

2016 IRS-TPC Research Conference Presenter and Discussant Biographies

Session 1. Interventions: Influencing taxpayer compliance

Bibek Adhikari received a doctoral degree in economics from Tulane University in May 2016. He specializes in public finance, focusing on the tax and expenditure issues at the international, federal, state, and local levels. He will join the department of economics at Illinois State University as an assistant professor in fall 2016.

Erich Kirchler is professor of economic psychology at the University of Vienna, Austria. He was editor in chief of the *Journal of Economic Psychology* and president of Division 9 (economic psychology) of International Association of Applied Psychology. His first academic position was at the University of Linz, Austria. He moved to the University of Vienna in 1992. His major research interest is household financial decision making and tax behavior. His publications include *The Economic Psychology of Tax Behaviour, Conflict and Decision Making in the Private Household* (with Christa Rodler, Erik Hoelzl, Katja Meier), *Wirtschaftspsychologie*, and articles in *Journal of Personality and Social Psychology*, *Journal of Applied Psychology*, *Current Directions in Psychological Science*, *Applied Psychology: An International Review*, and *Journal of Economic Psychology*. He was an adviser at the Austrian Science Fund, and was president of the International Associations for Research in Economic Psychology and the Austrian Psychological Society. He obtained his PhD from the University of Vienna and his Habilitation from the University of Linz.

Alex Turk is the supervisory economist of the strategic analysis and modeling group within the IRS's Collection Inventory Delivery and Selection organization. He served in various capacities within the IRS Office of Research from 1995 to 2011. He is also an adjunct professor at the University of St. Thomas. Turk received his BS and PhD in economics from Iowa State University.

Alan Plumley is the technical adviser to the director of the Office of Research in the IRS Office of Research, Applied Analytics, and Statistics. His expertise is in compliance measurement and modeling for efficient workload selection and resource allocation. A 31-year veteran of IRS research, Alan earned his PhD in public policy from Harvard University. His dissertation on the determinants of individual income tax compliance broke new ground in the effort to estimate the impact of various IRS activities on the voluntary compliance behavior of the general population. He has presented research papers at many tax conferences and has coauthored chapters for two books related to tax administration and compliance. He is also the editor of the annual *IRS Research Bulletin*.

Session 2. Nonfiling: IRS-Census data comparisons

Brian Erard operates an economics consulting practice in the Washington, DC, area. He specializes in applying novel statistical models to issues in tax administration. He has published extensively in academic journals and scholarly conference proceedings and is the coauthor of a widely cited survey of the economics of tax compliance in the *Journal of Economic Literature*. Brian has consulted on many tax administration issues with federal and subnational governments in the United States and abroad. Before becoming a full-time consultant, Brian spent a decade in academia. He was an economics professor at the University of Toronto, a professor and director of the economics PhD program at Carleton University, and a visiting professor at the University of Michigan Office of Tax Policy Research.

Mark Payne is an operations research analyst in the Taxpayer Analysis and Modeling Group at the Office of Research /IRS. His research has focused on the effects of taxpayer preparation and submission method choices on return accuracy and on measuring and analyzing the extent of nonfiling and consequent underpayment of taxes. Before joining the Office of Research, he was a research analyst at the Inter-American Development Bank for 10 years. He received a PhD in political science from Ohio State University.

Minsun Riddles is a senior statistician at Westat, where she helps design and analyze national surveys. She earned her doctorate in statistics from Iowa State University. Her main research interests are in survey statistics, missing data analysis, and analysis of heaped data.

Amy O'Hara is the chief of the Center for Administrative Records Research and Applications at the US Census Bureau. She addresses the legal, policy, and methodological issues surrounding the expanded use of administrative records data in federal statistics. She has developed innovative research programs integrating

administrative records data into Census Bureau statistical methods and products, defining methods to measure whether and how administrative data can reduce respondent burden, lower data collection costs, and improve data quality throughout the bureau. Amy has a PhD in economics from the University of Notre Dame.

Session 3. Panel discussion

Janet Holtzblatt is the unit chief for tax policy studies in the Tax Analysis Division of the Congressional Budget Office (CBO). She joined CBO after having been deputy director of the Individual Taxation Division in the Treasury Department's Office of Tax Analysis. Before joining Treasury, Holtzblatt was a senior analyst on the Senate Budget Committee. At CBO, Holtzblatt has written and coauthored reports on choices for deficit reduction, refundable tax credits, health insurance mandates and coverage, and the effects of changes to the health insurance system on labor markets. Her publications include articles and book chapters on administrating health reform through the tax system, the tax treatment of low-income people, and marriage penalties and bonuses in the income tax system. She received her PhD in economics from the University of Wisconsin.

Jamie McGuire is an economist at the Joint Committee on Taxation. His areas of expertise include tax administration and compliance, accounting methods, financial transaction taxes, and tax-exempt organizations. He received his PhD in economics from Stanford University. His dissertation focused on the role that context plays in people's decisions to be honest or dishonest.

Eric Toder is an Institute fellow at the Urban Institute and codirector of the Urban-Brookings Tax Policy Center. He oversees the center's modeling activities and directs research on corporate and international taxation, energy taxation, tax compliance, and other tax policy issues. Toder has authored and coauthored numerous papers on tax policy, tax administration, and retirement policy issues. Before joining Urban, he held several positions in tax policy offices in the US government and overseas, including service as deputy assistant secretary for tax analysis at the Treasury Department, director of research at the IRS, deputy assistant director for tax analysis at the Congressional Budget Office, and consultant to the New Zealand Treasury. He received his PhD in economics from the University of Rochester.

Michael Udell founded District Economics Group, a consulting firm specializing in economic analysis of federal tax issues. He advises clients on federal tax issues from individual and corporate income tax to payroll, estate, and gift taxes. Mike has extensive experience with budget scoring and policy analysis issues from the government perspective and the taxpayer perspective. He began his career at the IRS research division in the 1980s, working on estimating the tax gap. He worked on revenue estimates for most federal tax compliance proposals and developed several estimating models at the Joint Committee on Taxation from 1991 to 2008. At Ernst and Young from 2008 to 2012, he launched the firm's medical device excise tax practice. Udell earned a BA from the University of Pennsylvania and a PhD from the California Institute of Technology.

Emily Y. Lin is an economist in the Office of Tax Analysis at the Treasury Department. She focuses on tax compliance, distribution of tax burden, and marriage penalties and bonuses. Before joining Treasury, she was an assistant professor of economics at the University of Connecticut. Trained as a labor and public finance economist, she received her PhD from the University of Michigan.

Mary-Helen Risler is a supervisory economist with the IRS Office of Research. She leads the Compliance Analysis & Modeling group's staff of economists, operations research analysts, and statisticians, whose work focuses on compliance analysis, including tax gap estimation, and predictive modeling for workload selection, including DIF (Discriminant Function). She joined the IRS's former Research Division and spent calendar Year 2009 on a detail to the Joint Committee on Taxation's revenue estimating staff.

Session 4. Behavioral research: Why do people do what they do?

Patti Davis-Smith is a social scientist with the IRS in the wage and investment division. As a senior analyst, she uses structured interviewing techniques, focus group, survey, and behavioral analysis methodologies to solve tax administration research questions and evaluate program effectiveness. She earned a BA in psychology from Spelman College and an MS and a PhD from the University of Georgia. Her dissertation focused on the role that

self-determination theory (i.e., an individual's feelings of competence, autonomy, and relatedness) plays in motivations to volunteer.

Carrie von Bose is a behavioral economist with expertise in applied microeconomics, game theory, and experimental methods. She has analyzed the economic effects of appearance and grooming, detected human trafficking using online data, and predicted election turnout and party affiliation for use in political microtargeting. As a senior research associate with the Fors Marsh Group, she applies economic insights to various projects such as analyzing the voting behavior of overseas citizens and designing experiments on financial decision making. Carrie holds BS degrees in mathematics and economics from Arizona State University and a PhD in economics from the University of Texas.

Melissa Vigil is an economist with the Taxpayer Analysis and Modeling group at the IRS. Her interests lie in taxpayer behavior, specifically how taxpayers respond to uncertainty and tax code complexity. Before joining the IRS, Vigil worked for the state government of New Mexico as a senior economist and then as chief economist in the Department of Finance and Administration, where her work focused on state tax and fiscal policy. Vigil holds an MA in economics from the University of New Mexico.

Joseph Rosenberg is a senior research associate in the Urban-Brookings Tax Policy Center at the Urban Institute, where his research focuses on federal taxation, including business and corporate taxation, broad-based consumption taxes, tax expenditures, and tax incentives for charitable giving. He also develops and maintains the center's microsimulation model of the federal tax system, which produces analyses of the revenue and distributional impacts of federal tax policy that are cited by policymakers and the press. Before joining Urban, Rosenberg worked at the Board of Governors of the Federal Reserve System in Washington, DC, and was a PhD candidate in economics at the University of California, Berkeley.