

Joint Committee on Taxation – Job Descriptions

Attorneys and Legislation Tax Accountants

Joint Committee attorneys and accountants are involved in every aspect of the tax legislative process. They work closely with the staffs of the two tax-writing committees, the House Ways and Means Committee and the Senate Finance Committee, to design and implement federal tax legislation, and they serve as an important resource to members of Congress and their staffs on present law and policy alternatives. The particular responsibilities of a Legislation Counsel and a Legislation Tax Accountant, and the qualifications necessary for those positions, are described more specifically below.

A Legislation Counsel or Legislation Tax Accountant is expected to develop expertise in one or more substantive areas of the tax law and to undertake the following responsibilities within those areas:

- (1) Prepare pamphlets, testimony and other written materials to serve as background for congressional hearings or to provide general information and analysis on matters of federal tax policy. This work typically requires extensive research and analysis with regard to present law, issues raised by present law, and alternative legislative solutions. The work also requires an ability to understand and integrate economic concepts (as developed by Joint Committee economists) in written materials;
- (2) Work with Members, the tax-writing committees and their staffs to develop tax legislative proposals, by providing technical assistance, suggesting alternatives and drafting technical explanations or other descriptions of the proposals;
- (3) Work closely with House and Senate legislative counsel to draft proposed tax legislation;
- (4) Draft detailed mark-up documents to be used as the basis for consideration of tax legislation by the House and Senate tax-writing committees;
- (5) Provide technical assistance to tax-writing committees, Members and their staffs during committee mark-ups of tax legislation;
- (6) Draft committee reports for tax legislation passed by the House or Senate tax-writing committees or by a House-Senate conference committee;
- (7) Draft technical explanations of bills for which no formal committee report has been produced;
- (8) Work closely with Joint Committee economists to analyze the behavioral and tax revenue implications of proposed changes in the federal tax laws, including in the revenue estimation process;
- (9) Assist with or conduct investigations either pursuant to legislation or at the request of a Member or other Congressional committee;
- (10) Represent the Joint Committee in meetings with the private sector, including professional conferences;
- (11) Monitor commercial and financial news relevant to his or her substantive areas of responsibility, and academic and practitioner articles or reports relevant to those areas; and
- (12) Monitor regulatory and other administrative developments in his or her substantive areas of responsibility in order to inform the analysis of legislative proposals and to ensure that the positions taken

by the Treasury Department and Internal Revenue Service are consistent with the legislative intent of Congress.

A Legislation Counsel or Legislation Tax Accountant may have additional responsibilities, depending on his or her particular areas of expertise. These may include, for example, assisting the Senate Foreign Relations Committee in its consideration of tax treaties or working with the Internal Revenue Service to review proposed tax refunds in excess of \$2 million (in accordance with Code section 6405).

To fulfill these responsibilities, a Legislation Counsel or Legislation Tax Accountant must have excellent written communication, oral communication, analytic, and interpersonal skills. He or she must be able to work efficiently in an open office environment under tight deadlines and with minimal supervision. In addition, a Legislation Counsel or Legislation Tax Accountant must be proactive, creative, and possess imaginative problem solving skills. A Legislation Counsel or Legislation Tax Accountant must be able to treat all Members as clients, and to put aside any personal policy preferences in the service of the policy goals of a Member or a tax-writing committee.

Qualifications. For the position of Legislation Counsel or Legislation Tax Accountant, the Joint Committee generally hires attorneys or accountants, as applicable, with a strong academic record and four or more years of federal tax experience, either with a private law or accounting firm or in a federal government tax position. For lawyers and accountants from the private sector, large firm experience is preferred. In evaluating candidates for employment, the Joint Committee looks for individuals who express willingness to work at the Joint Committee for two and a half years or more. This preference, however, does not change in any respect the employment-at-will status of Joint Committee employees.

Because the Joint Committee Staff is nonpartisan and assists both the majority and minority parties in the House and Senate, Joint Committee attorneys, accountants and other professionals must be able to maintain strict confidentiality regarding the matters on which they are engaged.

Senior Legislation Counsel

Joint Committee attorneys are involved in every aspect of the tax legislative process. They work closely with the staffs of the two tax-writing committees, the House Ways and Means Committee and the Senate Finance Committee, to design and implement federal tax legislation, and they serve as an important resource to members of Congress and their staffs on present law and policy alternatives. The particular responsibilities of a Senior Legislation Counsel, and the qualifications necessary for that position, are described more specifically below.

A Senior Legislation Counsel is expected to have developed expertise in one or more substantive areas of the tax law and to undertake the following responsibilities within those areas:

- (1) Prepare pamphlets, testimony and other written materials to serve as background for congressional hearings or to provide general information and analysis on matters of federal tax policy. This work typically requires extensive research and analysis with regard to present law, issues raised by present law, and alternative legislative solutions. The work also requires an ability to understand and integrate economic concepts (as developed by Joint Committee economists) in written materials;
- (2) Work with Members, the tax-writing committees and their staffs to develop tax legislative proposals, by providing technical assistance, suggesting alternatives and drafting technical explanations or other descriptions of the proposals;
- (3) Work closely with House and Senate legislative counsel to draft proposed tax legislation;
- (4) Draft detailed mark-up documents to be used as the basis for consideration of tax legislation by the House and Senate tax-writing committees;
- (5) Provide technical assistance to tax-writing committees, Members and their staffs during committee mark-ups of tax legislation;
- (6) Draft committee reports for tax legislation passed by the House or Senate tax-writing committees or by a House-Senate conference committee;
- (7) Draft technical explanations of bills for which no formal committee report has been produced;
- (8) Work closely with Joint Committee economists to analyze the behavioral and tax revenue implications of proposed changes in the federal tax laws, including in the revenue estimation process;
- (9) Assist with or conduct investigations either pursuant to legislation or at the request of a Member or other Congressional committee;
- (10) Represent the Joint Committee in meetings with the private sector, including professional conferences;
- (11) Monitor commercial and financial news relevant to his or her substantive areas of responsibility, and academic and practitioner articles or reports relevant to those areas; and
- (12) Monitor regulatory and other administrative developments in his or her substantive areas of responsibility in order to inform the analysis of legislative proposals and to ensure that the positions taken by the Treasury Department and Internal Revenue Service are consistent with the legislative intent of Congress.

A Senior Legislation Counsel is expected to assist in coordinating the preparation of Joint Committee written materials and to serve as a resource and mentor for less-experienced attorneys. A Senior Legislation Counsel is also expected to have extensive expertise in one or more substantive areas of the tax law and to assume a leadership role in the analysis and development of legislative proposals in those areas. Senior Legislation Counsel must be able to coordinate the work of other lawyers and economists within the Joint Committee, as well as the interests of staff of the tax-writing committees or Member offices and the Executive branch, to deliver a timely and well-reasoned end product.

A Senior Legislation Counsel may have additional responsibilities, depending on his or her particular areas of expertise. These may include, for example, assisting the Senate Foreign Relations Committee in its consideration of tax treaties or working with the Internal Revenue Service to review proposed tax refunds in excess of \$2 million (in accordance with Code section 6405).

To fulfill these responsibilities, a Senior Legislation Counsel must have excellent written communication, oral communication, analytic, and interpersonal skills. He or she must be able to work efficiently in an open office environment under tight deadlines and with minimal supervision. In addition, a Senior Legislation Counsel must be proactive, creative, and possess imaginative problem solving skills. A Senior Legislation Counsel must be able to treat all Members as clients, and to put aside any personal policy preferences in the service of the policy goals of a Member or a tax-writing committee.

Qualifications. For the position of Senior Legislation Counsel, the Joint Committee generally hires attorneys with a strong academic record and eight or more years of federal tax experience, which typically includes experience with the Joint Committee as a Legislation Counsel but, alternatively, may include significant experience in another federal government tax position or with a private law or accounting firm. For lawyers from the private sector, large firm experience is preferred. In evaluating candidates for employment, the Joint Committee looks for individuals who express willingness to work at the Joint Committee for two and a half years or more. This preference, however, does not change in any respect the employment-at-will status of Joint Committee employees.

Because the Joint Committee Staff is nonpartisan and assists both the majority and minority parties in the House and Senate, Joint Committee attorneys and other professionals must be able to maintain strict confidentiality regarding the matters on which they are engaged.

Economists

Economists at the Joint Committee on Taxation have the unique opportunity to participate in the tax legislation process, helping to design changes in the nation's tax laws. If you have an interest in having an influence on how the government levies taxes to finance its activities, the Joint Committee is one of the two places in the federal government where a group of economists have direct influence on tax policy. Besides working with other economists who have a uniquely deep knowledge of the interaction between economics and taxation, you'll also have the chance to work with some of the brightest tax attorneys and accountants in the nation.

As an economist at the Joint Committee, you will have the chance to work on both short-term and long-term projects. You will have unparalleled access to tax data, supported by excellent computing and software resources. While there are plenty of "routine" working days, it is also not unusual to come in to the office and find that a new project awaits your attention, requiring you to rapidly become familiar with new issues. The coming few years should be particularly interesting for tax policy, with major portions of the tax code expiring, major health care reform initiatives from Presidential candidates and Congress, and, in particular, continued pressure to reform the Alternative Minimum Tax.

Some of the specific tasks performed by economists at JCT include: analyzing the effect of a tax proposal on federal revenues, given taxpayers' likely behavioral responses; analyzing the effect of tax proposals on the macroeconomy; updating or creating models to assist in analyzing revenue or macroeconomic effects; assisting in crafting legislative proposals; providing written qualitative or quantitative analysis of the potential effects of tax proposals; assisting in writing testimony regarding tax proposals; meeting with Congressional staff or with taxpayers or their representatives to discuss tax proposals; and writing and reporting on the effects of tax proposals, both within JCT and at seminars or conferences.

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 advanced applications such as economic modeling, statistical analysis software, and specialized databases.

Administrative

The Joint Committee employs a number of support staff, consisting of an Administrative Director, Chief Clerk, staff assistants, executive assistants, Tax Resource Specialists, statistical analysts, Document Production Specialists, and an Administrative Specialist. The administrative and support staff provide an integral part of the Joint Committee's ability to respond to the needs of Congress, and for advice and guidance in developing tax legislation. Support staff perform a variety of tasks in a fast paced and collegial environment. Some of these tasks include clerking responsibilities, editing, statistical and data analysis, document preparation, and research. (See job opportunities page.)

Other Joint Committee Professionals

The Joint Committee Staff also employs other professionals, such as visiting professors, fellows, and legal and economic interns and externs.

Economic and law professors 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 fellows, interns, and externs who have some tax experience, but generally less than that required in the case of the permanent staff. These individuals work with the staff in all aspects of the tax legislative process. The Joint Committee staff also works in connection with the intern/extern programs of certain graduate tax programs.