

Background and Speaker Bios
for the
Committee on Tax Policy and Simplification
September 20, 2013

We have two wonderful panels today.

Implementing the Affordable Care Act in 2014 and beyond

Moderator: **Eric A. San Juan**, Senior Attorney-Advisor, Office of the Taxpayer Advocate, Washington, DC.

Speakers:

W. Thomas Reeder, Health Care Counsel, Internal Revenue Service Office of Chief Counsel, Washington, DC (invited). Tom has also served as Benefits Tax Counsel at the Treasury and as Senior Benefits Counsel to the Senate Finance Committee.

Professor Jordan Barry, University of San Diego School of Law, San Diego, CA (visiting at the University of Michigan), <http://www.sandiego.edu/law/academics/faculty/bio.php?ID=823>. Jordan is currently visiting at the University of Michigan, and he has an article on [Is the Individual Mandate Really Mandatory?](#) (with Bryan Camp).

Cynthia Cox, Policy Analyst, Program for the Study of Health Reform & Private Insurance, Kaiser Family Foundation, Menlo Park, CA (<http://kff.org/person/cynthia-cox>). Among other things, she is the creator of Kaiser's premium tax credit calculator at <http://kff.org/interactive/subsidy-calculator/>.

Professor David Gamage, University of California, Berkeley, School of Law (Boalt Hall), Berkeley, CA (<http://www.law.berkeley.edu/php-programs/faculty/facultyProfile.php?facID=7232>). David recently served as Special Counsel and Senior Stanley S. Surrey Fellow at the Treasury, and he has an article on [Perverse Incentives Arising from the Tax Provisions of Healthcare Reform: Why Further Reforms are Needed to Prevent Avoidable Costs to Low- and Moderate-Income Workers](#).

Affordable Care Act (ACA) Discussion Questions

- Do the health care tax provisions create perverse incentives that would discourage work, savings, or coverage? Are they any more perverse than existing incentives? Which reforms might help?
- Are tax credits effective for transferring money to low-income families? Given a history of tax expenditures, what administrative concerns might arise?
- Might individuals comply with the requirement to obtain insurance because they believe that it's the law, despite arcane procedural imperfections?

- Would the recent delay in effective date for the employer mandate imply that the Affordable Care Act (ACA) is too unwieldy for the IRS to implement?
- Which amendments would make ACA administrable? Would IRS need authority to collect penalties through liens and levies?

Affordable Care Act (ACA) Resources

<https://www.jct.gov/publications.html?func=startdown&id=4511>

<http://www.irs.gov/uac/Affordable-Care-Act-Tax-Provisions-Home>

<https://www.healthcare.gov/>

<http://kff.org/health-reform/>

What can tax lawyers and economists learn from each other?

Moderator: **Professor Linda Beale**, Wayne State University College of Law, Detroit, MI (<http://law.wayne.edu/profile/linda.beale/>). Of note, Linda blogs at <http://ataxingmatter.blogs.com/tax/>.

Speakers:

Professor Alan Auerbach, Director, Robert D. Burch Center for Tax Policy and Public Finance, University of California, Berkeley, CA (<http://www.econ.berkeley.edu/~auerbach/index.html>). Of note, Alan was the Deputy Chief of Staff of the Joint Committee on Taxation in 1992.

Professor Roberta F. Mann, University of Oregon School of Law, Eugene, OR (<http://law.uoregon.edu/faculty/rfmann/>). Roberta is this committee's immediate past chair, and she has a paper on [Economists are from Mars, Lawyers are from Venus: The Tax Policy Implications of Communication Failure](#).

Professor Alex Raskolnikov, Columbia Law School, New York, NY (http://www.law.columbia.edu/fac/Alex_Raskolnikov). Alex has an article on ["Accepting the Limits of Tax Law and Economics"](#).