

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

Ph.D. Economics, University of Texas at Austin	May 2008
Committee Co-Chairs: Roberton 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

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 Kasher
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 Yuskaevage
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 Zachłod-Jelec
11. "[Taxing income or consumption: macroeconomic and distributional effects for Italy](#)", with Diego d'Andria, Richard W. Evans, Jonathan Pycroft, and Magdalena Zachłod-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 Redistributional 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

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

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

“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, Pittsburgh, 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”		

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

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

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

“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

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

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

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

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	

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

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)