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ECONOMICS PARTNERS

LLC

Jonathan Lubick

Position Senior Economist, Economics Partners, LLC

Education M.A., Economics, University of Maryland
B.A., Economics and French, University of Michigan

Languages English, French, Hebrew

**Professional
Summary**

Jonathan Lubick is president of Jonathan Lubick Consulting Ltd. and a Senior Affiliated Economist to Economics Partners LLC. Jonathan has been involved in transfer pricing and valuation studies and examinations from 1989. In transfer pricing, he has performed studies for use in controversy cases in the U.S., Israel, U.K., Canada, and Mexico among others. He was named by the Legal Media Group's Guide to the World's Leading Transfer Pricing Advisors in 2011, 2009 and 2008 as a leading U.S. and Israeli transfer pricing expert, and in 2006 as the only transfer pricing expert in Israel. He has been a lead economist on transfer pricing audits and/or Advance Pricing Agreements in Israel, the U.S., U.K., Germany, and South Africa.

Prior to joining EP, Mr. Lubick was first a principal and then a Senior Consultant with Charles River Associates. He worked to develop an Israeli practice from 2008, and has succeeded in advising some of Israel's largest multinational corporations. Prior to CRA, Mr. Lubick was a principal with Ernst & Young's Transfer Pricing Practice in New York City. Jonathan worked for EY and resided in Israel from 2000 to 2006, serving as the economist in charge of a twelve person team and leading the Transfer Pricing Desk in Israel. In Israel, Mr. Lubick represented Israeli companies' transfer pricing and valuation issues globally, representing them in the U.S., Europe, Asia, and Africa, and was the primary outside consultant to the Israel Tax Authority's preparation of the Israel transfer pricing regulations from 2002 through 2006. Mr. Lubick is recognized by ITA as a leading transfer pricing advisor. Prior to his work with E&Y in New York, Jonathan was a senior manager with Arthur Andersen in New York. Mr. Lubick has experience in multiple industries, with a strong working knowledge on projects in the hi-technology, pharmaceutical, chemical, agricultural, heavy machinery, services, telecommunications, medical, and textile industries.

Experience Senior Economist
2012 – Present
Economics Partners, LLC

President
2008 – Present
Jonathan Lubick Consulting, Ltd.

Senior Consultant
2008 –2011
Ballentine Barbera Group, A Charles River Associates Company

Principal
2006 - 2007
CRA International, New York, NY

- Engage in business development through marketing and sales of an independent transfer pricing and valuation practice, with reliance on CRA tradename on a case by case basis. Arrange seminars and webinars, and client workshops on transfer pricing issues, on both a non-fee and a fee basis;
- Manages a team of professionals both within his own company and in CRA;
- Provides large multinationals with strategic analyses and insights regarding planning work and audit defense. Has a self-contained practice of approximately \$500,000 in multiple jurisdictions, including the U.S., Israel, and France.
- Industries served include “heavier” industries such as building and construction, automobile, and textile, to pharmaceutical and medical industries, to professional services, with a specialization in high tech and telecommunications industries. Some financial services work engaged in as well.
- Manage and oversight of professional fees ranging from \$1 million to \$2.5 million.

Principal (Executive Director)
1997 – 2006
Ernst and Young LLP, New York, NY

While with Ernst & Young, Mr. Lubick built and developed the Israel Transfer Pricing practice. He also was involved in the New York City transfer pricing practice. His work involved hiring, training, and overseeing the transfer pricing staff as well as integration with international tax partners and auditors.

He has worked on projects including:

- U.S. and OECD transfer pricing studies.
- Valuation work for varying U.S. tax issues such as PFIC work, and company valuations for tax purposes.
- Advising clients as a global transfer pricing representative on transfer pricing examinations in countries such as U.S. (appeals level), U.K. (commissioner level), Germany, France, and Norway.
- Serving as special advisor to Israel Tax Authority for their preparation of proposed transfer pricing regulations.

Senior Manager
Ernst & Young LLP, New York, NY

As senior manager at Ernst & Young, Mr. Lubick’s transfer pricing work pertained to multinational companies. He worked on Advanced Pricing Agreements, IRS audit cases, and tax planning documentation reports and focused on both inbound and outbound transfer pricing issues

Senior Manager; Manager
1994–1997
Arthur Andersen LLP, New York, NY

While working at Arthur Andersen, Mr. Lubick worked on a wide range of transfer pricing engagements pertaining to U.S. regulations. Work included tax documentation studies, and several tax planning studies. He was also involved in IRS audits, published

transfer pricing articles, and led the N.Y. office for entrepreneurial clients (i.e. mid-sized clients).

Manager; Senior Consultant
1989–1994
KPMG LLP, Washington, D.C.

At KPMG, Mr. Lubick conducted transfer pricing analyses for multinational clients. Work included analyses and financial searches. He also worked on environmental projects for feasibility regarding U.S. Congress environmental regulations. His transfer pricing work pertained mainly to inbound clients under IRS audits.

Research Assistant
1987–1989
Brookings Institution, Washington, D.C.

At the Brookings Institution, Mr. Lubick worked on research pertaining to the FSLIC Savings and Loan crisis. He also performed research regarding macroeconomic effects on the U.S. economy of the savings and loan crisis.

Publications Named by 2008 and 2010 Legal Media Group's *"Guide to the World's Leading Transfer Pricing Advisors"* as a U.S. expert.

Published Articles

- Multiple – Provided Upon Request