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Last Update: August, 2025

EDUCATION

University of Michigan Ph.D., Economics	Ann Arbor, MI 2013
University of Michigan M.A., Economics	Ann Arbor, MI 2008
University of Michigan B.S., Major: Economics with Honors and Mathematics, Minor: Modern Greek Studies	Ann Arbor, MI 2007

PROFESSIONAL AND ACADEMIC EXPERIENCE

The Brookings Institution Senior Fellow & Co Director Urban Brookings Tax Policy Center Non-Resident Senior Fellow, Economic Studies, Economic Studies	Washington, D.C. 2025 – Current 2024 – 2025
David Eccles School of Business, University of Utah Assistant Professor, Marriner S. Eccles Institute for Economics and Quantitative Analysis Sorenson Assistant Professor Assistant Professor, Department of Finance	Salt Lake City, UT 2023 – 2025 2023 – 2025 2018 – 2023
Executive Office of the President Senior Public Finance Economist, Council of Economic Advisors	Washington, D.C. 2023 – 2024
The George Washington University Adjunct Faculty, Department of Economics	Washington, D.C. 2016 – 2018
US Department of the Treasury Financial Economist, Office of Tax Analysis	Washington, D.C. 2012 – 2018
Postal Regulatory Commission Economist, Office of Accountability and Compliance	Washington, D.C. 2011 – 2012
Congressional Budget Office Summer Associate, Macroeconomic Analysis Division	Washington, D.C. Summer 2009
Department of Justice Social Science Analyst, Antitrust Division	Washington, D.C. Summer 2007

ADVISORY AND CONSULTING ROLES

• External Senior Economist, Alterra Property, LLC	2023 – Current
• Editorial Advisory Board, National Tax Journal	2025 – Current
• Utah Economic Impact Collaborative, Utah Governor’s Office of Management and Budget	2024 – Current
• Tax Gap Estimation Expert Panel, IRS	2024 – Current
• IRS Statistics of Income Consultants Panel	2020 – Current
• Utah Economic Council	March – July, 2025
• Public Finance Council, Kem C. Gardner Institute	2022 – 2025
• Board of Directors, National Tax Association	2019 – 2022
• Economic Consultant, Postal Regulatory Commission	April – July, 2021

PUBLICATIONS

- Bailey, Martha, Tanya Byker, **Elena Patel**, and Shanthi Ramnath. “The long-run effects of california’s paid family leave act on women’s careers and childbearing: New evidence from a regression discontinuity design and us tax data”. *American Economic Journal: Economic Policy* 17, no. 1 (2025): 401–431.
- Byker, Tanya, **Elena Patel**, and Kristin Smith. “Bridging the Gap: How Emergency Paid Leave Addressed Limited Access and Constraints During the Pandemic”. Washington Center for Equitable Growth Working Paper Series, *Forthcoming, National Tax Journal (Sept 2025)* (2025).
- Byker, Tanya, **Elena Patel**, and Shanthi Ramnath. “Who Cares? Paid Sick Leave Mandates, Care-Giving, and Gender”. *National Tax Journal* (Sept. 2023).
- Epstein, Brendan, Ryan Nunn, Musa Orak, and **Elena Patel**. “Taxation, social welfare, and labor market frictions”. *European Economic Review* (2023): 104352.
- Goodman, Lucas, **Elena Patel**, and Molly Saunders-Scott. “Implications of Tax Loss Asymmetry for Owners of S Corporations”. *American Economic Journal: Economic Policy* (2023).
- Coles, Jeffrey L, **Elena Patel**, Nathan Seegert, and Matthew Smith. “How do firms respond to corporate taxes?” *Journal of Accounting Research* 60, no. 3 (2022): 965–1006.
- Konda, Laura, **Elena Patel**, and Nathan Seegert. “Tax Enforcement and the Intended and Unintended Consequences of Information Disclosure”. *Journal of Public Economics* 212 (2022): 104690.
- Feldman, Naomi, Laura Kawano, **Elena Patel**, Nirupama Rao, Michael Stevens, and Jesse Edgerton. “Investment differences between public and private firms: Evidence from US tax returns”. *Journal of Public Economics* 196 (2021): 104370.
- Mace, Christopher, **Elena Patel**, and Nathan Seegert. “Marijuana Taxation and Imperfect Competition”. *National Tax Journal* 73, no. 2 (2020): 545–592.
- Patel, Elena**, and Nathan Seegert. “Does Market Power Encourage or Discourage Investment? Evidence from the Hospital Market”. *The Journal of Law and Economics* 63, no. 4 (2020): 667–698.
- Lim, Katherine, **Elena Patel**, and Molly Saunders-Scott. “Examining S-Corporation Losses and How They Are Used”. *National Tax Journal* 71, no. 4 (2018): 661–686.
- McClelland, John, and **Elena Patel**. “What Would a Cash Flow Tax Look Like? Historical Panel Lessons”. *Tax Notes* 154 (2017): 439–450.
- Cigno, Margaret M, **Elena Patel**, and Edward S Pearsall. “Estimates of US postal price elasticities of demand derived from a random-coefficients discrete-choice normal model”. *MA Crew and PR Kleindorfer (eds)* (2012).

WORKING PAPERS

- Berazneva, Julia, Tanya Byker, and **Elena Patel**. “Health and Labor Impacts of Mining: Evidence from South Africa”. Draft Available Upon Request (2025).
- Cadman, Brian, and **Elena Patel**. “The Consequences of Restricting the Distribution of Earnings on Tax-Exempt Organizations”. Available at SSRN 4297537, *Revisions Requested, The Accounting Review* (2025).
- Feng, Joshua, Matthew Higgins Higgins, and **Elena Patel**. “All Children Left Behind: Prescription Drug Adherence and the COVID-19 Pandemic”. National Bureau of Economic Research w30968, *Revisions Requested, Health Economics* (2025).
- Heim, Bradley, Ithai Lurie, **Elena Patel**, and Shanthi Ramnath. “Medicaid-in Coverage Volatility for Displaced Workers: Evidence from the 2019 Virginia Medicaid Expansion”. Available at SSRN 3882237, *Revisions Requested, Journal of Public Economics* (2025).
- Lurie, Ithai, **Elena Patel**, and Shanthi Ramnath. “Inducing Labor: the Impact of Health Insurance on Post-Natal Labor Supply”. Available at SSRN 3882237 (2023).
- Contreras, Juan, **Elena Patel**, and Ignez Tristao. “Production factors, productivity dynamics and quality gains as determinants of healthcare spending growth in US hospitals” (2013).

WORKS IN PROGRESS

- Byker, Tanya, Sara Malik, Elena Patel, and Jason Sandvik, “Not a Single Lady: How a Gender Diverse Board of Directors Affects Workforce Composition and Earnings in the United States”
- Feldman, Naomi, Laura Kawano, Elena Patel, Nirupama Rao, and Shanthi Ramnath “Evaluating the Effect of the Historic Tax Credit on Property Values and Neighborhoods”

POLICY: SELECTED RESEARCH, BRIEFS, AND COMMENTARY

- Patel, Elena and Jason Levitis “The hidden costs of expanding HSAs in the One Big Beautiful Bill” 2025, *Urban-Brookings Tax Policy Center, Economic Studies, Brookings*
- Patel, Elena “Beyond tax credits: A path to meaningful paid family leave” 2025, *Urban-Brookings Tax Policy Center, Economic Studies, Brookings*
- Patel, Elena “The House tax bill upends the 2017 corporate tax bargain” 2025, *Urban-Brookings Tax Policy Center, Economic Studies, Brookings*
- Patel, Elena and Aasthan Rajan “Return to sender: What privatization might mean for the future of the USPS” 2025, *Economic Studies, Brookings*
- Looney, Adam and Elena Patel “How Congress Can Turn Tariff Lemons into Lemonade: A Border-Adjustment Tax” 2025, *Economic Studies, Brookings*
- Patel, Elena “199As Sunset” 2025, *Economic Studies, Brookings*
- Looney, Adam and Elena Patel “How Low Can You Go? Budget Baseline Games and Tax Policy” 2025, *Economic Studies, Brookings*
- Looney, Adam and Elena Patel “Why Does the Executive Branch Have So Much Power” 2025, *Economic Studies, Brookings*
- Patel, Elena and Aasthan Rajan and Natalie Tomeh “Make it Count: Measuring Our Housing Supply Shortage” 2024, *Economic Studies, Brookings*

- Patel, Elena “The Corporate AMT: Understanding Low Tax Liabilities as a Policy Choice” 2024, *Economic Studies, Brookings*
- Looney, Adam and Elena Patel “The Implications of Pledging to Except Certain Households from Tax Hikes” 2024, *Economic Studies, Brookings*
- Byker, Tanya and Elena Patel “A Proposal for a Federal Paid Parental and Medical Leave Program” 2021, *The Hamilton Project*

OTHER PAPERS

- 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”

GRANTS

- “The effect of the historical property tax credit on state and local economic development”
Arnold Ventures, 2024
Co-Investigators: Naomi Feldman and Nirupama Rao
- “COVID-19 and Paid Leave: Assessing the Impact of the FFCRA”
Washington Center for Equitable Growth, 2021
Co-Investigators: Tanya Byker, Kristin Smith

SELECT MEDIA

- Trump Wants to Extend His 2017 Tax Cuts. An Economist Explains What That Would Do *NPR* 2025
- Trump’s 2017 Tax Cuts: Promises vs. Reality *Wall Street Journal* 2025
- 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
- Do Public and Private Firms Invest Differently? *Columbia Law School Blue Sky Blog* 2018

AFFILIATIONS

- American Economic Association 2018 –Current
- International Institute of Public Finance 2018 – Current
- National Tax Association 2018 – Current
- National Tax Association, Board of Directors 2019 – 2022