



Tax Policy Center

Urban Institute and Brookings Institution

Measuring the Distribution of Federal Spending and Taxes

Tuesday, December 3, 2013

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Biographies

Leonard Burman, Director, Urban-Brookings Tax Policy Center, Urban Institute. Burman is also Professor of Public Administration and International Affairs at the Maxwell School of Syracuse University and senior research associate at Syracuse University's Center for Policy Research. He co-founded the Tax Policy Center with William Gale and Eugene Steuerle in 2002. Burman served as Deputy Assistant Secretary for Tax Analysis at the Treasury from 1998 to 2000 and as Senior Analyst at the Congressional Budget Office. He is past-president of the National Tax Association. Burman is the author of *Taxes in America: What Everyone Needs to Know*, with Joel Slemrod, and *The Labyrinth of Capital Gains Tax Policy: A Guide for the Perplexed*, and co-editor of *Taxing Capital Income and Using Taxes to Reform Health Insurance*.

Molly Dahl, Principal Analyst, Microeconomic Studies Division, Congressional Budget Office. Dahl has worked for the Congressional Budget Office since 2004. Her work focuses on labor issues, especially those pertaining to low-income households. Her recent publications include *Growth in Means-Tested Programs and Tax Credits for Low-Income Households*, *The Supplemental Nutrition Assistance Program*, and *Food Insufficiency and Income Volatility in the U.S.: The Effects of Imputed Income in the Survey of Income and Program Participation*. She received her Ph.D. in economics from the University of Wisconsin – Madison and her B.A. in mathematics and economics from the University of North Carolina – Chapel Hill.

Melissa M. Favreault, Senior Fellow, Income and Benefits Policy Center, Urban Institute. She has written extensively about the distributional effects of proposed changes to Social Security. Her work in this area has focused on how changes in family structure and work/earnings patterns affect economic well-being in retirement, with a special emphasis on effects for women, low-wage workers, and persons with disabilities. She is currently working on several projects that examine lifetime patterns in health care spending, including Medicare and long-term care spending. She has developed and used several dynamic microsimulation models, including the Urban Institute's DYNASIM3, for much of her work. Dr. Favreault served on the Social Security Advisory Board's 2011 Technical Panel on Assumptions and Methods. She earned her B.A. in Political Science and Russian from Amherst College, and her M.A. and Ph.D. in Sociology from Cornell University.

Elaine Maag, Senior Research Associate, Urban-Brookings Tax Policy Center, Urban Institute. Maag is an expert on tax policy for low-income families. Her work focuses on the distribution of income and benefits for low-income people and people otherwise disadvantaged in the labor market. Her most recent work includes understanding how taxes and transfers affect marginal tax rates for low-income families, analyzing how federal tax reform could affect low-income families at the state tax level (particularly with respect to changes to the Earned Income Tax Credit (EITC)), an analysis of child tax benefits in the federal income tax code, and tax simplification efforts aimed at low-income families.

Kevin Perese, Principal Analyst, Tax Analysis Division, Congressional Budget Office. He has worked on a broad range of simulation and forecast models in government, business, and nonprofit sectors. At CBO, he has estimated the distributional effects of a carbon tax, estimated itemized deductions in CBO's individual income tax model, and redesigned CBO's corporate income tax model. He also worked in CBO's long-term modeling group where he estimated marital formations in CBO's Long-Term model, which is a dynamic microsimulation model designed to forecast Social Security benefits. Prior to working at CBO, Mr. Perese worked at Fannie Mae forecasting mortgage delinquencies and defaults and at the Urban Institute where he worked on a variety of microsimulation models. He holds a BS with honors in economics from the Pennsylvania State University and an MA in applied demography from Georgetown University.

Gerald Prante, Assistant Professor of Economics, Lynchburg College in Virginia. Prior to Lynchburg College, Gerald worked at Ernst and Young's Quantitative Economics and Statistics department in Washington, DC, where he worked on business tax issues. Prior to that, he was at the Tax Foundation, where he specialized in microsimulation and federal income tax issues.