

# Responding to Income Shifting by Multinational Corporations

## Speaker Biographies

**Kimberly Clausing** is the Thormund A. Miller and Walter Mintz professor of economics at Reed College, where she teaches international trade, international finance, and public finance. In January 2021, she will move to the University of California, Los Angeles, School of Law. Clausing studies the taxation of multinational firms and has published numerous articles in this area. She is the author of *Open: The Progressive Case for Free Trade, Immigration, and Global Capital* (Harvard University Press, 2019). Clausing has received two Fulbright Research Awards (to Belgium and Cyprus), and her research has been supported by grants from the National Science Foundation, the Smith Richardson Foundation, the International Centre for Tax and Development, the US Bureau of Economic Analysis, and the Washington Center for Equitable Growth. She has worked on economic policy research with the International Monetary Fund, the Hamilton Project, the Brookings Institution, the Tax Policy Center, and the Center for American Progress. She has testified before both the House Ways and Means Committee and the Senate Committee on Finance. Clausing received her bachelor's degree from Carleton College in 1991 and her doctoral degree from Harvard University in 1996.

**Manal Corwin** is partner in charge of KPMG LLP's Washington National Tax. She recently served as the national service line leader for International Tax and principal in charge of International Tax Policy for KPMG's Washington National Tax practice. Corwin also leads KPMG International's global base erosion and profit shifting (BEPS) network and advises clients on developments and implications of BEPS measures. She rejoined KPMG in 2013, following her tenure as deputy assistant secretary for international affairs in the US Treasury Department.

**Lisa De Simone** joined the accounting faculty at the Stanford Graduate School of Business in 2013. Her research examines how multinational corporations respond to tax incentives worldwide and has been published in top scholarly journals in the areas of accounting and finance. She teaches personal finance and corporate tax elective courses for full-time masters of business administration and science in management for experienced professionals students. She earned a bachelor's degree in economics and German studies from Stanford University in 2002, a master's degree in accounting from the University of Missouri–Kansas City in 2008, and a doctoral degree in accounting from the University of Texas at Austin in 2013. Her previous work experience includes transfer pricing consulting for Ernst & Young.

**Scott Dyreng** is associate professor of accounting at Duke University. His research interests are in corporate tax avoidance, international taxation, and accounting for income taxes. He received his doctoral degree at the University of North Carolina in 2008. He holds master's and bachelor's degrees in accounting from Brigham Young University.

**Thornton Matheson** is a senior fellow at the Urban-Brookings Tax Policy Center in Washington, DC. She was previously a senior economist in the Tax Policy Division of the International Monetary Fund's Fiscal Affairs Department and a financial economist for the US Department of the Treasury's Office of Tax Analysis. She holds a doctoral degree in economics from the University of Maryland, College Park, a master's degree in international relations from the Johns Hopkins University School of Advanced International Studies, and a bachelor's degree in literature from Yale University. Her areas of expertise are corporate, financial, and environmental taxation.

**Edward Maydew** is director of the University of North Carolina Tax Center and David E. Hoffman distinguished professor of accounting at the University of North Carolina Tax Center Kenan-Flagler Business School. Maydew is coauthor of *Taxes and Business Strategy: A Planning Approach*. He has served as an editor of *The Accounting Review*, an associate editor of the *Journal of Accounting and Economics*, and an editorial board member of the *Journal of Accounting Research* and *Review of Accounting Studies*. His research has been published in the leading academic journals in his field, including the *Journal of Finance*, *Journal of Financial Economics*, and *The*

*Accounting Review*. He has received awards for excellence in teaching and research, including the Weatherspoon Award for Excellence in Research and four Weatherspoon Awards for Excellence in Teaching. Maydew consults with prominent law firms and corporations on various complex accounting and tax matters. He was employed by a predecessor of PricewaterhouseCoopers in its Chicago office before he earned his doctoral degree. Before joining the Kenan-Flagler Business School, he was on the faculty of the University of Chicago. He has also been a visiting professor at Cornell University. Maydew received his doctoral degree from the University of Iowa and bachelor's degree from Iowa State University.

**Mark J. Mazur** is the Robert C. Pozen director of the Urban-Brookings Tax Policy Center and a vice president at the Urban Institute. His research interests cover all aspects of tax policy. From 2012 until early 2017, he was the assistant secretary for tax policy at the US Department of the Treasury. Mazur served in the federal government for 27 years in various positions, including policy economist at the congressional Joint Committee on Taxation; senior economist at the President's Council of Economic Advisers; senior director at the National Economic Council; chief economist, senior policy adviser, and director of policy at the US Department of Energy; acting administrator of the Energy Information Administration; director of research, analysis, and statistics at the Internal Revenue Service; and deputy assistant secretary for tax analysis in the Office of Tax Policy. Before entering public service, Mazur was an assistant professor in Heinz College at Carnegie Mellon University. He has a bachelor's degree in financial administration from Michigan State University and a master's degree in economics and a doctoral degree in business from Stanford University.

**Victoria Perry** is a deputy director in the Fiscal Affairs Department of the International Monetary Fund (IMF). Since joining the IMF in 1993, she has provided technical advice in tax policy and revenue administration to numerous countries. From 2002 to 2008, she served as division chief for revenue administration, and from 2008 until 2016, she was division chief of tax policy. She is a coauthor of the book *The Modern VAT*, published by the IMF in 2001. Before joining the IMF, Perry was the deputy director of the Harvard University International Tax Program, teaching comparative income taxation and value-added taxation and providing technical assistance in revenue policy through the Harvard Institute for International Development. Perry previously practiced tax law with the Boston law firm WilmerHale. She is past president of the National Tax Association, past president of the American Tax Policy Institute, and past chair of the Value Added Tax Committee of the American Bar Association Section of Taxation, and she serves on the board of the International Institute of Public Finance. She received her juris doctorate from Harvard Law School and her bachelor's degree in economics and philosophy from Yale University.

**Leslie Robinson** teaches master of business administration courses in financial accounting and taxation and financial accounting courses in the Tuck Business Bridge programs at the Tuck School of Business at Dartmouth. Before joining the Tuck faculty in 2006, Robinson was an adjunct lecturer at the University of North Carolina Kenan-Flagler Business School, where she earned her doctoral degree in accounting. She appeared twice in the *Poets and Quants* annual ranking of the 40 best business school professors under age 40. Her research interests include the interaction of tax and accounting policies, and her expertise centers on the tax and accounting issues associated with multinational operations.

**Pascal Saint-Amans** has been director of the Centre for Tax Policy and Administration (CTPA) at the Organisation for Economic Co-operation and Development (OECD) since 2012. In 2007, Saint-Amans joined the OECD as head of the International Co-operation and Tax Competition Division in the CTPA. He played a key role in the advancement of the OECD's tax transparency agenda in the context of the G20. In 2009, he was appointed head of the Global Forum Division, created to service the Global Forum on Transparency and Exchange of Information for Tax Purposes, a program with more than 100 participating countries. Saint-Amans graduated from the National School of Administration in 1996 and was an official in the French Ministry for Finance for nearly a decade. He held various positions within the Treasury, including supervising the European Union's work on direct taxes and overseeing legislation and policy on wealth tax and mergers and spin-offs. He was also a member of the United Nations Group of Experts on International Cooperation in Tax Matters. Before leaving government service, he was deputy director in charge of litigation at the Direction Générale des Impôts. Saint-Amans also served as financial director of the Energy Regulation Committee between 1999 and 2002 and was responsible for introducing new electricity tariffs. Saint-Amans holds a degree in history and a degree from the Institut d'études politiques de Paris.

**Daniel Shaviro** is a graduate of Princeton University and Yale Law School. Before teaching law, Shaviro spent three years in private practice at Caplin & Drysdale, a leading tax specialty firm, and three years as a legislation attorney at the Congressional Joint Committee on Taxation, where he worked on the Tax Reform Act of 1986. In 1987, Shaviro began his teaching career at the University of Chicago Law School, and he joined the New York University School of Law in 1995. Shaviro currently teaches various tax courses, including a scholarly colloquium on tax policy and public finance, at the New York University School of Law.

**Gabriel Zucman** is the director of the James M. and Cathleen D. Stone Center on Wealth and Income Inequality at the University of California, Berkeley. He received his doctoral degree in 2013 from the Paris School of Economics and taught at the London School of Economics before joining the Berkeley faculty in 2015. His research focuses on the accumulation, distribution, and taxation of global wealth and analyzes the macrodistributional implications of globalization. He was awarded the Germán Bernácer Prize and a Sloan Research Fellowship in 2019.