

Elena Spatoulas Patel

Website: www.elenaspatel.com
Email: elena.patel@eccles.utah.edu
Citizenship: USA
Residence: Salt Lake City, Utah
Last Update: July, 2024

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

EXPERIENCE

David Eccles School of Business, University of Utah Sorenson Assistant Professor Assistant Professor, Division of Quantitative Analysis of Markets and Organizations Assistant Professor, Department of Finance	Salt Lake City, UT 2023–2025 2023 - Present 2018 - 2023
Executive Office of the President Senior Economist, Council of Economic Advisors	Washington, D.C. August 2023-July 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

PUBLICATIONS

- Bailey, Martha J, Tanya S 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 U.S. Tax Data”. National Bureau of Economic Research w26416, *Conditionally Accepted, American Economic Journal: Economic Policy* (2024).
- 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 S 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

- Byker, Tanya, **Elena Patel**, and Kristin Smith. “Fitting the Bill? The First Federal Paid Leave Mandate”. Washington Center for Equitable Growth Working Paper Series, *Revisions Requested, National Tax Journal*.
- Heim, Bradley, Ithai Lurie, **Elena Patel**, and Shanthi Ramnath. “Medicaid-ing Uninsurance: Reducing the Duration of Uninsurance Spells”. Available at SSRN 3882237.
- Lurie, Ithai, **Elena Patel**, and Shanthi Ramnath. “Inducing Labor: the Impact of Health Insurance on Post-Natal Labor Supply”. Available at SSRN 3882237.
- 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* (2023).
- 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 (2022).
- Contreras, Juan, **Elena Patel**, and Iñez 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, “Gender Diversity and Boards of Directors: Impacts on Gendered Employment Outcomes and Organizational Diversity”
- Berazneva, Julia, Tanya Byker, and Elena Patel “Health and Labor Impacts of Mining: Evidence from South Africa”

OTHER PAPERS

- Byker, Tanya and Elena Patel “A Proposal for a Federal Paid Parental and Medical Leave Program” *The Hamilton Project*
- 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

- “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

- 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

- IRS Statistics of Income Consultants Panel 2020 –Current
- 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