

Jason M. DeBacker

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Research Interests

Economics of Taxation, Firm Dynamics, Political Economy

Education

Ph.D. Economics, University of Texas at Austin	May 2008
<i>Committee Co-Chairs:</i> 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

Assistant Professor, Department of Economics, University of South Carolina	2016-Present
Economist, Open Source Policy Center, American Enterprise Institute	2014-Present
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

Publications

1. "Importing Corruption Culture from Overseas: Evidence from Corporate Tax Evasion in the U.S.", **Journal of Financial Economics**, forthcoming, with Bradley Heim and Anh Tran (previous version circulated as NBER Working Paper #17770)
 - Press: [NPR's Morning Edition](#)
2. "The Rise of Partnerships", **Tax Notes**, 147(13), June 2015, pp. 1563-1575, with Richard Prisinzano
 - Press: [Wall Street Journal](#), [Wall Street Journal, Inc.com](#)
3. "The Impact of Legal Enforcement: An Analysis of Corporate Tax Aggressiveness after an Audit", **Journal of Law and Economics**, 58, May 2015, pp. 291-324, with Bradley Heim, Anh Tran, and Alex Yuskavage
4. "Flip-Flopping: Ideological Adjustment Costs in the United States Senate", **Economic Inquiry**, 53(1), January 2015, pp. 108-128.
5. "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](#)
6. "Political Parties as a Commitment Technology: Effects of Term Limits on Vote Share", **Journal of Applied Economics**, XV(2), November 2012, pp. 321-351.

7. "Estimating Supply and Demand for Gasoline Using Tax Data", **Energy Economics**, 34(1), January 2012, pp. 195-200, with David Coyle and Richard Prisinzano
8. "Political Parties and Political Shirking", **Public Choice**, 150(3), 2012, pp. 651-670.
9. "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](#)
10. "The Price of Pork: The Seniority Trap in the U.S. House", **Journal of Public Economics**, 95(1-2), February, 2011, pp. 63-78
11. "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
12. "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
13. "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. "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. "Expectations, Education, and Opportunity", with Wes Routon, revisions requested, **Journal of Economic Psychology**
4. "Once Bitten, Twice Shy? The Impact of IRS Audits on Filer Behavior", with Bradley Heim, Anh Tran, and Alex Yuskavage, under review
 - Press: [Wall Street Journal](#)
5. "The Impact of State Taxes on Small Businesses: Evidence from the 2012 Kansas Income Tax Reform", with Bradley Heim, Shanthi Ramnath, and Justin Ross
 - Press: [Tax Notes](#), [State Tax Notes](#)
6. "A Risky Venture: Income Dynamics in Non-corporate Businesses" with Vasia Panousi and Shanthi Ramnath
7. "A Macroeconomic Model for Dynamic Tax Scoring", with Richard W. Evans, Evan Magnusson, Kerk L. Phillips, and Isaac Swift
8. "Estimating the Hourly Earnings Processes of Top Earners", with Richard W. Evans, Kerk L. Phillips, and Shanthi Ramnath
9. "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

Works in Progress

- "Tax Multipliers in a DSGE Model", with Richard W. Evans
- "The Determinants of Radio Mergers", with Adam Rennhoff and Michael Roach
- "The Role of Audits and Disclosure in Corporate Tax Positions", with John McClelland
- "Law Enforcement and Corporate Illegal Activity: An Analysis of Tax Evasion in the U.S.", with Bradley Heim, Anh Tran, and Alex Yuskavage
- "Sole Proprietors and the Returns to Private Businesses", with Vasia Panousi and Shanthi Ramnath
- "Firm Dynamics and Organizational Form"
- "Political Accountability and the Macroeconomy: Evidence from the OECD", with Anna Yurko

Fellowships, Honors, and Awards

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

Conference Presentations

"The Impact of State Taxes on Small Businesses: Evidence from the 2012 Kansas Income Tax Reform"	
National Tax Association 108th Annual Conference, Boston, MA	November 2015
"A Macroeconomic Model for Dynamic Tax Scoring"	
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
"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

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

"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
"Introducing the Open Source Policy Center: Making Tax Policy Transparent, Accessible, and Collaborative"	
American Enterprise Institute	April 2016
Russell Senate Office Building	April 2016
"Corporate Taxation - Economics and Policy"	
Visiting Scholar Program Undergraduate Lecture, BYU	October 2012

Teaching

Assistant Professor, University of South Carolina	2016-Present
Principles of Macroeconomics	Fall 2016
Assistant Professor, 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)	
PhD Microeconomics III	Spring 2013-2016
Evaluation: 4.8/5.0 (2013), 5.0/5.0 (2014), 4.9/5.0 (2015), 4.5/5.0 (2016)	
PhD Macroeconomics I	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 (2012), 4.8/5.0 (2013)	
Visiting Assistant Professor, University of Georgia	2008-2009

Professional Service and Activities

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
Round Table Participant, Atlanta Fed's Public Affairs Symposium	November 2008
Institute for Humane Studies, Social Change Workshop	June 2005
Referee service: <i>American Journal of Political Science</i> , <i>The B.E. Journal of Economic Analysis and Policy</i> , <i>The B.E. Journal of Theoretical Economics</i> , <i>Contemporary Accounting Research</i> , <i>Energy Economics</i> , <i>European Journal of Political Economy</i> , <i>Industrial Relations</i> , <i>Journal of Accounting and Public Policy</i> , <i>Journal of Applied Economics</i> , <i>Journal of Macroeconomics</i> , <i>Journal of Public Economics</i> , <i>Journal of Socio-Economics</i> , <i>Journal of the Association of Environmental and Resource Economists</i> , <i>Political Behavior</i> , <i>Public Choice</i> , <i>Quantitative Economics</i>	
Memberships held: National Tax Association, American Economic Association, Econometric Society, Public Choice Society, Southern Economic Association, Western Economic Association International	

Departmental Activities and Service

Middle Tennessee State University	
Organizer of Department Research Seminar Series, MTSU	August 2015-May 2016
Economics Club Presentation, "The Economics of Taxation and Tax Policy", MTSU	April 2015
Economics Club Presentation, "Income Inequality", MTSU	March 2014
Organizer of Economics Club Guest Speaker Series, MTSU	May 2014-May 2016
Economics Graduate Curriculum Committee (chair), MTSU	August 2014-May 2016
Economics PhD Steering Committee, MTSU	August 2012-May 2016
Economics Undergraduate Curriculum Committee, MTSU	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

Middle Tennessee State University
Fahad Gill : committee member (first job at NextEra Energy Resources)
Dustin Rumbaugh: committee member (first job at Belmont University)