

# Elena Spatoulas Patel

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## EDUCATION

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|--|-----------------------|
| <b>University of Michigan</b><br>Ph.D., Economics                | Ann Arbor, MI<br>2013 |
| <b>University of Michigan</b><br>M.A., Economics                 | Ann Arbor, MI<br>2008 |
| <b>University of Michigan</b><br>B.S., Economics and Mathematics | Ann Arbor, MI<br>2007 |

## EXPERIENCE

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| <b>University of Utah, David Eccles School of Business</b><br>Assistant Professor of Finance | Salt Lake City, UT<br>2018 - Present |
| <b>The George Washington University</b><br>Adjunct Faculty                                   | Washington, D.C.<br>2016 - 2018      |
| <b>US Department of the Treasury, Office of Tax Analysis</b><br>Financial Economist          | Washington, D.C.<br>2012 - 2018      |
| <b>Postal Regulatory Commission, Office of Accountability and Compliance</b><br>Economist    | Washington, D.C.<br>2011 - 2012      |
| <b>Congressional Budget Office, Macroeconomic Analysis Division</b><br>Summer Associate      | Washington, D.C.<br>Summer 2009      |
| <b>Department of Justice, Antitrust Division</b><br>Social Science Analyst                   | Washington, D.C.<br>Summer 2007      |

## PUBLICATIONS

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- Feldman, Naomi E, Laura Kawano, Elena Patel, Nirupama Rao, Michael Stevens, and Jesse Edgerton. 2021. "Investment Differences Between Public and Private Firms: Evidence From U.S. Tax Return". *Accepted, Journal of Public Economics*.
- Mace, Christopher, Elena Patel, and Nathan Seegert. 2020. "Marijuana Taxation and Imperfect Competition". *National Tax Journal* 73 (2): 545–592.
- Patel, Elena, and Nathan Seegert. 2020. "Does Market Power Encourage or Discourage Investment? Evidence from the Hospital Market". Forthcoming, *Journal of Law and Economics*.
- Lim, Katherine, Elena Patel, and Molly Saunders-Scott. 2018. "Examining S-Corporation Losses and How They Are Used". *National Tax Journal* 71 (4): 661–686.
- McClelland, John, and Elena Patel. 2017. "What Would a Cash Flow Tax Look Like? Historical Panel Lessons". *Tax Notes* 154:439–450.

Cigno, Margaret M, Elena S Patel, and Edward S Pearsall. 2012. “Estimates of US postal price elasticities of demand derived from a random-coefficients discrete-choice normal model”. *MA Crew and PR Kleindorfer (eds)*.

## WORKING PAPERS

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- Feldman, Naomi, Laura Kawano, Elena Patel, Nirupama Rao, and Jesse Edgerton, “Investment Differences Between Public and Private Firms: Evidence From U.S. Tax Returns” *SSRN 3674235*
- Goodman, Lucas, Elena Patel, and Molly Saunders-Scott, “Dynamic Patterns of Loss Use and Effective Tax Rates: Owners of S-Corporations” *SSRN 3592884*
- Konda, Laura, Elena Patel, and Nathan Seegert, “General Business Credits: Estimating the Impact of a Regime Change in Mandatory Tax Disclosure” *SSRN 592114*
- Epstein, Brendan, Ryan Nunn, Musa Orak, and Elena Patel, “The Elasticity of Taxable Income and Welfare: Neoclassical vs Search Theory” *International Finance Discussion Papers 2020-1284. Washington: Board of Governors of the Federal Reserve System*
- Bailey, Martha, Tanya Byker, Elena Patel, and Shanthi Ramnath, “Measuring the Long-Term Effects of California’s 2004 Paid Family Leave Statute: Evidence from U.S. Tax Data” *No. w26416. National Bureau of Economic Research, 2019*
  - Revisions Requested, *American Economic Journal: Economic Policy*
- Coles, Jeffrey, Elena Patel, Nathan Seegert and Matthew Smith, “How Do Firms Respond to Corporate Taxes?” *SSRN 3167369*
  - Revisions Requested, *Journal of Accounting Research*
- Contreras, Juan, Elena Patel, and Iñez Tristao, “Rising Health Care Costs: Productivity or Quality Growth? An Estimation in the U.S. Health Sector at the Hospital Level” *SSRN 2344549*

## WORKS IN PROGRESS

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- Hines, James R., Elena Patel, Nathan Seegert, and Matthew Smith, “Best of the Corporate Bunch”
- Berazneva, Julia, Tanya Byker, and Elena Patel “Health and Labor Impacts of Mining: Evidence from South Africa”
- Lurie, Ithai, Elena Patel, and Shanthi Ramnath, “Inducing Labor: the Impact of Health Insurance on Post-Natal Labor Force Participation”
- Byker, Tanya, Elena Patel, and Kristin Smith, “COVID-19 and Paid Leave: Assessing the Impact of the FFCRA”
- Byker, Tanya, Elena Patel, and Jason Sandvik, “Labor Market Implications of Gender Diversity on Corporate Boards”

## OTHER PAPERS

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- Feldman, Naomi, Laura Kawano, Elena Patel, Nirupama Rao, and Jesse Edgerton, “The Long and the Short of It: Do Public and Private Firms Invest Differently?” *Finance and Economics Discussion Series 2018-068. Washington: Board of Governors of the Federal Reserve System*
- Patel, Elena S., “An Empirical Analysis of Mergers Between Nonprofit and For-Profit Firms: An Application in the Hospital Industry”
- Patel, Elena S., “A Theoretical Analysis of Mergers Between Nonprofit and For-Profit Firms: An Application in the Hospital Industry”

## SELECT MEDIA

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- Paid family leave may actually widen the gender pay gap. *Chicago Booth Review* 2020
- A Surprising Finding on Paid Leave: “This Is Not the Way We Teach This” *New York Times* 2019
- Closing the Gender Wage Gap May Depend On New Fathers Taking Paid Leave. *Forbes* 2019
- Do paid family leave policies help fix the gender pay gap? This study found the opposite. *Washington Post* 2019
- The “Short-Termism” Critique of Public Firms is Nonsense *Barron’s* 2018
- Listed Companies are Less Short-Termist than Previously Thought *Financial Times* 2018
- “Short-Termism” isn’t a thing, say Fed Economists *Financial Times* 2018
- “Short-Termism” isn’t a thing, say Fed Economists *Financial Times* 2018
- Do Public and Private Firms Invest Differently? *Columbia Law School Blue Sky Blog* 2018

## AFFILIATIONS

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- IRS Statistics of Income Consultants Panel 2020 –Current
- National Tax Association, Board of Directors 2019 –Current
- American Economic Association 2018 –Current
- International Institute of Public Finance 2018 –Current
- National Tax Association 2018 –Current