for *Money* magazine. A graduate of Haverford College, Sahadi has been a guest on many shows on CNN and its radio affiliates and outside stations, including NPR.