BENJAMIN B. LOCKWOOD

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

ACADEMIC APPOINTMENTS

University of Pennsylvania: Wharton School, Business Economics and Public Policy
Department

Associate Professor of Business Economics and Public Policy (with tenure), 2025–
Clarence Nickman Asst. Professor of Business Economics and Public Policy, 2020–2025
Assistant Professor of Business Economics and Public Policy, 2016–2020

EDUCATION

Ph.D. in Business Economics. Harvard University, 2016.
Dissertation title: "Essays in Optimal Taxation"
Advisors: Raj Chetty, Nathaniel Hendren, David Laibson, Matthew Weinzierl

B.A. in Economics, Philosophy *summa cum laude,* Amherst College, 2008.

ACADEMIC AFFILIATIONS

National Bureau of Economic Research,
Research Associate (Public Economics), 2025–present
Faculty Research Fellow (Public Economics), 2017–2025

VISITING POSITIONS

LMU Munich, Center for Economic Studies, Visiting Researcher, April–May 2022
Princeton University, Department of Economics, Visiting Fellow, 2019–2020

PEER-REVIEWED PUBLICATIONS

"What Drives Demand for State-Run Lotteries? Evidence and Welfare Implications"
(with Hunt Allcott, Dmitry Taubinsky, and Afras Sial), ***Review of Economic Studies***,
2025, 92(4): 2578–2623.

"Sufficient Statistics for Nonlinear Tax Systems with General Across-Income
Heterogeneity" (with Antoine Ferey and Dmitry Taubinsky), ***American Economic
Review***, 2024, 114(10): 3206–3249.

"Optimal Income Taxation with Present Bias" ***American Economic Journal:
Economic Policy***, 2020, 12(4): 298–327.

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

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

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

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

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

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

"Stuck in the Middle: Impacts of Grade Configuration in Public Schools" (with Jonah Rockoff), *Journal of Public Economics*, 2010, 94: 1051–1061.

OTHER PUBLICATIONS

"Designing, not Checking, for Policy Robustness: An Example with Optimal Taxation" (with Afras Sial and Matthew Weinzierl), *Tax Policy and the Economy* 2021, 35: pp. 1–54.

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

OTHER WRITING

"Sin Taxes: Good, Better, Best" (with Hunt Allcott and Dmitry Taubinsky), *NBER Reporter*, 2023, March 31.

"The cigarette tax has saved millions of lives. A soda tax could too" (with Hunt Allcott and Dmitry Taubinsky), *Los Angeles Times*, 2019, June 3.

"What If Socially Useful Jobs Were Taxed Less Than Other Jobs?" (with Charles Nathanson and Glen Weyl), *Harvard Business Review*. 2017, October 11.

WORKING PAPERS

"Diffuse Bunching with Frictions: Theory and Estimation" (with Santosh Anagol, Allan Davids, and Tarun Ramadorai), NBER Working Paper No. 32597.

"Optimal Tax Policy with Misreporting: Theory, and Evidence from Real Estate" (with Santosh Anagol, Vimal Balasubramaniam, Tarun Ramadorai, and Antoine Uettwiller), available at SSRN: https://ssrn.com/abstract=4055401.

"Optimal Shared Micromobility Taxes with Distributional Concerns" (with Peter Lugthart, and Arthur A. van Benthem).

HONORS AND AWARDS

Wharton Teaching Excellence Award, 2019, 2025.
AEJ:Policy Excellence in Reviewing Award, 2019, 2020.
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.

CONFERENCE ORGANIZING

Co-chair, National Tax Association Annual Meeting, Nov. 6–8, 2025, Boston, MA.

Co-organizer, "Graduate Student Behavioral Public Economics Boot Camp," Stanford University, August 21-23, 2025.

Co-organizer, "Penn Wharton Conference on Race and Economics in Honor of Sadie Tanner Mossell Alexander," hosted virtually by Wharton, Oct. 16, 2020

Organizer, "Normative Ethics and Welfare Economics Conference," hosted at Wharton, Oct. 26–27, 2019.

National Bureau of Economic Research
   Public Economics Meeting Co-organizer, Summer 2024

National Tax Association Annual Meetings
>   *Field Organizer (Behavioral Public Finance)*, 2018, 2019, 2024
>   *Field Organizer (Optimal Taxation)*, 2021

International Institute for Public Finance Annual Congress
>   *Scientific Committee Member*, 2018, 2020, 2024

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
>   Microeconomics for Managers: Foundations, 2016, 2018, 2024, 2025
>   Microeconomics for Managers: Advanced Applications, 2017, 2018, 2020, 2021, 2022, 2023

PhD Teaching
>   Public Economics, Wharton, 2019, 2023, 2025

PhD Advising (with initial placements)
>   Erik James, 2025: Analysis Group.
>   Philip Mulder, 2022: University of Wisconsin Business School.
>   Tony He, 2022: Rutgers Business School.
>   Jacob Krimmel, 2021: Federal Reserve Board.
>   Mingli Zhong, 2020: NBER post-doc, Urban Institute.
>   Hideto Koizumi, 2020: Hitotsubashi University (postdoctoral researcher).
>   Jennie Huang, 2019: Vanguard Research.

INVITED PRESENTATIONS AND CONFERENCES (INCLUDING SCHEDULED)

2025: ASSA Econometric Society Winter Meeting, George Washington University
Applied Microeconomics Seminar, Carnegie Mellon / Tepper Macroeconomics

Seminar, IFO Conference "Tax Evasion in the Digital Age" (Fürth), University of Maryland Applied Microeconomics Seminar.

2024: IIPF Annual Congress, Tinbergen Institute Public Economics Workshop, National Tax Association Annual Conference, University of Michigan Public Economics Seminar, Columbia Labor/Public Seminar.

2023: NYU Applied Economics and Development Seminar, NBER Spring Public Economics Meeting, IIPF Annual Congress.

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, Amherst College Economics Department Family Weekend Keynote.

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.

MEDIA COVERAGE
The Pennsylvania Gazette, "Inequality Economics." April 2020. 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

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

CITIZENSHIP
U.S. citizen.

Last edited: October 2025