



**TAX POLICY CENTER**  
URBAN INSTITUTE & BROOKINGS INSTITUTION

### Informing the tax policy debate

The Tax Policy Center (TPC), a joint venture of the Urban Institute and the Brookings Institution, has been educating policymakers and the public about tax and budget issues for over a decade. TPC combines high-quality, nonpartisan research with an unflagging commitment to translating complex analysis into accessible and engaging language. We know that better information, rigorous analysis, fresh ideas, and clear communication can improve tax policy.

### The Donald C. Lubick Symposium Series

The Tax Policy Center established the Donald C. Lubick Symposium Series to honor Don's extraordinary record in promoting better tax policy founded on the principles of efficiency, equity, and simplicity. The Tax Policy Center places a premium on clear, engaging, and accessible analysis of current and emerging policy issues. Funding supports an annual public event to be held every spring around Tax Day that addresses key current issues in tax policy and tax administration. The symposia engages policymakers, senior officials, scholars, and the press in analysis and discussions at the frontier of tax policy.

### How to contribute

To honor Don, TPC is soliciting contributions to support this event series and other TPC activities that may be funded by the financial support of Don's friends and former colleagues.

You can donate here: <http://www.taxpolicycenter.org/support>.

*Thank you for your interest and investment in our work.*



*A panel from the 2016 Lubick Symposium, which also featured a keynote from Bob Stack, Deputy Assistant Secretary of International Tax Affairs at the US Department of the Treasury.*

## About Donald C. Lubick

Donald C. Lubick served every Democratic president from Kennedy through Obama. He was the US Treasury's Tax Legislative Counsel in the Kennedy and Johnson Administrations; Deputy Assistant Secretary, Acting and then Assistant Secretary for Tax Policy in the Carter Administration; and Assistant Secretary for Tax Policy in the Clinton Administration. He directed Treasury's Tax Advisory Program for Central and Eastern Europe and the former Soviet Union from 1994-1996, and served on President Obama's Transition Team in 2008.

Throughout his career, Don has dedicated himself to promoting the cause of better tax policy. He epitomizes selfless public service and has earned the respect and admiration of his colleagues in the Treasury and White House, as well as from political leaders in both parties, government leaders abroad, and the broader tax policy community.

For his service, Don received Treasury's Exceptional Service Award in 1964, the Alexander Hamilton Award in 1980, and the Treasury Medal in 1999 "for his unselfish dedication to public service spanning four decades."

He also served on the International Monetary Fund's expert panel on fiscal affairs and was a Senior Fellow with Harvard Law School's International Tax Program. In those roles, Don participated in tax reform missions in Eastern Europe, the Dominican Republic and elsewhere, and co-authored *Basic World Tax Code and Commentary*, a template for tax reformers around the world. He chaired a Tax Reform Committee for the City of Buffalo, and served on the Advisory Committee on Reform of the Election Laws for the New York State Legislature and the Advisory Group to the Commissioner of the Internal Revenue Service, and as a member of the American Law Institute. He also chaired the American Bar Association's Committee on Domestic Relation-Tax Problems.

He is a graduate of the University of Buffalo (summa cum laude) and Harvard Law School (magna cum laude) and a member of Phi Beta Kappa. He was one of the first Teaching Fellows at Harvard Law School, and subsequently taught at the law schools of The University of Buffalo and American University. Prior to attending Harvard, he served in the US Army Air Force.

Between service under Carter and Clinton, Don was a Managing Partner with the Buffalo-based law firm of Hodgson, Russ, Andrews, Woods & Goodyear, to which he returned after each of his government positions. Don and his wife Susan, have three children, Jonathan, Caroline, and Lisa and nine grandchildren (one deceased).

## TPC's proven track record

In 2002, nationally recognized experts in tax, budget, and social policy from the Urban Institute and the Brookings Institution joined together to create the Tax Policy Center (TPC) to inform tax policy debates that have too often been dominated by rhetoric rather than substance, and fiction rather than fact. Since its inception, the TPC's team has conducted independent, nonpartisan analysis of tax and budget policy issues, sharing our findings with policymakers, advocacy groups, the media, and the public at large.

We pursue a broad research agenda, identifying tax and fiscal policy challenges, and evaluating proposed solutions. Our work on fair, simple, and effective taxation has documented many flaws in the current system—such as the distortions associated with tax expenditures—and has proposed ways to address them. Our work on social policy has demonstrated the increasing importance of tax policy to sustaining the nation's social safety net, and has examined ways to simplify and strengthen tax provisions that help low-income households—in particular, families with children. Our work on budget issues has highlighted the growing fiscal

risks associated with policy-as-usual and explored several options to close the long-term fiscal gap. Our research on state fiscal policy has identified the difficulties that many states face in maintaining stable revenue bases and financing both essential public services and a robust safety net.

TPC's goal is to elevate the public policy debate so that it is based on facts and evidence. Congressional tax hearings regularly include TPC scholars. Bipartisan deficit reduction and tax reform efforts, including the Bowles-Simpson commission and the Domenici-Rivlin task force, regularly make use of TPC expertise and analysis. Two TPC scholars were asked to serve on a blue ribbon commission charged with producing a tax reform plan for Washington, DC, while an affiliated scholar was its research director. When tax policy is in the news, visits to the TPC website soar—along with media citations of our work.

"In a highly polarized political environment, many people 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, policymakers, and citizens."

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

The TPC has developed new ways to effectively engage both general and expert audiences. The TPC's award-winning website, popular electronic newsletter, and well-respected *TaxVox* blog allow for timely and well-targeted dissemination of key findings. *TaxVox* has more than 24,000 subscribers and received over 72,000 page views in 2016. In 2016 alone, over 30,000 sources have cited the TPC's facts, findings, and expert perspectives. Effective outreach, combined with the quality and credibility of TPC staff members and their research, have allowed the TPC to influence numerous recent tax policy debates.

### About the Urban Institute

The nonprofit Urban Institute is dedicated to elevating the debate on social and economic policy. For nearly five decades, Urban scholars have conducted research and offered evidence-based solutions that improve lives and strengthen communities across a rapidly urbanizing world. Our objective research helps expand opportunities for all, reduce hardship among the most vulnerable, and strengthen the effectiveness of the public sector.

### About the Brookings

The Brookings Institution is a Washington, DC-based nonprofit public policy organization with a mission to conduct high-quality, independent research and, based on that research, to provide innovative, practical recommendations that advance the three broad goals of strengthening US democracy; fostering the economic and social welfare, security and opportunity of all in the US; and securing a more open, safe, prosperous and cooperative international system. Brookings experts have outstanding academic credentials to go with practical experience in government, academia, and the private sector.

### Our commitment to independence

TPC strives to meet the highest standards of integrity and quality in its research and analyses and in the evidence-based policy recommendations offered by its researchers and experts. TPC strictly adheres to the funding principles set by the Urban Institute and the Brookings Institution. These are designed to maintain the independence of scholars and help advance the organizations' missions, and the objectives of funders through consistent application of principles and values. (Visit our websites to find out more about the [Urban Institute's Funding Principles](#) and the [Brookings Institution's Donor Guidelines](#).) We are grateful to our funders and partners who make it possible for TPC to advance its mission.