Diversity in the ABA Tax Section

PAM OLSON∗

The first Tax Section meeting I attended was in Phoenix in the winter of 1985. Snow in Washington, D.C. snarled the travel plans of those of us from Washington. Phoenix, which we expected would offer a respite from the winter weather, was experiencing what the locals said was the coldest weather in 75 years. It was cold enough that it took more than ten years for the Tax Section to forget the weather that year and schedule another winter meeting in Phoenix.

While the weather was cold, the Tax Section’s reception of new members was warm. From my earliest days of participating in the Tax Section, the commitment of its members to diversity has been clear. At the time of the Phoenix meeting, I was working for the Office of Chief Counsel on the staff of then Chief Counsel, Fred Goldberg. In the assignments I had while at the Service, I had had the good fortune to meet a number of the giants of the tax bar—Jack Nolan, Phil Mann, Larry Gibbs, Buck Chapoton, Ken Gideon, Jim Merritt, David Glickman, B. John Williams, Marty Ginsburg—all of whom became mentors to me in one way or another. Fred Goldberg, who has been a mentor throughout my career, encouraged me to attend the Phoenix meeting. It launched my participation in the Tax Section and brought the opportunity to serve the profession with other giants of the tax bar—Carr Ferguson, Shirley Peterson, Tom Terry, Stef Tucker, Steve Salch, Paul Sax, Paige Marvel, Herb Beller, and Bill Wilkins, to name a few.

My involvement in the work of the Tax Section began with the Employment Taxes Committee. At the Phoenix meeting, one of my assignments was to attend the Employment Taxes Committee meeting to hear the discussion on recently-issued fringe benefit regulations that had significant employment tax ramifications. It was a small committee—so small that Yale Goldberg and Dan Morgan had traded the chair and vice chair positions for a few years—but it always fielded a lively and informative discussion. As a government official, I was hesitant at first to join the discussion. Some private bar groups affirmatively limited the participation of government officials. Not the Tax Section, however. I quickly realized the value of the insights I could bring from my involvement in the drafting of the regulations, and at the meeting’s conclusion, Yale and Dan invited me to join the committee.

A few years later, Jim Merritt took over as Employment Taxes Committee Chair; I became the Vice Chair under Jim and then the Chair. Committee attendance benefited in those years by controversy involving employment

taxes and continued discussion of Social Security reform. There were congressional hearings, and the Committee helped prepare the Tax Section’s input, which meant interaction with the leaders of the Tax Section.

While serving as Employment Taxes Committee Chair and on the Government Affairs Committee, I became well-acquainted with Paige Marvel, then a highly-regarded private practitioner and now a judge on the United States Tax Court. Paige was on the Council of the Tax Section and broke the news that I had been nominated to serve on the Council. Paige was a wonderful mentor and provided sage advice at every stage of my Tax Section involvement. Eventually I succeeded Paige as the Vice Chair for Committee Operations. She left large shoes to fill. I assumed Paige would be the first woman to serve as chair of the Tax Section. She had certainly earned it. As a female, she has been a pioneer in every way throughout her career. She elected a different course, however, when President Bill Clinton called her to service on the United States Tax Court.

Judge Marvel’s decision paved the way for me to become the first woman to chair the Section. By all rights, my nomination to the position of chair should have taken far longer than it did. Unlike some professional organizations, the Tax Section does not have a set ladder of leadership positions through which members rise to eventually assume the top post. Many members—including more than a few of the giants of the tax bar—hold senior leadership positions, council director and vice chair, but do not advance to the top job. Some step aside for personal or career reasons, but others do so because they see a way to make an impact of a different sort. They see an opportunity to advance diversity or a promising young career, and so they set personal aspirations to the side. In 1999, there were a number of highly-qualified male candidates in the running to be Tax Section Chair, all of whose service to the Tax Section extended well beyond mine. The nominating committee of the Tax Section concluded it was time to advance a woman to the position of chair, however, and I was the beneficiary. I am grateful to this day for the opportunity they gave me to lead the Tax Section.

What I learned from years of participating in the Tax Section, combined with serving for several years as a hiring partner at Skadden, Arps, is the importance of an intentional and unwavering focus on diversity. In the case of the Tax Section, leadership adopted a methodical approach to building a more diverse membership. It formed a committee on women and minorities (which became the Diversity Committee) intended to encourage their participation in the Tax Section and promote their advancement to leadership positions. Recognizing that more diverse members and leaders depended on a more diverse profession, the Tax Section also formed a committee on membership and marketing that worked to increase the participation of a younger and more diverse population. One of the Committee’s focuses was on increasing the number of government lawyers active in the Tax Section. Success there brought multiple benefits—greater diversity through the government’s attraction and retention of a diverse workforce and a more robust discussion
of issues within the bar stemming from members who held disparate points of view. The Tax Section also formed a Young Lawyers Forum to encourage the participation of the next generation of tax professionals and groom future leaders of the bar. It established the Jack Nolan Fellows program to identify and provide opportunities within the Tax Section for promising young tax lawyers. It asked committee chairs to focus on content aimed at lawyers new to the profession and revamped the program guide for the fall, winter, and spring meetings to make them accessible to the uninitiated. It color-coded badges for first time attendees and asked committee leaders to make an effort to introduce newcomers to other members.

This year, for the first time, a Hispanic American, Armando Gomez, leads the Tax Section. Perhaps proving the success of the Tax Section’s programs for identifying promising young leaders, Armando’s leadership potential was identified early in his career. Though you wouldn’t know it from his Tax Section résumé, I believe Armando is the youngest person ever to lead the Tax Section.

Looking back on the experience of the last 30 years, it is striking how willing the Tax Section has been to make the investments that would change it into a more diverse organization. We all have “blindspots” that obscure our biases and color our judgment, which is why it is so important that the Tax Section’s election of diverse candidates to the top post has not represented a “one and done” but rather a commitment to building a more diverse profession, reaching all the way back to law school. While there is still much to accomplish on the diversity front, the Tax Section’s history provides an inspiration and a model for steps that can continue to build a more diverse profession for the future.