

## Biographies

### Global tax consensus: Can it survive?



**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](http://vivahammertax.com) and [vhammer@brandeis.edu](mailto:vhammer@brandeis.edu).



**Michael Plowgian** served as the Deputy Assistant Secretary for International Tax Affairs in the U.S. Department of the Treasury, where he was responsible for international tax policy including regulations, bilateral tax treaties, and multilateral tax negotiations. Michael was the lead tax negotiator for the United States at the Inclusive Framework. Michael has over 20 years of experience in international tax and is a frequent speaker and writer on international tax.