JACOB A. MORTENSON

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EDUCATION

2010 - 2016	Ph.D. in Economics	Georgetown University
2010 - 2012	M.A. in Economics	Georgetown University
2003 - 2007	B.A. in Economics, Political Science	University of South Dakota

WORK EXPERIENCE

2015 - Present	Economist	Joint Committee on Taxation, United States Congress
2012 - 2014	Research Analyst	Joint Committee on Taxation
2008 - 2009	Research Assistant	Joint Committee on Taxation
2006 & 2007	Summer Intern	Social Security Advisory Board

ACADEMIC JOURNAL PUBLICATIONS

"Earnings Business Cycles: The Covid Recession, Recovery, and Policy Response" with Jeff Larrimore and David Splinter, *Journal of Public Economics*, 2023, Vol. 225.

"Worker and Spousal Responses to Automatic Enrollment" with Elena Derby and Kathleen Mackie, *Journal of Public Economics*, 2023, Vol. 223.

"Unemployment Insurance in Survey and Administrative Data" with Jeff Larrimore and David Splinter, *Journal of Policy Analysis and Management*, 2023, 42(2): 571-579.

"Earnings Shocks and Stabilization During COVID-19" with Jeff Larrimore and David Splinter, *Journal of Public Economics*, 2022, Vol. 206.

"Household Incomes in Tax Data: Using Addresses to Move from Tax Unit to Household Income Distributions" with Jeff Larrimore and David Splinter, *Journal of Human Resources*, 2021, 56(2), 600-631.

"Leakage from Retirement Savings Accounts in the U.S.," with Lucas Goodman, Kathleen Mackie, and Heidi Schramm. *National Tax Journal*, 2021, 74(3), 689-719.

"Bunching to Maximize Tax Credits: Evidence from the U.S. Tax Schedule" with Andrew Whitten. *American Economic Journal: Economic Policy*, 2020, 12(3), 402-32.

"The Effect of Required Minimum Distribution Rules on Withdrawals from Individual Retirement Accounts" with Heidi Schramm and Andrew Whitten. *National Tax Journal*, 2019, 72(3), 507-542. ***Winner***: Richard Musgrave Prize for Best Paper in 2019 National Tax Journal.

"The Effect Of Recent Tax Changes On Taxable Income: Correction And Update" with Bradley Heim, *Journal of Policy Analysis and Management*, 2018, 37(3), 686-694.

"Whose Child is This? Shifting of Dependents Among EITC Claimants Within the Same Household" with David Splinter [lead author] and Jeff Larrimore, *National Tax Journal*, 2017, 70(4), 737-757.

"Recent Income Trends for Top Executives: Evidence from Tax Return Data" with Seth H. Giertz, *National Tax Journal*, 2013, 66(4), 913-938.

PROCEEDINGS, BOOK CHAPTERS, AND OTHER PUBLICATIONS

"Constructing Confidence Intervals for BIFSG Disparity Estimates" with Elena Derby and Connor Dowd. *AEA Papers and Proceedings*, 2024, 114: 638-43.

"Heterogeneity in Corporate Tax Incidence by Worker Characteristics" with Patrick Kennedy, Christine Dobridge, and Paul Landefeld. *AEA Papers and Proceedings*, 2024, 114: 346-51.

"Changes in Retirement Savings During the COVID Pandemic," with Elena Derby, Lucas Goodman, and Kathleen Mackie. March 2022. Book chapter published in **Real-World Shocks and Retirement System Resiliency**, Oxford University Press, 2024, Edited by Olivia S. Mitchell, John Sabelhaus, and Stephen Utkus.

"Income Declines During COVID-19" with Jeff Larrimore and David Splinter, *AEA Papers and Proceedings*, 2022, 112: 340-344.

"Presence and Persistence of Poverty in U.S. Tax Data" with Jeff Larrimore and David Splinter. Book chapter in **Measuring the Distribution and Mobility of Income and Wealth**, University of Chicago Press, 2020. Previous version: NBER Working Paper 26966.

"Income and Earnings Mobility in U.S. Tax Data" with Jeff Larrimore and David Splinter. *Board of Governors of the Federal Reserve System: 2015 Community Development Research Conference*, 2015, 482-516.

"Investor Responsiveness to Capital Gains Taxes During the Great Recession" with Tim Dowd and Rob McClelland. *Urban-Brookings Tax Policy Center Research Report*, September 2019.

"Attaching the Left Tail: A New Profile of Income for Persons Who Do Not Appear on Federal Income Tax Returns" with James Cilke, Michael Udell, and Jonathan Zytnick, *National Tax Association Proceedings*, 2009, 88-102.

INVITED PRESENTATIONS

Statistics of Income, IRS (virtual, July **2024**); Utah Public Finance Invitational (Salt Lake City, UT **2024**); National Tax Association Spring Symposium (Washington, DC, May **2024**); Tax Economists' Forum (Washington, DC, Mar. **2024**); Mossavar-Rahmani Center for Business and Government, Harvard Kennedy School (Cambridge, MA, Feb. **2024**); Grinnell College (Grinnell, IA, Dec. **2023**); Tax Economists' Forum (Washington, DC, Dec. **2023**); National Tax Association (Denver, CO, Nov. **2023**); National Academies of Sciences, CNSTAT (virtual, July **2022**); Utah Tax Invitational (U-TAXI) (Salt Lake City, UT, June **2022**); Wharton Pension Research Council (virtual, April **2022**); South Dakota State University Economics Dept. (Brookings, SD, Mar. **2022**); Mannheim Taxation Conference (virtual, Sep. **2020**); Tax Economists' Forum (virtual, Sep. **2020**); International Online Public Finance Seminar Series (virtual, May **2020**); U-TAXI (Salt Lake City, UT, June **2019**); National Tax Association (NTA) Annual Conference (New Orleans, LA, Nov. **2018**); Association for Policy Analysis & Management Annual Conference (Washington, DC, Nov. **2018**); Brown University Economics Dept. (Providence, RI, Apr. **2018**); National Bureau of Economic Research (NBER) Public Economics Meeting (Cambridge, MA, Apr. **2018**); Office of Tax Analysis (OTA) Research Conference, U.S. Treasury Department (Washington, DC, Sep. **2017**); NTA Spring Symposium (Washington, DC, May **2017**); NBER Public Economics Meeting (Cambridge, MA, Apr. **2017**); Tax Economists' Forum (Washington, DC, July **2016**); Allied Social Science Association (ASSA) Annual Conference (San Francisco, CA, Jan. **2016**); Beacom School of Business, University of South Dakota (Vermillion, SD, Dec. **2015**); Martin School of Public Policy, University of Kentucky (Lexington, KY, Jan. **2015**); OTA, U.S. Treasury Department (Washington, DC, Jan. **2015**); ASSA Annual Conference (Boston, MA, Jan. **2015**); NTA Annual Conference (Santa Fe, NM, Nov. **2014**); Midwest Economics Association (MEA) Annual Conference (Evanston, IL, Mar. **2014**); ASSA Conference (Philadelphia, PA, Jan. **2014**); ASSA Annual Conference (San Diego, CA, Jan. **2013**); NTA Annual Conference (Denver, CO, Nov. **2009**); MEA Annual Conference (Chicago, IL, Mar. **2008**)

REFEREEING EXPERIENCE

American Economic Review; *Review of Economics and Statistics*; *Journal of the European Economic Association*; *Journal of Public Economics*; *American Economic Journal: Economic Policy*; *Economic Journal*; *National Tax Journal*; *Scandinavian Journal of Economics*; *Journal of Pension Economics and Finance*; *Journal of Economic Inequality*

TEACHING ASSISTANT EXPERIENCE

GEORGETOWN UNIVERSITY
Public Economics; Money, Banking, & Financial Markets

UNIVERSITY OF NEBRASKA-LINCOLN
Money & Banking; Intermediate Microeconomics

HONORS, SCHOLARSHIPS, AND FELLOWSHIPS

2019	Richard Musgrave Prize for Best Paper in 2019 *National Tax Journal*
2015 - 2016	Washington Center for Equitable Growth Dissertation Grant ($15,000)
2014 - 2015	Vernon E. Jordan Fellowship, Consortium of Universities of the Washington Metropolitan Area, for “All Income is Not Created Equal: Cross-Tax Elasticities in the US.” ($10,000)
2010 - 2014	Georgetown University Graduate School Fellowship
2010 - 2016	Georgetown University Graduate School Full Scholarship
2007	Phi Beta Kappa - University of South Dakota