

Biographies

A unified global tax system: Is it possible? Will it work?



Thomas A. Barthold is the chief of staff of the Joint Committee on Taxation. Mr. Barthold joined the Joint Committee staff as a staff economist in 1987. He subsequently has served as senior economist, deputy chief of staff, and acting chief of staff (2005-2007). He was named chief of staff in May 2009. Over the past three decades he has worked on a wide variety of issues for the committee, including capital gains taxation, savings incentives, environmental and energy taxes, estate and gift taxation, the taxation of multinational enterprises, the low-income housing tax credit, tax-exempt bonds, and tax-exempt organizations.



David Bradbury is Deputy Director of the OECD's Centre for Tax Policy and Administration, where he plays a key role in the OECD's work on taxation. David, who is an Australian national, joined the OECD in April 2014 as the Head of the Tax Policy and Statistics Division, a position he held up until 31 October 2022. David was a key contributor to the OECD's work in securing the ground-breaking international tax agreement to address the tax challenges arising from the digitalisation of the economy in October 2021 and has led the Secretariat's work on the economic impact assessment of the reforms.



Viva Hammer holds concurrent positions at Brandeis University in Massachusetts and Australian National University in Canberra. Viva was Legislation Counsel at the Joint Committee on Taxation of the US Congress during the 2017 *Tax Cuts and Jobs Act*, focused on the international provisions. She also designed Senator Wyden's *Modernization of Derivatives Tax Act (MODA)* and advised on Senator Cardin's *Progressive Consumption Tax*. Viva served in the Office of Tax Policy at the US Treasury Department, concentrating on cross border and domestic taxation of capital markets institutions and transactions. In addition to government service, Viva was a partner at KPMG and a major DC law firm. She can be found at vivahammertax.com and vhammer@brandeis.edu.



Pascal Saint-Amans joined Brunswick Group on 1 November 2022 as a Partner. There, he advises clients worldwide on policy and regulatory matters, including tax-related issues. Prior to joining Brunswick, Mr. Saint-Amans, was director of the Centre for Tax Policy and Administration at the OECD where, working with G20 countries, he led the international tax policy reform, including ending bank secrecy or updating the rules for the taxation of Multinational Enterprises, known as the BEPS (Base Erosion and Profit Shifting) project. Pascal supported countries in designing their tax policies and provided technical assistance to developing countries. He launched the Tax Inspectors Without Borders Initiative.