

Kids, Families, and Tax Policy: Best Friends Forever?

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Shelley Waters Boots (moderator) is a senior research associate in the Urban Institute's Center on Labor, Human Services, and Population. She specializes in children, work, and family issues. She was the vice president for policy and programs at the nonprofit Parents' Action for Children, acting director for the Work and Family Program at the New America Foundation, and director of the Child Care and Development Division at the Children's Defense Fund. She began her career as a management consultant on training, technology, and organizational development in public social services agencies.

Robert Carroll is the Tax Foundation's vice president for economic policy. He oversees its tax research program, with a focus on business taxation and corporate tax reform. Carroll is also an executive-in-residence with American University's School of Public Affairs. He most recently served as the deputy assistant treasury secretary for tax analysis, a position he began in December 2003. Previously, he was a visiting scholar in the Tax Analysis Division of the Congressional Budget Office. From July 2002 to June 2003, he was a senior economist with the President's Council of Economic Advisers.

Nick Johnson is the director of the State Fiscal Project at the Center on Budget and Policy Priorities. He has done research on state earned income tax credits, the interaction of state and federal fiscal policy, tax and spending limits, trends in tax policy, and the role of state-level nonprofit organizations in improving fiscal policy. Johnson came to CBPP from the Senate Committee on Agriculture, Nutrition, and Forestry, where he worked on rural development, food stamps, child nutrition, and related budget issues.

Tiffany Smith is a tax counsel for Chairman Max Baucus's staff of the Senate Committee on Finance. She handles issues relating to tax-exempt organizations and individuals, including estate and gift taxes, the alternative minimum tax, and education tax incentives. Previously, Smith was the assistant to the branch chief and an attorney-adviser in the Office of Chief Counsel at the Internal Revenue Service. As an assistant chief counsel for the City of Chicago's Office of Chief Counsel, Smith handled local tax issues in the Regulatory and Aviation Litigation Division.

Roberton Williams is a senior fellow at the Urban Institute and the Urban-Brookings Tax Policy Center. He was with the Congressional Budget Office from 1984 to 2006, most recently as deputy assistant director for tax analysis. In that post, Williams oversaw research on tax issues ranging from the treatment of charitable contributions to incentives for retirement savings. While in CBO's Health and Human Resources Division, he analyzed child poverty, the living arrangements and incomes of the elderly, income trends, and inequality. He also taught economics at Williams College.