

SAMPLE PROGRAM #1

TECHNOLOGY, PRIVACY, AND THE FUTURE OF TAXATION

October 4-5, 2007

Hotel Monaco, 700 “F” Street NW, Washington, DC

Office of Tax Policy Research at the Stephen M. Ross School of Business
at the University of Michigan

Cosponsored by the American Tax Policy Institute, The Lynde and Harry Bradley Foundation,
and the National Science Foundation

FINAL AGENDA

Thursday, October 4

8:20 – 8:30 **Opening Remarks**

8:30 – 12:00 **Session I: Compliance, Enforcement, and Administration**

“IT Modernization Vision & Strategy”

Andrew Buckler (*Internal Revenue Service*)

Discussant: Eric Toder (*Urban Institute*)

9:30 – 9:45 **Break**

9:45 – 10:45 **“Using Technology for Simplify Individual Tax Filing”**

Joseph Bankman (*Stanford Law School*)

Discussant: Janet Holtzblatt (*U.S. Treasury, Office of Tax Analysis*)

10:45 – 11:00 **Break**

11:00 – 12:00 **“Technology and Taxation in Developing Countries: From Hand to Mouse”**

Richard Bird (*University of Toronto*)

Eric Zolt (*UCLA Law School*)

Discussant: James Alm (*Georgia State University*)

12:00 – 1:15 **Lunch**

1:15 – 2:15 **Session II: Interjurisdictional Issues**

“International Information Sharing”

Grace Perez-Navarro (*OECD*)

Discussant: Frank Ng (*Internal Revenue Service*)

2:15 – 2:30 **Break**

2:30 – 3:30 **“The SSTP and Technology: Implications for the Future of the Sales Tax.”**

William Fox (*University of Tennessee*)

LeAnn Luna (*University of Tennessee*)

Matthew Murray (*University of Tennessee*)

Discussant: John Mikesell (*Indiana University*)

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Friday, October 5

8:30 – 9:30 **Session III: Progressivity, Personalization, and Privacy**

“Genes as Tags: The Tax Implications of Widely Available Genetic Information”

Kyle Logue (*University of Michigan Law School*)

Joel Slemrod (*University of Michigan*)

Discussant: Daniel Shaviro (*New York University law School*)

9:30 – 9:45 **Break**

9:45 – 10:45 **“Problems and Promise of Smart Cards in Taxation”**

Frank Cowell (*London School of Economics*)

Discussant: Richard Ainsworth (*Boston University law School*)

10:45 – 11:00 **Break**

11:00 – 12:00 **“The Future of Tax Privacy”**

Paul Schwartz (*Boalt Hall School of Law, University of California, Berkeley*)

Discussant: Orin Kerr (*George Washington University Law School*)

SAMPLE PROGRAM #2

TAXES AND HEALTH INSURANCE: ANALYSIS AND POLICY

February 29, 2008

Sponsored by the Tax Policy Center and the American Tax Policy Institute

Falk Auditorium, Brookings Institution 1775 Massachusetts Avenue NW, Washington, DC

Health care promises to be a central issue in the 2008 Presidential campaign. Candidates of the two parties divide sharply on whether and how to use the tax system to help reform the health system. Some of the nation’s foremost experts on tax and health policy will present results of research evaluating the effectiveness of tax policy in expanding health insurance coverage and controlling health care spending. CBO director, Peter Orszag, will deliver the luncheon address.

8:45 – 9:00 am *Introductions*

- Welcome: Henry Aaron (*Brookings Institution/Tax Policy Center*) and Dennis Zimmerman (*American Tax Policy Institute*)

9:00 – 10:15 am *Session I: Setting the Stage*

- **Background and history of the tax exclusion**
Paper: **“Tax Policy and the History of the Health Insurance Industry”**
Author: Robert Helms (*American Enterprise Institute*)
- **How current tax treatment influences health insurance coverage and health care prices**
Paper: **“The Tax Code, Health Insurance Coverage, and Utilization”**
Authors: Leonard Burman, Bowen Garrett, and Surachai Khitatrakun (*Urban Institute/Tax Policy Center*)

Discussants: Daniel Halperin (*Harvard University*) and Anup Malani (*University of Chicago*)

10:15 – 10:30 am **Coffee Break**

10:30 – 11:45 am *Session II: Economic and Behavioral Responses to Tax Incentives*

- **What behavioral economics has to say about impact of current system and reforms**

Paper: “*Simple Humans, Complex Insurance, Subtle Subsidies*”

Authors: Jeffrey Liebman and Richard Zeckhauser (*Harvard University*)

- **How flexible spending accounts affect health care use**

Paper: “*Tax Subsidies for Out-of-Pocket Healthcare Costs*”

Authors: Jessica Vistnes (*Agency for Healthcare Research and Quality*), William Jack (*Georgetown University*), and Arik Levinson (*Georgetown University*)

Discussants: Jonathan Gruber (*MIT*) and Ed McCaffery (*USC*)

12:00 – 1:00 pm **Lunch**

Luncheon speaker: Peter Orszag (*Congressional Budget Office*)

1:15 – 2:30 pm *Reform Proposals*

- **Reform proposal I: tax breaks for all health care spending**

Paper: “*The Effect of Tax Preferences on Health Spending*”

Authors: John Cogan (*Hoover Institution, Stanford University*), R. Glenn Hubbard (*Columbia Business School*), and Daniel P. Kessler (*Stanford Graduate School of Business*)

- **Reform proposal II: using federal tax policy to mitigate problems in nongroup market**

Paper: “*Reforming the Tax Treatment of Health Care: Right Ways and Wrong Ways*”

Author: Jason Furman (*Brookings Institution*)

Discussants: William Gale (*Brookings Institution*) and Emmett Keeler (*RAND Corporation*)

2:30 – 2:45 pm **Break**

2:45 – 4:00 pm *Administrative Issues*

- **Administrative issues I: challenges of the current system**

Paper: “*Administrative Issues I: Challenges of the Current System*”

Authors: Mary Hevener (*Baker & McKenzie*) and Charles K. “Chip” Kerby III (*McDermott, Will & Emery*)

- **Administrative issues II: challenges of reform proposals**

Paper: “*The Challenges of Implementing Health Reform through the Tax System*”

Author: Janet Holtzblatt (*Congressional Budget Office*)

Discussants: Stan Dorn (*Urban Institute*) and Sherry Glied (*Columbia University*)

4:00 – 5:15 pm

Health Savings Accounts

- **Health savings accounts I: short- and long-term effects of health savings accounts**

Paper: “*Health Savings Accounts I: Short- and Long-term Effects of Health Savings Accounts*”

Author: Lisa Clemans-Cope (Urban Institute)

- **Health savings accounts II: interaction of HSAs and retirement saving**

Paper: “*What’s In a Name? Are Health Savings Accounts Really Health Savings Accounts?*”

Authors: Henry J. Aaron (*Brookings Institution*), Patrick Healy (*Brookings Institution*) and Surachai Khitatrakun (*Urban Institute*)

Discussants: Douglas Stives (*Monmouth University*) and Robert Carroll (*Tax Foundation*)