

# International Corporate Tax Reform: BEPS and Biden

## Speaker Biographies

**Lilian V. Faulhaber** teaches courses on federal income taxation, European Union (EU) tax, international taxation, tax policy, and international business law at Georgetown Law. Her writing focuses on tax competition, tax avoidance, international taxation, charitable giving, and EU law. Before joining the Georgetown faculty, Faulhaber was an advisor to the Base Erosion and Profit Shifting (BEPS) project at the Organisation for Economic Co-operation and Development (OECD). Before her work at the OECD, she was an associate professor at Boston University School of Law. Faulhaber clerked for Senior Judge Robert E. Keeton and Judge William G. Young, both on the US District Court for the District of Massachusetts, and was an associate at Cleary Gottlieb Steen & Hamilton LLP in New York. She was previously editor-in-chief of the Harvard International Law Journal. In 2013, Faulhaber received Boston University School of Law's Michael W. Melton Memorial Award for Teaching Excellence. In 2018, she received Georgetown Law's Frank F. Flegal Excellence in Teaching Award and Georgetown Law's Faculty Member of the Year Award. Faulhaber is a graduate of Harvard College, Cambridge University, and Harvard Law School.

**Tracy Gordon** is the acting 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. Recent publications include *Assessing Fiscal Capacities of States: A Representative Revenue System–Representative Expenditure System Approach* (with Richard Auxier and John Iselin); "The Federal Stimulus Programs and Their Effects" (with Gary Burtless) in *The Great Recession*; "State and Local Fiscal Institutions in Recession and Recovery" in the *Oxford Handbook on State and Local Government Finance*; and "Addressing Local Fiscal Disparities" in the *Oxford Handbook of Urban Economics and Planning*. Gordon holds a PhD in public policy with a concurrent MA in economics from the University of California, Berkeley.

**Li Liu** is a senior economist in the Tax Policy Division at the International Monetary Fund. Her work encompasses a range of technical assistance, research, and policy analysis on all major areas of taxation. Liu has published extensively on tax issues in leading academic journals and is an international research fellow at the Oxford University Centre for Business Taxation Research.

**Andrew Lyon** is the leader of the national economics and statistics group of PricewaterhouseCoopers LLP (PwC). He specializes in tax policy and analyzing the economic impacts of legislative and regulatory proposals. He has testified before Congress on a range of issues and provided analysis of tax reform options to policymakers. Before joining PwC, Lyon served as deputy assistant secretary for tax analysis with the US Department of the Treasury. He received the Internal Revenue Service Commissioner's Award and the Treasury Department's Distinguished Service Award. Lyon has also served on the staffs of the President's Council of Economic Advisers and the Joint Committee on Taxation. In addition to his prior

government service, he was a member of the faculty of the University of Maryland Economics Department. He was a cowinner of the National Tax Association Dissertation Award and has been a faculty research fellow at the National Bureau of Economic Research and a visiting fellow at the Brookings Institution. Lyon received a bachelor's degree, with distinction and Phi Beta Kappa, from Stanford University, and he earned his doctoral degree in economics from Princeton University.

**Thornton Matheson** is a senior fellow at the Urban-Brookings Tax Policy Center. Her work currently focuses on business and environmental tax policy. She previously worked as a senior economist in the Tax Policy Division of the International Monetary Fund's Fiscal Affairs Department and as a financial economist for the US Department of the Treasury's Office of Tax Analysis. She holds a bachelor's degree in literature from Yale University, a master's degree in international relations from the Johns Hopkins School of Advanced International Studies, and a doctoral degree in economics from the University of Maryland, College Park.

**Grace Perez-Navarro** is the Deputy Director of the OECD's Centre for Tax Policy and Administration. As such, she plays a key role in all of the OECD's tax work including the tax challenges of digitalisation, the Base Erosion and Profit Shifting (BEPS) Project, improving international tax cooperation, tackling illicit financial flows, promoting better tax policies and engaging developing countries in OECD tax work. Since joining the OECD in 1997, she has held several key positions, including having led the OECD's tax work on bank secrecy, e-commerce, harmful tax practices, money laundering and tax crimes, countering bribery of foreign officials, and strengthening all forms of administrative cooperation between tax authorities. Prior to joining the OECD, she was a Special Counsel at the IRS Office of the Associate Chief Counsel (International) where she coordinated guidance to field offices on international tax issues, oversaw litigation of international tax issues, negotiated TIEAs and treaties, and reviewed regulations, rulings and other policy advice. In 1993, she was seconded to the OECD to launch the revision of the OECD's Transfer Pricing Guidelines.