

March 9, 2023

## BENJAMIN B. LOCKWOOD

---

ben.lockwood@wharton.upenn.edu

bepp.wharton.upenn.edu/profile/benlo

Vance Hall #317, 3733 Spruce St  
Philadelphia, Pennsylvania 19104

### EMPLOYMENT

Clarence Nickman Assistant Professor of Business Economics and Public Policy,  
The Wharton School at the University of Pennsylvania, 2016–present

National Bureau of Economic Research, Faculty Research Fellow, 2017–present

Princeton University Department of Economics, Visiting Fellow, 2019–2020.

### RESEARCH AND TEACHING FIELDS

Public Economics, Applied Microeconomics, Behavioral Economics

### EDUCATION

PhD in Business Economics. Harvard University, May 2016

Dissertation title: “Essays in Optimal Taxation”

Advisors: Raj Chetty, Nathaniel Hendren, David Laibson, Matthew Weinzierl

BA in Economics, Philosophy *summa cum laude*, Amherst College, May 2008

### PUBLICATIONS

Lockwood, Benjamin B., Afras Sial, and Matthew Weinzierl. 2021. “Designing, not Checking, for Policy Robustness: An Example with Optimal Taxation.” *Tax Policy and the Economy* 35: pp. 1–54.

Lockwood, Benjamin B. 2020. “Optimal Income Taxation with Present Bias.” *American Economic Journal: Economic Policy* 12(4): 298–327.

Allcott, Hunt, Benjamin B. Lockwood, and Dmitry Taubinsky. 2019. "Regressive Sin Taxes, with an Application to the Optimal Soda Tax." *Quarterly Journal of Economics* 134 (3): 1557–1626.

Grummon, Anna H., Benjamin B. Lockwood, Dmitry Taubinsky, and Hunt Allcott. 2019. "Designing Better Sugary Drink Taxes." *Science* 365(6457): 989–900.

Allcott, Hunt, Benjamin B. Lockwood, and Dmitry Taubinsky. 2019. "Should We Tax Soda? An Overview of Theory and Evidence." *Journal of Economic Perspectives* 33(3): 202–227.

Allcott, Hunt, Benjamin B. Lockwood, and Dmitry Taubinsky. 2018. "Ramsey Strikes Back: Optimal Commodity Taxes and Redistribution in the Presence of Salience." *American Economic Association Papers and Proceedings* 108(5): 88–92.

Lockwood, Benjamin B., Charles G. Nathanson, and E. Glen Weyl. 2017. "Taxation and the Allocation of Talent." *Journal of Political Economy* 125(5): 1635–1682.

Lockwood, Benjamin B., and Matthew Weinzierl. 2016. "Positive and Normative Judgments Implicit in U.S. Tax Policy." *Journal of Monetary Economics* 77: 30–47.

Lockwood, Benjamin B., and Matthew Weinzierl. 2015. "De Gustibus non est Taxandum: Heterogeneity in Preferences and Optimal Redistribution." *Journal of Public Economics* 124: 74–80.

Rockoff, Jonah, and Benjamin B. Lockwood. 2010. "Stuck in the Middle: Impacts of Grade Configuration in Public Schools." *Journal of Public Economics* 94: 1051–1061.

### **Working papers**

Ferey, Antoine, Benjamin B. Lockwood, and Dmitry Taubinsky. "Sufficient Statistics for Nonlinear Tax Systems with General Across-Income Heterogeneity." *NBER Working Paper* 29582. Revise and resubmit at the *American Economic Review*.

Lockwood, Benjamin (r) Hunt Allcott (r) Dmitry Taubinsky (r) Afras Sial.  
“What Drives Demand for State-Run Lotteries? Evidence and Welfare  
Implications.” *NBER Working Paper 28975*. Revise and resubmit at the *Review of  
Economic Studies*.

Anagol, Santosh, Allan Davids, Benjamin B. Lockwood, and Tarun Ramadorai.  
“Diffuse Bunching with Frictions: Theory and Estimation.”

## **HONORS AND AWARDS**

National Tax Association Doctoral Dissertation Award, 2016

Roger Martin Award for Excellence in Doctoral Research, Harvard, 2015

Certificates of Distinction in Teaching, Bok Center for Teaching and Learning,  
Harvard University, 2014, 2015

Sandra Ohrn Family Graduate Student Dissertation Fellowship, 2015–2016

Beinecke Scholarship for Graduate Studies, 2007

## **ACADEMIC SERVICE**

### **Departmental committee service**

PhD Admissions Committee: 2016–2017, 2017–2018, 2018–2019, 2019–2020.

Wharton Applied Economics Workshop Co-organizer: 2019–2020, 2020–2021.

### **Conferences**

“Optimal Taxation” Field Organizer, National Tax Association Annual Meetings,  
2021.

Co-organizer, “Penn Wharton Conference on Race and Economics in Honor of  
Sadie Tanner Mossell Alexander.” Hosted virtually, Oct 16, 2020.

Scientific Committee Member, International Institute for Public Finance Annual Congress, 2020.

Organizer, “Normative Ethics and Welfare Economics Conference.”  
3rd Biannual. Hosted at Wharton, Oct. 26–27, 2019.

Scientific Committee Member, International Institute for Public Finance Annual Congress, 2018.

“Behavioral Public Finance” Field Organizer, National Tax Association Annual Meetings, 2018, 2019.

### **Selected journal referee service**

*American Economic Journal: Applied Economics, American Economic Journal: Economic Policy, American Economic Review, American Political Science Review, Econometrica, Journal of the European Economic Association, Journal of Economic Literature, Journal of Human Resources, Journal of Health Economics, Journal of Political Economy, Journal of Public Economics, Journal of Public Economic Theory, National Tax Journal, Review of Economics and Statistics, Review of Economic Studies, Social Choice and Welfare, Quarterly Journal of Economics.*

### **Grant reviewing**

*National Science Foundation.*

## **TEACHING AND ADVISING**

### **MBA teaching**

MGEC 611: Managerial Economics, Wharton, 2016, 2018

MGEC 612: Advanced Managerial Economics, Wharton, 2017, 2018, 2020, 2021

### **PhD teaching**

BEPP 933: Public Economics, Wharton, 2019

### **PhD advising**

Jennie Huang, 2019: Vanguard Research.

Hideto Koizumi, 2020: Hitotsubashi University (postdoctoral researcher).

Mingli Zhong, 2020: NBER post-doc, Urban Institute.  
Jacob Krimmel, 2021: Federal Reserve Board.  
Tony He, 2022: Rutgers Business School.  
Philip Mulder, 2022: University of Wisconsin Business School.

**INVITED PRESENTATIONS AND CONFERENCES (INCLUDING SCHEDULED)**

2023: NYU Applied Economics and Development Seminar, NBER Spring Public Finance Meeting.

2022: University of Michigan Public Economics Seminar, Toulouse School of Economics Public Economics Seminar, LMU Munich Public Economics Seminar, CREST Paris Microeconometric Research Seminar, UNC Charlotte Economics Seminar, Tulane University Economics Seminar.

2021: Welfare Economics and Economic Policy Seminar virtual series, International Online Public Finance Seminar Series, NBER Summer Institute Macro Public Finance, Swarthmore Economics Seminar, Tax Fairness Workshop (Oslo, Norway).

2020: American Economic Association Annual Meeting, Georgetown Tax Policy Colloquium, NBER Summer Institute Public Economics Program, Swarthmore Economics Seminar, NBER Tax Policy and the Economy Conference.

2019: American Economic Association Annual Meeting, Villanova University, Purdue University, Copenhagen University / CEBI, Stockholm University, University of Oslo, Institute for Fiscal Studies, Harvard Radcliffe Beverage Tax Symposium, UTax-International Conference, Princeton Public Finance Workshop, Haverford Department of Economics Seminar, National Tax Association Annual Conference, UC Berkeley joint Public Economics / Psychology and Economics Seminar.

2018: American Economic Association Annual Meeting, Michigan State University Applied Microeconomics Seminar, Society for Benefit Cost Analysis Annual Conference, NBER Spring Public Finance Meeting, Columbia Applied Microeconomics Seminar, University of Bonn Applied Micro Workshop, University of Cologne Center for Macroeconomic Research Seminar, Yale Labor and Public Economics Seminar, National Tax Association Annual Conference.

2017: University of Michigan Public Economics Seminar, Brown Applied Microeconomics Seminar, Wharton Applied Economics Seminar, Penn Law & Policy Workshop, National Tax Association Annual Conference.

2016: Cornell Public Finance and Behavioral Economics Workshop, Normative Ethics and Welfare Economics Conference, National Tax Association Annual Conference.

2015: Carnegie Rochester NYU Conference on Public Policy, American Economic Association Annual Meeting.

2014: National Tax Association Annual Conference, Meeting of the Society for Social Choice and Welfare.

2013: Princeton Social Choice and Public Economics Workshop.

2012: National Tax Association Annual Meeting.

## **OTHER WRITING**

Allcott, Hunt, Benjamin B. Lockwood, and Dmitry Taubinsky. 2019. "The cigarette tax has saved millions of lives. A soda tax could too" *Los Angeles Times*, June 3. <https://www.latimes.com/opinion/op-ed/la-oe-allcott-lockwood-taubinsky-soda-tax-economics-20190603-story.html>

Lockwood, Benjamin B., Charles G. Nathanson, and E. Glen Weyl. 2017. "What If Socially Useful Jobs Were Taxed Less Than Other Jobs?" *Harvard Business Review*. October 11. <https://hbr.org/2017/10/what-if-socially-useful-jobs-were-taxed-less-than-other-jobs>

## **MEDIA COVERAGE**

*The Pennsylvania Gazette*: "Inequality Economics." April 2020. [thepenngazette.com/inequality-economics/](http://thepenngazette.com/inequality-economics/)

*The Economist*: "How to tax sugary drinks." May 2019. [www.economist.com/finance-and-economics/2019/05/23/how-to-tax-sugary-drinks](http://www.economist.com/finance-and-economics/2019/05/23/how-to-tax-sugary-drinks)

*The Philadelphia Inquirer*: “A nationwide tax on soda? Economists say it would be good for the country, and here’s their ‘optimal’ rate.” [www.inquirer.com/news/soda-tax-federal-economist-cost-benefit-20190520.html](http://www.inquirer.com/news/soda-tax-federal-economist-cost-benefit-20190520.html)

#### **PROFESSIONAL MEMBERSHIPS**

American Economic Association member, 2015–present.

National Tax Association member, 2012–present.

#### **CITIZENSHIP**

U.S. citizen.