

Mike Kaercher is a Senior Attorney Advisor and Director of the Climate Tax Project at the Tax Law Center at NYU Law. He has over a decade of experience on a broad range of complex federal tax issues. Kaercher currently focuses on leading the Tax Law Center's work on the implementation of the climate tax provisions of the Inflation Reduction Act, as well as contributes to the Center's work across a range of other issue areas.

Prior to joining the Tax Law Center, Kaercher spent two years on detail to the House Ways and Means majority tax staff. While there, he designed and advanced tax policy in various substantive areas, including green energy tax policy, excise taxes, and COVID relief.

For seven years, he was an employee of the Office of Associate Chief Counsel (International) at the IRS, where he advised the IRS on interpretation, administration, and enforcement of various international tax regimes, including the Foreign Account Tax Compliance Act (FATCA), the Global Intangible Low-Taxed Income (GILTI) regime, and the Subpart F regime. In that role, he also drafted certain regulations and other guidance related to these regimes.

Prior to joining the government, Kaercher was an associate at Ivins, Phillips & Barker, and at WilmerHale, where he advised large corporations and universities, primarily on employee benefits matters.

Kaercher holds a JD from Harvard Law School, and a BA from Colgate University.

Kaercher is admitted to practice law in Washington, DC and Maryland.