

ANNOUNCEMENT OF CONFERENCE AND CALL FOR CONTRIBUTIONS

TAXATION AND GENDER EQUALITY CONFERENCE: RESEARCH ROUNDTABLE AND POLICY PROGRAM

As the Organizers and members of the Academic Advisory Committee we are pleased to issue this Announcement and Call for Contributions to an event that will be held on September 14 and 15, 2020, in Washington, DC, to explore the interaction between tax law and gender equality. The goal of the Conference, which is sponsored by the Tax Policy Center, the American Tax Policy Institute, the American Bar Foundation, and, subject to the final approval of their boards, the Tax Section of the American Bar Association and the American College of Tax Counsel, is to shine a spotlight on gender issues in taxation and to bring consideration of gender impacts into mainstream discussions surrounding the enactment and administration of tax laws. The intended scope of the Conference is broad, focusing not only on gender issues in U.S. tax law but also on gender issues in the tax laws of other countries; it will consider all taxes, whether income, consumption, transfer, wealth, or other national-level taxes, as well as subnational taxes.

The Conference will begin on Monday, September 14, 2020 at the Washington, DC, offices of Pillsbury Winthrop Shaw Pittman with a research roundtable featuring principally academic papers. The research roundtable will follow the format typical of academic conferences, providing ample time for conversation among participants.

The second day of the Conference, Tuesday, September 15, 2020, will be held at the Urban-Brookings Tax Policy Center, also in Washington, DC. It will consist of a policy-oriented program of panel discussions bringing together academics, practicing attorneys, economists, policy makers, legislators and others to consider issues related to gender and taxation and to consider strategies for incorporation of gender-related concerns into everyday tax policy discourse. At least one panel will feature the recent work undertaken by the National Women's Law Center exploring the relationship between taxation and gender (*see* <https://nwlc-ciw49tixgw5lbab.stackpathdns.com/wp-content/uploads/2019/11/NWLC-Tax-Executive-Summary-Accessible.pdf>).

We are now seeking participants interested in contributing either to the research roundtable or to the policy program (or to both). Participants can be legal academics, economists, legal practitioners, government officials, policy researchers, or others with an interest and expertise in tax law and its administration. Contributors from the United States as well as other countries are welcome.

Scholars, analysts and policymakers of all levels of seniority and from all disciplines are invited to submit proposals for consideration for inclusion in panel discussions. We expect that for each day of the program, there will be approximately 5-10 speaking slots available. Contributions to be presented at the research roundtable should be works in progress, not published (or committed to publication) prior to the conference. Contributions to be presented as part of the policy

program may be works in progress or may be work published (or committed to publication) prior to the conference. A brief description of possible panel topics to be addressed in the policy program is provided below; please understand that this listing is intended to provide directional guidance on possible panel and research paper topics and should not be viewed as limiting the potential issues to be addressed.

Those interested in presenting at either the research roundtable or the policy program portion of the Conference should send an abstract of no more than 500 words describing their proposed presentation, an indication of whether the proposal is for the research roundtable or the policy program, and a copy of their CV to Alice Abreu at taxandgender@temple.edu. If the proposed panel presentation is based on a published or soon-to-be-published work, please also attach a copy or draft of the work. Expressions of interest are due by **March 15, 2020**. The Academic Advisory Committee expects to notify accepted participants by **May 1, 2020**. Accepted participants should submit circulation drafts of the work to be presented no later than August 14, 2020. Selected participants may be invited to publish their completed papers in THE TAX LAWYER or may choose to publish elsewhere. (THE TAX LAWYER is the flagship scholarly journal published by the Tax Section of the American Bar Association and is published in cooperation with the Graduate Tax Program of the Northwestern University Pritzker School of Law; it has a robust circulation both in print and through electronic access).

Limited funding may be available for reasonable travel expenses of those selected to present their work; in your expression of interest please indicate whether you will need financial assistance to participate in this event. There is no fee for attending the conference. The conference will be webcast and is open to members of the public.

We look forward to hearing from many interested potential contributors.

Organizers: Julie Divola (Pillsbury Winthrop Shaw Pittman and American Tax Policy Institute), Elaine Maag (Tax Policy Center), and Alice Abreu (Temple Center for Tax Law and Public Policy and American Tax Policy Institute)

Academic Advisory Committee: Alice Abreu (Temple), Bridget Crawford, (Pace) Anthony Infanti (Pittsburgh), Ariel Jurow Kleiman (San Diego), and Stephen Shay (Harvard)

POSSIBLE DISCUSSION TOPICS

The following is a representative list of panel topics for the policy program. Final panel topics will be determined based upon the abstracts received in response to this Call for Contributions.

1. In general: A review of the positive and negative (intentional and unintentional) impacts of tax laws on gender equality, including a broad discussion of the form such tax laws can take (e.g., the marriage penalty, deductions or exemptions for entrepreneurial efforts, consumption vs. income taxes, wage withholding taxes, pink taxes, corporate tax expenditures).
2. Impacts of U.S. tax laws on gender equality. Possible topics for separate panels include:

- a. Specific issues under the TCJA.
 - b. A comparisons of gender equality issues as reflected in the tax reform proposals advanced by the current presidential candidates.
3. One or more topics covered in three interrelated reports prepared by the National Women's Law Center (NWLC) that examine the federal tax code with a focus on gender and racial equity and explore policies to make the tax code work for everyone. (*See* (i) *The Faulty Foundations of the Tax Code: Gender and Racial Bias in Our Tax Laws*, (ii) *Reckoning with the Hidden Rules of Gender in the Tax Code: How Low Taxes on Corporations and the Wealthy Impact Women's Economic Opportunity and Security* and (iii) *The Faulty Foundations of the Tax Code: Gender and Racial Bias in Our Tax Laws* at <https://nwlc.org/resources/gender-and-the-tax-code/>.) The papers were prepared by NWLC in collaboration with Groundwork Collaborative, the Roosevelt Institute, and the Georgetown Center on Poverty and Inequality.
4. Impact of U.S. tax administration (including collection and other enforcement efforts) on gender equality (e.g., innocent spouse relief).
5. Discussion of the economic impact of tax laws that influence gender equality (e.g., distributional effect on how income is distributed between the sexes and allocative effect on how paid and unpaid labor is allocated between the sexes). General discussion of the connection between gender equality and economic growth.
6. Examination of tax systems in countries that have historically been more thoughtful than the United States on the question of taxation and gender equality, including measures such countries have taken to advance the issue. For example, the German Technical Cooperative has a program to support OECD partner countries in their efforts to reform tax policy and tax administration to avoid or eliminate gender bias.
7. Examination of the impact of tax laws on gender equality in developing countries. For example, the International Centre for Tax and Development with support from the Bill and Melinda Gates Foundation has done research in this area.
8. Use of gender-neutral language in the tax law and government publications and encouraging equivalent use of names that suggest male, female, and indeterminate genders and the accompanying pronouns.