

Joint Committee on Taxation – Job Descriptions

Attorneys and Legislation Tax Accountants

The Joint Committee's Legislation Counsels, Refund Counsels, and Tax Legislation Accountants are involved in every aspect of the tax legislative process and thus are uniquely positioned to influence federal tax policy. As highly skilled, nonpartisan legal professionals, they work closely with the staffs of the House and Senate tax-writing committees to design and implement legislative solutions to some of the nation's most important issues, as tax policy affects the distribution and overall size of the tax burden, the pace and nature of investment and economic growth, and even how the American health care system functions.

The Committee's work often includes, among other things, serving as an important resource to members of Congress, their staffs and the general public on present law and policy alternatives, drafting background pamphlets for congressional hearings, meeting with executive branch officials responsible for implementing changes in the tax laws, and assisting with and conducting investigations. Our legal professionals also draft detailed mark-up documents, which are used as the basis for consideration of tax bills by the House and Senate tax-writing committees, and provide crucial assistance to Members and their staffs during committee mark-ups. In addition, Joint Committee lawyers and accountants work closely with Joint Committee economists in analyzing the possible behavioral and tax revenue implications of proposed changes in the federal tax laws. Joint Committee attorneys and accountants also serve as the principal drafters of all committee reports for tax legislation passed by the House or Senate tax-writing committees or by a House-Senate conference committee, and frequently draft technical explanations of committee-passed or congressionally enacted bills for which no formal committee report has been produced. Legal and tax practitioners, taxpayers, courts of law, and executive branch officials frequently rely heavily on our work product in determining how best to interpret the nation's tax laws. Our professionals also participate in conferences and occasionally author papers furthering the Committee's involvement and expertise in the field of tax law.

The Committee is also tasked with reviewing large refund and deficiency cases once preliminary settlements have been reached between the IRS and taxpayers. The Committee employs a dedicated team of refund attorneys that work with the IRS and other Joint Committee topic experts to provide analysis of these decisions. Review of these cases enables staff to identify issues in statutory language or published regulations which can inform later legislative work of the Committee.

The Committee generally hires attorneys and accountants with a strong academic record. Attorneys generally have four or more years of federal tax experience either with a private law or accounting firm or in a federal government tax position; accountants generally have seven or more years of federal tax experience at similar employers. Many of our professionals have significantly more experience when they join the staff. Our recent

hires include partners and mid- to senior-level associates from major law and accounting firms, experienced attorneys from the IRS Office of Chief Counsel, and in-house tax professionals from major U.S. companies.

Economists

Economists at the Joint Committee serve in quantitative and policy analyst roles, both of which provide the opportunity to work with an experienced inter-disciplinary staff of tax attorneys and tax accountants to participate in the tax legislative process and influence the nation's tax laws. These economists apply their academic training and skills to tax policy in a non-partisan role, assisting both majority and minority parties in the House and Senate with legislative proposals.

Quantitative economists have the important and challenging duty of interpreting tax policy proposals and applying their economic modeling skills to produce revenue estimates in response to the thousands of such requests the Joint Committee receives each year. For certain requests, economists must also analyze the effect of a tax proposal on the macroeconomy. Our economists have unparalleled access to tax data which are used to answer these requests and to generally inform Members and their staffs of the population that tax proposals may impact. Quantitative economists write memos to report on effects of tax proposals to Members of Congress and staffs of the House and Senate tax-writing committees.

Policy analyst economists at the Joint Committee work closely with staff attorneys and accountants to assist with designing and implementing legislative solutions to Congress Members' policy goals, a level of involvement with tax policy that not many economists have. These economists share many duties with the Committee's legal professionals which include reviewing legislative text and preparing background material for Congressional hearings and markups of tax legislation. Policy analyst economists provide a price- and incentive-focused view in discussion and analysis of tax policy in meetings, presentations, and written communications for Member staff, taxpayers, and staffs of the House Ways and Means and Senate Finance committees.

Economists participate in subject matter seminars and conferences and keep up-to-date with the economics literature in order to advise staff and to inform how the Committee constructs and updates sophisticated economic models. Additionally, economists write research papers for academic audiences on important taxpayer behaviors that result from efforts to improve these models.

The Committee generally hires PhD economists with training and interest in public finance, macroeconomics, and other specialties that can apply to tax analysis and research. Our economists start at the Joint Committee

with a variety of experience; some come straight from graduate programs while others come with experience in government, industry, and academia.

Information Technology

The Joint Committee staff includes several computer and information technology specialists, who operate its network of servers, desktops, and other infrastructure. Areas of responsibility include but are not limited to: Storage and server virtualization, database administration, networking, user support, systems configuration and management, application support, system and network security, Active Directory configuration, management and planning, hardware and software maintenance, scripting, platform interoperability, and more.

Joint Committee IT staff interact with and provide support to a diverse group of attorneys, economists, accountants, and other administrative and support personnel. The Committee maintains its own computer facilities, and leverages the latest technology to afford its staff the extensive use of specialized databases and advanced applications for economic modeling and statistical analysis.

Administrative

The Joint Committee employs a number of administrative and support staff, consisting of an Office Administrator, an Administrative Specialist, a Document Production Specialist, Executive Assistants, a Legislative Analyst, Staff Assistants, Statistical Analysts, and a Tax Resource Specialist. The administrative and support staff provide an integral part of the Joint Committee's ability to respond to the needs of Congress with advice and guidance in developing tax legislation. They perform a variety of tasks in a fast paced and collegial environment. Some specific tasks include planning and administering the Joint Committee's appropriated budget, maintaining all Joint Committee records, document preparation and editing, statistical and data analysis, research, and clerking responsibilities.

Other Joint Committee Professionals

From time to time, the Joint Committee staff also employs other professionals, such as visiting professors, fellows, and legal and economic interns and externs.

Professors of law, accounting, and economics from various universities work as a part of the Joint Committee staff for limited periods or on special projects. The experience provides those in academia an opportunity to

work on cutting edge tax issues and to gain invaluable insight into the tax legislative process. These talented individuals provide an additional perspective on issues that is beneficial to the work of the Joint Committee staff.

The Joint Committee staff periodically employs research assistants in law, accounting, and economics who have some tax experience, but generally less than that required in the case of the permanent staff. The Joint Committee staff also works in connection with the intern/extern programs of certain graduate tax programs that may provide unpaid fellows, interns, and externs. These individuals work with Joint Committee staff and gain exposure to all aspects of the tax legislative process.