

JASON M. DEBACKER

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Darla Moore School of Business
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Research Interests

Public Finance, Firm Dynamics, Political Economy

Education

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| Ph.D. Economics, University of Texas at Austin | May 2008 |
| <i>Committee Co-Chairs:</i> Robertson C. Williams, III and Russell W. Cooper | |
| M.S. Economics, University of Texas at Austin | May 2005 |
| B.B.A. MIS, University of Georgia, Honors Program, <i>Magna cum laude</i> | December 2001 |

Professional Experience

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|--------------------------------------------------------------------------------------|----------------------|
| Associate Professor (with tenure), Dept. of Economics, University of South Carolina | 2019-Present |
| President and Founder, PSL Foundation | 2020-Present |
| Vice President of Research and Co-Founder, Open Research Group, Inc. | 2017-Present |
| Consultant, The United Nations | 2023-Present |
| Academic Consultant, Internal Revenue Service, Large Business & International | 2018-2023 |
| Consultant, The World Bank | 2018-2019, 2021-2022 |
| Nonresident Fellow, Tax Policy Center | 2020-2021 |
| Assistant Professor, Dept. of Economics, University of South Carolina | 2016-2019 |
| Economist, Open Source Policy Center, American Enterprise Institute | 2014-2018 |
| Assistant Professor, Dept. of Economics & Finance, Middle Tennessee State University | 2012-2016 |
| Financial Economist, Office of Tax Analysis, U.S. Department of the Treasury | 2009-2012 |
| Visiting Assistant Professor, Department of Economics, University of Georgia | 2008-2009 |
| Investment Analyst, Teacher Retirement System of Texas | 2007 |
| Research Department Intern, Federal Reserve Bank of Atlanta | 2005-2007 |

Journal Publications

1. “Playing Games With GPT: What Can We Learn About a Large Language Model From Canonical Strategic Games?”, *Economics Bulletin*, 2024, 44(1), pp. 25-37, with Philip Brookins
2. “Seeking Professional Help: The Role of Preparers in Tax Compliance”, *National Tax Journal*, 77(2), June 2024, with Bradley Heim, Anh Tran, and Alex Yuskavage
 - Richard Musgrave Prize, *National Tax Journal*
3. “A Risky Venture: Income Dynamics Among Pass-Through Business Owners”, *AEJ: Macroeconomics*, 15(1), January 2023, pp. 444-474, with Vasia Panousi and Shanthi Ramnath
4. “The Cost of Capital in Times of High Inflation”, *Tax Notes*, 176(10), September 2022, pp. 1159-1164.
5. “A Culture of Despair? Inequality and Expectations of Educational Success”, *Contemporary Economic Policy*, 39(3), July 2021, pp. 573-588, with Wes Routon
6. “Tax Noncompliance and Measures of Income Inequality”, *Tax Notes*, 166(7), February 2020, pp. 1103-1118, with Bradley Heim, Anh Tran, and Alex Yuskavage

- Press: [US Treasury Featured Stories](#)
7. “Macroeconomic Effects of Reducing OASI Benefits: A Comparison of Seven Overlapping Generations Models,” *National Tax Journal*, 72(4), December 2019, pp. 671-691, with Jaeger Nelson, Kerk Phillips, Seth Benzell, Efraim Berkovich, Robert Carroll, Guillermo Cuevas, John Diamond, Richard W. Evans, Jagadeesh Gokhale, Laurence Kotlikoff, James Mackie, Rachel Moore, Brandon Pecoraro, Brandon Pizzola, Victor Ye, and George Zodrow.
 8. “The Impact of State Taxes on Small Businesses: Evidence from the 2012 Kansas Income Tax Reform”, *Journal of Public Economics*, 174(C), 2019, pp. 53-75, with Bradley Heim, Shanthi Ramnath, and Justin Ross,
 - Press: [The Nation](#), [Wall Street Journal](#), [Washington Post](#), [Slate](#), [Vox](#), [NBC News](#), [New York Times](#), [NPR’s Marketplace](#), [Tax Notes](#), [State Tax Notes](#), [Slate](#), [Wichita Eagle](#), [The Economist](#), [Vox](#)
 9. “Integrating Microsimulation Models of Tax Policy into a DGE Macroeconomic Model”, *Public Finance Review*, 47(2), March 2019, pp. 207-275, with Richard W. Evans and Kerk L. Phillips
 10. “Pass-through Entity Responses to Preferential Tax Rates: Evidence on Economic Activity and Owner Compensation in Kansas”, *National Tax Journal*, 71(4), December 2018, pp. 687-706, with Lucas Goodman, Bradley Heim, Shanthi Ramnath, and Justin Ross
 - Policy briefs: [JCT Publication JCX-24-21](#)
 11. “The Effects of IRS Audits on EITC Participants”, *National Tax Journal*, 71(3), September 2018, pp. 451-484, with Bradley Heim, Anh Tran, and Alex Yuskavage
 - Policy briefs: [Secretary Yellen’s letter to Congress, September, 14, 2021](#)
 12. “Once Bitten, Twice Shy? The Impact of IRS Audits on Filer Behavior”, *Journal of Law and Economics*, 61(1), February 2018, pp. 1-35, with Bradley Heim, Anh Tran, and Alex Yuskavage
 - Press: [Wall Street Journal](#), [ProPublica](#), [MarketWatch](#)
 - Policy Briefs: [CBO July 2020](#)
 13. “Expectations, Education, and Opportunity”, *Journal of Economic Psychology*, 59, April 2017, pp. 29-44, with Wes Routon
 14. “Importing Corruption Culture from Overseas: Evidence from Corporate Tax Evasion in the U.S.”, *Journal of Financial Economics*, 117(1), July 2015, pp. 122-138, with Bradley Heim and Anh Tran (previous version circulated as NBER Working Paper #17770)
 - Press: [NPR’s Morning Edition](#)
 15. “The Rise of Partnerships”, *Tax Notes*, 147(13), June 2015, pp. 1563-1575, with Richard Prisinzano
 - Press: [The Economist](#), [Wall Street Journal](#), [Wall Street Journal](#), [Inc.com](#)
 16. “Legal Enforcement and Corporate Behavior: An Analysis of Corporate Tax Aggressiveness after an Audit” , *Journal of Law and Economics*, 58(2), May 2015, pp. 291-324, with Bradley Heim, Anh Tran, and Alex Yuskavage
 - Policy Briefs: [CBO July 2020](#)
 17. “Flip-Flopping: Ideological Adjustment Costs in the United States Senate”, *Economic Inquiry*, 53(1), January 2015, pp. 108-128.
 18. “Rising Inequality: Transitory or Persistent? New Evidence from a Panel of US Tax Returns”, *Brookings Papers on Economic Activity*, Spring 2013, pp. 67-122, with Bradley Heim, Vasia Panousi, Shanthi Ramnath, and Ivan Vidangos
 - Press: [Financial Times](#), [Forbes](#), [Bloomberg](#), [Washington Post](#), [The New Republic](#), [National Review](#), [The Tennessean](#)
 19. “Political Parties as a Commitment Technology: Effects of Term Limits on Vote Share”, *Journal of Applied Economics*, XV(2), November 2012, pp. 321-351.
 20. “Estimating Supply and Demand for Gasoline Using Tax Data”, *Energy Economics*, 34(1), January 2012, pp. 195-200, with David Coyle and Richard Prisinzano

21. “Political Parties and Political Shirking”, *Public Choice*, 150(3), 2012, pp. 651-670.
22. “Identification of Small Business Owners Using Tax Data”, *Tax Notes*, 132(13), September 2011, pp. 1395-1408, with Matt Knittel, Susan Nelson, John Kitchen, James Pearce, and Richard Prisinzano
 - Press: [New York Times](#), [Wall Street Journal](#), [CNN](#), [Bloomberg Businessweek](#), [The Hill](#), [Tax Notes](#), [Tax Insider](#)
23. “The Price of Pork: The Seniority Trap in the U.S. House”, *Journal of Public Economics*, 95(1-2), February, 2011, pp. 63-78.

Other Publications

24. “An Analysis of Joe Biden’s Tax Proposals”, *AEI Economic Perspectives*, June 15, 2020, pp. 1-10, with Richard W. Evans and Kyle Pomerleau
 - Press: [Wall Street Journal](#), [Citizens for a Responsible Federal Budget](#)
25. “Effective Tax Rates on Business Investment Under the Tax Cuts and Jobs Act”, *AEI Economic Perspectives*, May 22, 2018, pp. 1-7, with Roy Kashner
26. “Would a Limitation on Bad Debt Write-Offs Discourage High-Risk Loans?”, *Proceedings of the National Tax Association 103rd Annual Conference on Taxation* (2010), with Matthew Knittel
27. “Temporary and Permanent Book-Tax Differences: Complements or Substitutes?”, *IRS Research Bulletin: Proceedings of the 2010 IRS Research Conference*, pp. 21-45, with Jennifer Blouin and Stephanie Sikes
28. “It’s Who You Are and What You Do: Explaining the IT Industry Wage Premium,” Federal Reserve Bank of Atlanta *Economic Review*, Quarter 3, 2005, pp. 37-45, with Julie L. Hotchkiss, Melinda M. Pitts, and John C. Robertson

Working Papers

1. “[Corporate Taxpayer Responses to Size-Based Enforcement and Disclosure Thresholds](#)”, with Bibek Adhikari and Erin Towery, revisions requested, *Journal of Public Economics*
2. “Beyond The Average: Discontinuous Growth Model Trajectories As A Complement And Alternative To Difference-In-Difference Designs”, with Paul Bliese, Gianni De Bruyn, and DJ Schepker, under review
3. “A Macroeconomic Approach to Measure US Returns from Slowing Biological Aging”, with Rick Evans and Raiany Romanni, under review
4. “Learning from 25 Years of Changes in Business Tax Policy”, with Aerfate Haimiti (forthcoming in *Public Budgeting and Finance*)
5. “[The Economic Costs of Public Health Spending Cuts: HIV/AIDS and Tuberculosis in South Africa](#)”, with Richard W. Evans and Marcelo LeFleur
6. “[The Macroeconomics of Improving Biological Aging](#)”, with Rick Evans and Raiany Romanni
7. “[What can LLMs Tell Us About the ETI?](#)”, with Max Ghenis
8. “Marginal Tax Rates and Tax Compliance”, with Brad Heim and Alex Yuskavage
9. “Inferring the Political Preferences of Presidential Candidates from Their Tax Policy Proposals”, with John P. Ryan
10. “Growing old gracefully: Fiscal policy for aging society”, with Richard W. Evans, Jonathan Pycroft, and Magdalena Zachłód-Jelec
11. “[Taxing income or consumption: macroeconomic and distributional effects for Italy](#)”, with Diego d’Andria, Richard W. Evans, Jonathan Pycroft, and Magdalena Zachłód-Jelec, European Commission JRC Technical Report, November 2021
12. “Cash Flow Taxes, Investment, and Corporate Financial Policy”

Works in Progress

- “Structural Transformation and Tax Administration: Development and the Changing Tax System”, with Luis Felipe Sáenz
- “Tax Multipliers in a DSGE Model”, with Richard W. Evans and Aerfate Haimiti

“Corporate Tax Salience: Evidence from Corporate Earnings Calls”, with John Ampong
 “Tax Incentives and Patent Creation: Evidence from China”, with Tao Zhang and Zhiqi Zhao
 “Firm Dynamics and Organizational Form”

Retired Working Papers

1. “Capital Taxes with Real and Financial Frictions”, revisions requested, *Macroeconomic Dynamics*
2. “The Distributional Effects of Redistributive Tax Policy”, with Richard W. Evans, Evan Magnusson, Kerk L. Phillips, Shanthi Ramnath, and Isaac Swift, revisions requested, *Quantitative Economics*
3. “Methodology to Identify Small Businesses and Their Owners”, with Matt Knittel, Susan Nelson, John Kitchen, James Pearce, and Richard Prisinzano, Office of Tax Analysis, Technical Paper 4, April 2011
 - Press: *New York Times*
4. “Estimating the Hourly Earnings Processes of Top Earners”, with Shanthi Ramnath
5. “The Determinants of Radio Mergers”, with Adam Rennhoff and Michael Roach

Book Projects

- *Redesigning Aging: The Ethics and Economics of Human Longevity*, with Richard W. Evans and Raiany Romanni (manuscript under review)
- *Overlapping Generations Models for Policy Analysis: Theory and Computation*, with Richard W. Evans (manuscript in progress)

Fellowships, Honors, and Awards

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| Richard Musgrave Prize (best paper), <i>National Tax Journal</i> | 2024 |
| Referee of the Year, <i>National Tax Journal</i> | 2024 |
| Propel AI Faculty Scholar | 2024-2025 |
| Special Sworn Status, US Census | 2023-Present |
| Moore Distinguished Fellow | 2025-Present |
| Moore Research Fellow | 2022-2025 |
| Alfred G. Smith, Jr. Award for Excellence in Teaching | 2024 |
| Moore School CIBER Award | 2023 |
| MTSU Faculty Research and Creative Activity Committee Research Grant | 2016 |
| E.W. “Wink” Midgett Distinguished Research Award (college-wide) | 2015 |
| MTSU LT&ITC Academy of Teaching Excellence, Faculty Fellow | 2013-2014 |
| MTSU Faculty Research and Creative Activity Committee Research Grant | 2014 |
| Jones College of Business Research Grant | 2013 |
| Special Act Award, U.S. Department of the Treasury | 2011 |
| Bruce D. Smith Memorial Graduate Scholarship | 2007 |
| Hale Fellowship, Department of Economics, University of Texas | 2007 |
| ASPECTS Certificate in Lecturing, University of Texas | 2006 |
| Honors Program Student, University of Georgia | 1998-2001 |
| HOPE Scholarship, University of Georgia | 1998-2001 |

Grants

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| Smith Richardson Foundation, “Special Economic Designations to Enhance Economic Development”, Co-PI, \$276,834 | 2023-2026 |
| Moore School Reserach Grant, \$4,050 | 2025 |
| University of South Carolina CIBER Grant, \$1,600 | 2025 |
| Arnold Ventures, “Behavioral Responses in PolicyEngine-US”, Consultant \$85,200 | 2023-2024 |
| University of South Carolina Center for Integrative and Experiential Learning, “Practicum, Courses in Applied Economics”, PI, \$5,000 | 2023 |
| University of South Carolina CIBER Grant, \$3,148 | 2023 |

Conference Presentations

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| “Marginal Tax Rates and Tax Compliance” | |
| Shadow Conference, Warsaw, Poland | September 2025 |
| National Tax Association 118th Annual Conference, Boston, MA | November 2025 |
| “What can LLMs tell us about the ETI?” | |
| ZEW Public Finance Conference, Mannheim, Germany | May 2025 |
| National Tax Association 117th Annual Conference, Detroit, MI | November 2024 |
| “Inferring the Preferences of Presidential Candidates from Their Tax Policy Proposals” | |
| National Tax Association 116th Annual Conference, Denver, CO | November 2023 |
| “Structural Transformation and Tax Administration: Development and the Changing Tax System” | |
| National Tax Association 116th Annual Conference, Denver, CO | November 2023 |
| “The Policy Simulation Library: A library for transparent and reproducible modeling of public policy” | |
| 10th Annual BITSS Conference, Virtual Meeting | February 2022 |
| “Corporate Taxpayer Responses to Size-Based Enforcement and Disclosure Thresholds” | |
| TAXLOOP Workshop on Taxing Profits and Dividends, Bergen, Norway | April 2024 |
| Southern Economic Association 93rd Annual Meeting, New Orleans, LA | November 2023 |
| Shadow Conference 2023, Tallinn, Estonia | September 2023 |
| National Tax Association 114th Annual Conference, Virtual Meeting | November 2021 |
| 8th Annual Mannheim Taxation Conference, Virtual Meeting | September 2021 |
| “Tax Incentives and Patent Creation: Evidence from China” | |
| National Tax Association 113th Annual Conference, Virtual Meeting | November 2020 |
| “Tax Noncompliance and Measures of Income Inequality” | |
| National Tax Association Spring Symposium, Virtual Meeting | May 2020 |
| “Why Do People Want to Pay Tax? The Effect of Public Spending on Tax Compliance” | |
| National Tax Association 112th Annual Conference, Tampa, FL | November 2019 |
| “A Macroeconomic Model for Dynamic Tax Scoring” | |
| CBO OLG Symposium, Washington, DC | December 2018 |
| Hoover Institution Summer 2016 ICE Workshop, Palo Alto, CA | July 2016 |
| BYU Computational Public Economics Conference, Park City, UT | December 2015 |
| National Tax Association 108th Annual Conference, Boston, MA | November 2015 |
| 22nd International Symposium on Mathematical Programming, Pittsburg, PA | July 2015 |
| “Seeking Professional Advice: The Role of Preparers in Tax Compliance” | |
| TARC Workshop on Tax Audits Evaluation, Virtual Meeting | December 2020 |
| National Tax Association 111th Annual Conference, New Orleans, LA | November 2018 |
| “A Culture of Despair? Inequality and Opportunity” | |
| South Carolina Applied Micro Day, Charlotte, NC | May 2018 |
| “Cash Flow Taxes, Investment, and Corporate Financial Policy” | |
| National Tax Association 110th Annual Conference, Philadelphia, PA | November 2017 |
| “The Effects of IRS Audits on EITC Participants” | |
| Workshop on Empirical Analysis of Tax Compliance, Oslo, Norway | May 2018 |
| National Tax Association 110th Annual Conference, Philadelphia, PA | November 2017 |
| “The Determinants of Radio Mergers” | |
| Southern Economic Association Annual Meeting, Tampa, FL | November 2017 |
| “The Impact of State Taxes on Small Businesses: Evidence from the 2012 Kansas Income Tax Reform” | |
| South Carolina Applied Micro Day, Charleston, SC | May 2017 |
| National Tax Association 108th Annual Conference, Boston, MA | November 2015 |
| “Once Bitten, Twice Shy? The Impact of IRS Audits on Filer Behavior” | |
| AEA Sessions at the ASSA Meetings, San Francisco, CA | January 2016 |
| Vanderbilt Empirical Applied Microeconomics Festival, Nashville, TN | May 2015 |
| NBER Public Economics Program Meeting, Cambridge, MA | April 2015 |
| National Tax Association 107th Annual Conference on Taxation, Santa Fe, NM | November 2014 |
| “A Risky Venture: Income Dynamics in Non-corporate Businesses” | |
| NBER Summer Institute EFACR Group, Cambridge, MA | July 2014 |
| “The Impact of Legal Enforcement: An Analysis of Corporate Tax Aggressiveness after an Audit” | |

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| UNC Tax Symposium, Chapel Hill, NC | January 2013 |
| NBER Public Economics Program Meeting, Cambridge, MA | November 2012 |
| “Importing Corruption Culture from Overseas: Evidence from Corporate Tax Evasion in the U.S.” | |
| UNC Tax Symposium, Chapel Hill, NC | January 2012 |
| AEA Sessions at the ASSA Meetings, Chicago, IL | January 2012 |
| NBER: The Causes and Consequences of Corporate Culture, Cambridge, MA | December 2011 |
| Association for Public Economic Theory 12th Annual Conference, Bloomington, IN | June 2011 |
| “Capital Taxes with Real and Financial Frictions” | |
| Southern Economic Association Annual Meetings, Atlanta, GA | November 2010 |
| Midwest Macroeconomics Meetings, Bloomington, IN | May 2009 |
| “The Bad Debt Expense and Risky Lending” | |
| National Tax Association 103rd Annual Conference on Taxation, Chicago, IL | November 2010 |
| “Flip-Flopping: Ideological Adjustment Costs in the United States Senate” | |
| Southern Economic Association Annual Meeting, Washington, D.C. | November 2008 |
| “A Model of Incumbency” (retitled “The Price of Pork”) | |
| North American Summer Meeting of the Econometric Society, Durham, NC | June 2007 |

Seminar Presentations

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| University of South Carolina | September 2025 |
| University of South Carolina | October 2024 |
| University of Delaware, Biden School | April 2024 |
| United Nations DESA Economic Analysis and Policy Division | February 2023 |
| University of South Carolina | March 2021 |
| The World Bank | June 2019 |
| Georgia State University, Department of Economics | February 2019 |
| University of North Carolina - Greensboro, Department of Economics | November 2018 |
| Tax Economists Forum | December 2016 |
| University of Exeter, Department of Economics | October 2016 |
| Institute for Fiscal Studies | October 2016 |
| University of South Carolina, Department of Economics | September 2016 |
| American Enterprise Institute | July 2016 |
| University of Texas, LBJ School | February 2016 |
| University of South Carolina, Department of Economics | February 2016 |
| University of North Carolina - Charlotte, Department of Economics | January 2016 |
| University of Central Florida, Department of Economics | January 2016 |
| George Mason University, SPGIA | February 2015 |
| Clemson University, Department of Economics | January 2015 |
| Brigham Young University, Department of Economics | October 2012 |
| Amherst College, Department of Economics | February 2012 |
| Middle Tennessee State University, Department of Economics and Finance | January 2012 |
| Treasury Department, Office of Tax Analysis | October 2011 |
| Georgia State University, Department of Risk Management and Insurance | January 2011 |
| Treasury Department, Office of Tax Analysis | October 2010 |
| Treasury Department, Office of Tax Analysis | February 2009 |
| Sam Houston State University, Department of Economics | January 2009 |
| University of Georgia, Department of Economics | October 2008 |
| Joint Committee on Taxation | January 2008 |
| Sam Houston State University, Department of Economics | November 2007 |
| University of Texas at Austin, Department of Economics | September 2007 |

Other Presentations

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| “The Role of Preparers in Tax Noncompliance: Quantitative Estimates from IRS Audits” | |
| Center for Taxpayer Rights, Tax Chat! | June 2025 |

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| “Using Tensorflow.js” PSL Demo Day | November 2024 |
| “Distributing the Corporate Income Tax” PSL Demo Day | May 2024 |
| “New OG-Core Features” PSL Demo Day | March 2024 |
| “The Cost of Capital in Times of High Inflation” PSL Demo Day | July 2022 |
| “Git and GitHub Workflow for Open Source Projects” PSL Demo Day | June 2022 |
| “Using Cost-of-Capital-Calculator” PSL DC Workshop | March 2022 |
| “Using Conda Virtual Environments” PSL Demo Day | May 2021 |
| “International Tax Competitiveness with Cost-of-Capital-Calculator” PSL Demo Day | April 2021 |
| “The OG-Core Platform” PSL Demo Day | November 2021 |
| “Unit Testing for Open Source Projects” PSL Demo Day | July 2021 |
| “Producing Stacked Revenue Estimates with the Tax-Calculator Python API” PSL Demo Day | April 2021 |
| “Contributing to Open Source Projects in the PSL Ecosystem” PSL Demo Day | February 2021 |
| “Using the Cost-of-Capital-Calculator Web Application” PSL Demo Day | November 2020 |
| “An Open Source Approach to Public Policy Decision Making” Virtual Global Village Podcast | October 2020 |
| “Dynamic tax modeling with the new OG-USA web application” PSL Meetup , American Enterprise Institute | April 2020 |
| “The Cost of Capital Calculator: A Model for Computing Effective Tax Rates on Investment” PSL Meetup , American Enterprise Institute | April 2019 |
| “Introducing the Open Source Policy Center: Making Tax Policy Transparent, Accessible, and Collaborative” American Enterprise Institute | April 2016 |
| Russell Senate Office Building | April 2016 |
| “OSPC Dynamic Scoring Model: An Open Source Model for Dynamic Revenue Estimates.” American Enterprise Institute | April 2015 |
| Joint Committee on Taxation | April 2015 |
| PwC | April 2015 |
| Congressional Budget Office | April 2015 |
| “Corporate Taxation - Economics and Policy” Visiting Scholar Program Undergraduate Lecture, BYU | October 2012 |

Teaching

Short Courses

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| Advanced Python for Economists, US International Trade Commission | October 2024 |
| Core Overlapping Generations Macroeconomy Model (OG-CORE) Training | |
| Addis Ababa, Ethiopia | November 2025 |
| Pretoria and Cape Town, South Africa | August 2024, March 2025 |
| Jakarta, Indonesia | August 2024, March 2025 |
| Manila, Philippines | August 2024 |
| Calibration in OG Models, Ministry of Finance, New Delhi, India | August 2019 |

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| Dynamic Programming, Open Source Macro Lab, University of Chicago | June 2018 |
| OG Models for Fiscal Policy Analysis, Ministry of Finance, New Delhi, India | April-May 2018 |
| Firm Dynamics, Open Source Macro Lab, University of Chicago | July 2017 |
| OG Models for Fiscal Policy Analysis, European Commission JRC, Seville, Spain | May-June 2017 |
| University of South Carolina | 2016-Present |
| Computational Methods for Economists (PhD) | Fall 2017, 2019, 2021 |
| Fall 2021 Evaluation: 4.7/5.0 | |
| Fall 2019 Evaluation: 4.9/5.0 | |
| Fall 2017 Evaluation: 4.6/5.0 | |
| Political Economy | Fall 2020, 2022 |
| Fall 2024 Evaluation: 4.8/5.0 (Section A), 5.0/5.0 (Section B) | |
| Fall 2022 Evaluation: 4.8/5.0 | |
| Fall 2020 Evaluation: 5.0/5.0 | |
| Intermediate Macroeconomic Theory, Honors | Fall 2024 |
| Fall 2024 Evaluation: 4.8/5.0 | |
| Intermediate Macroeconomic Theory | Spring 2017-2019, 2023, Fall 2018-2022 |
| Spring 2023 Evaluation: 4.3/5.0 | |
| Fall 2022 Evaluation: 4.8/5.0 (Section A), 4.5/5.0 (Section B) | |
| Fall 2021 Evaluation: 4.8/5.0 (Section A), 4.4/5.0 (Section B) | |
| Fall 2020 Evaluation: 4.7/5.0 (Section A), 4.5/5.0 (Section B) | |
| Fall 2019 Evaluation: 4.3/5.0 (Section A), 4.7/5.0 (Section B) | |
| Spring 2019 Evaluation: 4.2/5.0 (Section A), 4.5/5.0 (Section B) | |
| Fall 2018 Evaluation: 4.0/5.0 | |
| Spring 2018 Evaluation: 4.3/5.0 | |
| Spring 2017 Evaluation: 4.4/5.0 | |
| Principles of Macroeconomics | Fall 2016, 2017 |
| Fall 2017 Evaluation: 4.4/5.0 | |
| Fall 2016 Evaluation: 3.5/5.0 (Section A), 3.8/5.0 (Section B) | |
| Middle Tennessee State University | 2012-2016 |
| Microeconomic Theory (Masters) | Spring 2016 |
| Evaluation: 4.6/5.0 | |
| Principles of Macroeconomics (Online) | Summer 2014-2016 |
| Intermediate Macroeconomics | Fall 2013-2015 |
| Evaluation: 3.8/5.0 (2013), 4.0/5.0 (2014), 4.0/5.0 (2015) | |
| Microeconomics III (PhD) | Spring 2013-2016 |
| Evaluation: 4.8/5.0 (2013), 5.0/5.0 (2014), 4.9/5.0 (2015), 4.5/5.0 (2016) | |
| Macroeconomics I (PhD) | Fall 2012-2015 |
| Evaluation: 4.2/5.0 (2012), 4.1/5.0 (2013), 3.5/5.0 (2014), 4.5/5.0 (2015) | |
| Seminar on Public Finance (Masters) | Spring 2013-2014 |
| Evaluation: 4.9/5.0 (2013), 4.8/5.0 (2014) | |
| University of Georgia | 2008-2009 |
| Intermediate Macroeconomics | Spring 2009 |
| Evaluation: 3.9/5.0 (Section A), 4.3/5.0 (Section B) | |
| Principles of Macroeconomics (Honors) | Fall 2008 |
| Evaluation: 3.5/5.0 (Section A), 3.8/5.0 (Section B) | |

Professional Service and Activities

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| Chair, Atlanta Federal Research Data Center Review Board | January 2025-Present |
| Editorial Advisory Board Member, <i>National Tax Journal</i> | November 2024- Present |
| Board Member, National Tax Association | November 2024- Present |
| Scientific Committee, Shadow Conference 2025, Warsaw, Poland | May 2024- September 2025 |
| Member, Atlanta Federal Research Data Center Review Board | 2023-Present |
| Discussant x 4, National Tax Association 117th Annual Conference | November 2024 |

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| Session Chair, National Tax Association 117th Annual Conference | November 2024 |
| Program Co-Chair, National Tax Association Spring Symposium | May 2024 |
| Organizer, PSL NTA Workshop | November 2023 |
| Session Chair, Southern Economic Association 93rd Annual Meeting | November 2023 |
| Discussant x 2, Southern Economic Association 93rd Annual Meeting | November 2023 |
| Discussant x 3, National Tax Association 116th Annual Conference | November 2023 |
| Discussant, Shadow Conference | September 2023 |
| Discussant, University of Illinois Symposium on Tax Research XVIII | September 2023 |
| Attendee, Econometric Society Summer Schools in Dynamic Structural Econometrics | August 2023 |
| Scientific Committee, National Tax Association Annual Meeting | 2023 |
| Grant Reviewer, Swiss National Science Foundation | November 2023 |
| Grant Reviewer, Israeli Science Foundation | May 2023 |
| Grant Reviewer, Smith Richardson Foundation | January 2023 |
| Senior Editor, Center for Growth and Opportunity | 2022 |
| CSWEP Mock Interviewer, National Tax Association | December 2022 |
| Committee Member, National Tax Association Nominating Committee | 2022 |
| Organizer, I-85 Macro Workshop | April 2022 |
| Organizer, PSL DC Workshop | March 2022 |
| Discussant, National Tax Association 114th Annual Conference | November 2021 |
| Outside Reviewer, Congressional Budget Office | June 2021 |
| Member, Validation Server Advisory Board, Tax Policy Center | July 2020-Present |
| Discussant, National Tax Association 112th Annual Conference | November 2019 |
| Leadership Council Member, Policy Simulation Library | March 2019-Present |
| Outside Expert, IRS NRP Redesign Working Group | Summer 2019 |
| Discussant, National Tax Association 111th Annual Conference | November 2018 |
| Participant, Tax Policy Center Business Tax Modeling Roundtable | October 2018 |
| Outside Reviewer, Congressional Budget Office | December 2017 |
| Session Chair, Southern Economic Association Annual Meetings | November 2017 |
| Discussant, Southern Economic Association Annual Meetings | November 2017 |
| Discussant, National Tax Association 110th Annual Conference | November 2017 |
| Participant, Tax Policy Center Administrative Data Roundtable | August 2017 |
| Discussant (2 sessions), National Tax Association 109th Annual Conference | November 2016 |
| Session organizer and moderator, National Tax Association Spring Symposium | May 2016 |
| Conference co-organizer, BYU Computational Public Economics Conference | December 2015 |
| Discussant, Southern Economic Association Annual Meetings | November 2010 |
| Discussant, Southern Economic Association Annual Meetings | November 2008 |
| Participant, Atlanta Fed's Public Affairs Symposium Roundtable | November 2008 |
| Institute for Humane Studies, Social Change Workshop | June 2005 |

Referee service:

The Accounting Review, American Economic Journal: Economic Policy, American Economic Review, American Journal of Political Science, Applied Economics, Applied Economics Letters, American Economic Review, B.E. Journal of Economic Analysis and Policy, B.E. Journal of Theoretical Economics, Contemporary Accounting Research, Energy Economics, European Accounting Review, European Journal of Political Economy, Industrial Relations, International Tax and Public Finance, Journal of Accounting and Public Policy, Journal of Applied Economics, Journal of Institutional and Theoretical Economics, Journal of Accounting Research, Journal of Corporate Finance, Journal of Macroeconomics, Journal of Public Economics, Journal of Socio-Economics, Journal of the Association of Environmental and Resource Economists, National Tax Journal, Political Behavior, Public Choice, Quantitative Economics, Quarterly Journal of Economics, Review of Economics and Statistics, Review of Financial Studies

Grant reviewer:

Smith Richardson Foundation, Israeli Science Foundation, Swiss National Science Foundation

Software Development

Tax-Calculator: [source code](#)
 Behavioral-Responses: [source code](#)
 Tax-Brain: [source code](#)
 Cost-of-Capital-Calculator: [source code](#)
 OG-Core: [source code](#)
 OG-USA: [source code](#)
 OG-IND: [source code](#)
 OG-MYS: [source code](#)
 OG-ZAF: [source code](#)
 OG-ETH: [source code](#)
 OG-IDN: [source code](#)
 OG-PHL: [source code](#)
 OG-UK: [source code](#)
 ParamTools: [source code](#)
 InverseOptimalTax: [source code](#)
 Open CGE: [source code](#)

Departmental Activities and Service

University of South Carolina
 Carolina Core Committee, Member September 2025-Present
 Reviewer, Discover USC April 2025
[Moore Impact Podcast](#) Guest
 “The Importance of Monetary Policy Independence” June 2025
 “Gains from Trade and the Impacts of Tariffs” June 2025
 “The Tax Superbowl” April 2025
 “Research and Learning Projects that Influence Tax Policy” June 2024
 SC Manufacturing Leadership Program Lecture, “The Economics of Trade and Tariffs” May 2025
 EPIC Policy Talks, “Taxes and Regulation in SC Labor Markets” November 2024
 Executive Board, SC Economic Policy Center (SC EPiC) August 2024-Present
 Gamecock Economic Society Presentation, “Presidential Candidates’ Views on the Economy and Economic Policy” October 2024
 Carolina CFO Roundtable Presentation, “Presidential Candidates’ Views on the Economy and Economic Policy” September 2024
 Big Data Health Science Center Presentation, “Using the Atlanta ” Research Data Center” September 2023
 Economics Strategic Planning Committee September 2023-Present
 Economics Marketing and Communications Committee February 2020-Present
 Faculty Senate September 2016-2019, August 2020-August 2023
 Member, Graduate Program Committee August 2022-Present
 Faculty Director, MA Economics/MSQE Program August 2022-Present
 Moore School Dean Search Committee August 2022-April 2023
 Economics Recruiting Committee August 2022-August 2023
 USC Top Scholar Interview Panelist February 2023, 2024, 2025
 USC Scholar Social Faculty Representative February 2023
 Gamecock Economic Society Presentation, “Exploring the tax code with open source software” January 2023
 Gamecock Economic Society Presentation, “Inflation” August 2022
 Chair, Economics Recruiting Committee August 2021-August 2022
 Scholars Program Mentor July 2020-May 2025
 Rising Scholars Program Mentor August 2018-May 2023
 DMSB Data Analytics Task Force August 2019-August 2021

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| DMSB Graduate Program Committee, MSBA | August 2020-August 2021 |
| Economics Recruiting Committee | August 2018-August 2021 |
| Top Scholars Selection Committee | January 2021 |
| Fossil Free U of SC Webinar, Panelist for Financial Perspectives on Divestment | April 2021 |
| Gamecock Economic Society Presentation, “Using Economics and Data Science to Solve Public Policy Problems” | February 2021 |
| DMSB Faculty Teaching Forum Panelist, “Engaging Students Online” | November 2020 |
| Gamecock Economic Society Presentation, “The Economics of Taxation” | February 2020 |
| Economics Seminar Director | August 2018-May 2020 |
| Economics PhD Committee | September 2017-August 2018 |
| MA Economics Committee | September 2016-August 2017 |
| Economics Assessment Committee | September 2016-August 2018 |
| SC Econ Day Presentation, “The Economics of Taxation” | March 2017 |
| Honors Thesis Supervisor (often multiple per year) | 2017-Present |
| Research Mentor, Undergraduate Research and Scholars Program, South Carolina Honors College | 2017-2018 |
| Middle Tennessee State University | |
| Organizer of Department Research Seminar Series | August 2015-May 2016 |
| Economics Club Presentation, “The Economics of Taxation and Tax Policy” | April 2015 |
| Economics Club Presentation, “Income Inequality” | March 2014 |
| Organizer of Economics Club Guest Speaker Series | May 2014-May 2016 |
| Economics Graduate Curriculum Committee (chair) | August 2014-May 2016 |
| Economics PhD Steering Committee | August 2012-May 2016 |
| Economics Undergraduate Curriculum Committee | August 2012-May 2014 |
| Office of Tax Analysis, U.S. Department of the Treasury | |
| Organizer of OTA Brown Bag Series | October 2010-July 2012 |
| University of Georgia | |
| Advisor, 6 Senior Theses on Public Economics and Macroeconomics | Fall 2008-Spring 2009 |
| Panelist, “The Economic Policies of the Presidential Candidates”, The Economics Society of UGA | October 2008 |

Graduate Student Supervision

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| University of South Carolina | |
| Aerfate Haimiti : committee chair, in progress | |
| Kara Jones : committee chair, in progress | |
| Roxana Gonzalez-Cortes : committee chair, in progress | |
| Narender Mahor: committee member, in progress | |
| Angela Rogers : committee member, Yale (Data Scientist) | |
| Jonathan Tregde: committee chair, (ABD) | |
| Zehra Valencia : committee chair (Health Care Cost Institute) | |
| Alexandra Troidl : committee member (Deloitte) | |
| Robert Pettis : committee chair (University of Texas - Arlington) | |
| Massachusetts Institute of Technology | |
| Max Ghenis : mentor on Master’s in DEDP Capstone Project (Summer 2020) | |
| Middle Tennessee State University | |
| Fahad Gill: committee member (West Virginia University Institute of Technology) | |
| Dustin Rumbaugh: committee member (Belmont University) | |