Elena Spatoulas Patel

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Last Update: November, 2026

Education

University of Michigan — Ann Arbor, MI
Ph.D., Economics — 2013

University of Michigan — Ann Arbor, MI
M.A., Economics — 2008

University of Michigan — Ann Arbor, MI
B.S., Major: Economics with Honors and Mathematics, Minor: Modern Greek Studies — 2007

Professional and Academic Experience

The Brookings Institution — Washington, D.C.
Senior Fellow & Co-Director, Urban-Brookings Tax Policy Center — 2025 – Current
Robert E. Pozen Director's Chair — 2025 – Current
Non-Resident Senior Fellow, Economic Studies — 2024 – 2025

Marriner S. Eccles Institute, University of Utah — Salt Lake City, UT
Fiscal Policy Impact Scholar — 2025 – Current

David Eccles School of Business, University of Utah — Salt Lake City, UT
Assistant Professor, Marriner S. Eccles Institute for Economics and Quantitative Analysis — 2023 – 2025
Sorenson Assistant Professor — 2023 – 2025
Assistant Professor, Department of Finance — 2018 – 2023

Executive Office of the President — Washington, D.C.
Senior Public Finance Economist, Council of Economic Advisers — 2023 – 2024

The George Washington University — Washington, D.C.
Adjunct Faculty, Department of Economics — 2016 – 2018

US Department of the Treasury — Washington, D.C.
Financial Economist, Office of Tax Analysis — 2012 – 2018

Postal Regulatory Commission — Washington, D.C.
Economist, Office of Accountability and Compliance — 2011 – 2012

Congressional Budget Office — Washington, D.C.
Summer Associate, Macroeconomic Analysis Division — Summer 2009

Department of Justice — Washington, D.C.
Social Science Analyst, Antitrust Division — Summer 2007

Advisory and Consulting Roles

- Editor, National Tax Journal — 2026 – Current
- External Senior Economist, Alterra Property Group — 2023 – Current
- Utah Economic Impact Collaborative, Utah Governor's Office of Management and Budget — 2024 – Current
- Tax Gap Estimation Expert Panel, IRS — 2024 – Current
- Expert Advisory Committee, Canadian Tax Observatory — 2024 – Current
- IRS Statistics of Income Consultants Panel — 2020 – Current
- Editorial Advisory Board, National Tax Journal — 2025
- Utah Economic Council — 2025
- Public Finance Council, Kem C. Gardner Institute — 2022 – 2025
- Faculty Advisor, Kem C. Gardner Institute — 2022 – 2025
- Board of Directors, National Tax Association — 2019 – 2022
- Economic Consultant, Postal Regulatory Commission — April – July, 2021

Academic Publications

Cadman, Brian D., and **Elena Patel**. "The Consequences of Regulating Ownership for Profitable Tax-Exempt Organizations". *The Accounting Review* 101, no. 6 (2026): 237–266.

Gale, William, Benjamin Page, **Elena Patel**, and Joseph Rosenberg. "One Big Beautiful Bill? A Preliminary Assessment". Forthcoming, *National Tax Journal* (2026).

Feng, Joshua, Matthew Higgins, and **Elena Patel**. "Pediatric Drug Adherence and Parental Attention: Evidence from Comprehensive Claims Data". *Health Economics* 35, no. 2 (2026): 346–359.

Byker, Tanya, **Elena Patel**, and Kristin Smith. "Bridging the Gap: How Emergency Paid Leave Addressed Limited Access and Constraints during the Pandemic". *National Tax Journal* 78, no. 3 (2025): 549–576.

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 Shanthi Ramnath. "Who Cares? Paid Sick Leave Mandates, Caregiving, and Gender". *National Tax Journal* 76, no. 3 (2023): 649–677.

Goodman, Lucas, **Elena Patel**, and Molly Saunders-Scott. "Implications of Tax Loss Asymmetry for Owners of S Corporations". *American Economic Journal: Economic Policy* 15, no. 1 (2023): 342–369.

Epstein, Brendan, Ryan Nunn, Musa Orak, and **Elena Patel**. "Taxation, Social Welfare, and Labor Market Frictions". *European Economic Review* 151 (2023): 104352.

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.

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.

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.

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.

Mace, Christopher, **Elena Patel**, and Nathan Seegert. "Marijuana Taxation and Imperfect Competition". *National Tax Journal* 73, no. 2 (2020): 545–592.

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". *M.A. Crew and P.R. Kleindorfer (eds), Reforming the Postal Sector in the Age of Electronic Competition* (2012).

Working Papers

Patel, **Elena**. "Measuring Housing Underproduction: Why Estimates Diverge and What a National Number Can Say". Federal Reserve Bank of Boston Economic Research Conference (2026).

Agostini, Claudio, Katarzyna Bilicka, **Elena Patel**, and Nathan Seegert. "The Elasticity of Corporate Taxable Income Across Countries". NBER Working Paper w34945 (2025).

Berazneva, Julia, Tanya Byker, and **Elena Patel**. "Health and Labor Impacts of Mining: Evidence from South Africa". Draft Available Upon Request (2025).

Byker, Tanya, Sara Malik, **Elena Patel**, and Jason Sandvik. "Board Gender Diversity and Workforce Composition, Compensation, and Retention for U.S. Publicly Traded Companies". SSRN 5363846, *Under Review* (2025).

Heim, Bradley, Ithai Lurie, **Elena Patel**, and Shanthi Ramnath. "Medicaid-ing Coverage Volatility for Displaced Workers: Evidence from the 2019 Virginia Medicaid Expansion". SSRN 4628534; FRB Chicago Working Paper 2023-41, *Under Review* (2025).

Lurie, Ithai, **Elena Patel**, and Shanthi Ramnath. "Inducing Labor: The Impact of Health Insurance on Post-Natal Labor Supply". SSRN 3882237 (2023).

Patel, **Elena**, Nathan Seegert, and Matthew Smith. "At a Loss: The Real and Reporting Elasticity of Taxable Income". SSRN 2608166 (2023).

Contreras, Juan, **Elena Patel**, and Ignez Tristao. "Production Factors, Productivity Dynamics, and Quality Gains as Determinants of Healthcare Spending Growth in US Hospitals". SSRN 2344549; Bank of Mexico Working Paper 2013-13 (2013).

Works in Progress

- Feldman, Naomi, Laura Kawano, **Elena Patel**, Nirupama Rao, and Shanthi Ramnath, "Evaluating the Effect of the Historic Tax Credit on Property Values and Neighborhoods"
- **Patel, Elena** and Rich Prisinzano, "Too Small to Fail: Estimating the Effect of Targeted Small Business Tax Policy in the mid-2000s"
- Byker, Tanya and **Elena Patel**, "When Single Mothers Return to Work: Evaluating the Long-term Impacts of Welfare Reform on Children's Outcomes"

Selected Brookings Publications

Patel, **Elena**, and Aparna Mathur. "Taxing Artificial Intelligence: What's on the Table, and What's at Stake". *Brookings Institution* (2026).

Patel, **Elena**. "Postal Network Redesign and Mail Ballot Rejections in the 2026 Primaries". *Brookings Institution* (2026).

Patel, **Elena**, and Brian Cadman. "The Governance Costs of Hospitals without Owners: When Size Outgrows Nonprofit Regulations". *Economic Studies, Brookings Institution* (2026).

Patel, **Elena**. "Delivering the Vote: How 4 Pressures Are Testing the Postal Service's Role in American Elections". *Brookings Institution* (2026).

Gale, William G., Adam Looney, and **Elena Patel**. "Corporate Tax Reform in the Wake of the 2025 Tax Law: Completing the Shift to a Corporate Cash-Flow Tax". *The Hamilton Project* (2026).

Patel, **Elena**, and Matthew Ringgenberg. "Taxing Index Funds: Mutual Funds, ETFs, and Paths to Reform". *Brookings Institution* (2026).

Bilicka, Katarzyna, **Elena Patel**, and Nathan Seegert. "Corporate Tax Responsiveness Varies Across Countries—and That Heterogeneity Matters for Global Coordination". *Brookings Institution* (2026).

Patel, **Elena**. "The US Postal Service's Fiscal Crisis". *Brookings Institution* (2026).

Patel, **Elena**. "The Postal Network as Economic Infrastructure: Evidence from Rural Small Businesses". *Brookings Institution* (2026).

Patel, **Elena**. "When a Postmark No Longer Tracks Mailing". *Brookings Institution* (2025).

Patel, **Elena**, Joshua Feng, and Matthew Higgins. "How USPS Network Changes Threaten Prescription Drug Access for Vulnerable Populations". *Brookings Institution* (2025).

Feng, Joshua, Matthew Higgins, and **Elena Patel**. "The Fragile Routines of Pediatric Health Care: Lessons from Asthma during COVID-19". *Economic Studies, Brookings Institution* (2025).

Looney, Adam, and **Elena Patel**. "How Congress Can Turn Tariff Lemons into Lemonade: A Border-Adjustment Tax". *Economic Studies, Brookings Institution* (2025).

Patel, **Elena**, Aastha Rajan, and Natalie Tomeh. "Make It Count: Measuring Our Housing Supply Shortage". *Economic Studies, Brookings Institution* (2024). 4.9 million-unit shortage estimate cited by *Bloomberg*, the Congressional Research Service, and *CalMatters*.

Byker, Tanya, and **Elena Patel**. "A Proposal for a Federal Paid Parental and Medical Leave Program". *The Hamilton Project* (2021).

Selected Op-Eds and Commentary

Patel, **Elena**. "New Post Office Policy Could Lead to the Rejection of Tens of Thousands of Mail-In Ballots in November". *Brookings Institution* (2026).

Patel, **Elena**, and Tracy Gordon. "AI Tax Debate Misses the Threat That's Already Here". *Brookings Institution* (2026).

Patel, **Elena**, and Jaxson Shealy. "How Big Is the US Postal Service? Among the Largest in Business or Government". *Brookings Institution* (2026).

Patel, **Elena**. "The Tax Fairness Question Dominating This Filing Season". *The Contrarian* (2026).

Heerman, Kari, and **Elena Patel**. "After IEEPA: New Section 301 Investigations and Why Public Input Matters". *Brookings Institution* (2026).

Patel, **Elena**. "Been There, Done That: Capital Gains Indexing is Still a Bad Idea". *Brookings Institution* (2026).

Patel, **Elena**. "Postal Systems Worldwide Confront the Same Financial Pressures". *Brookings Institution* (2026).

Gale, William, **Elena Patel**, Tayae Rogers, and John Sabelhaus. "Will Expanding the Capital Gains Exclusion Unlock Housing Supply?" *Economic Studies, Brookings Institution* (2026). Estimate cited by *CNBC* and *Kiplinger*.

Patel, **Elena**. "Delivering the Future: Why the Postal Service Needs a New Model". *Briefing Book* (2025).

Patel, **Elena**. "Who Decides? Courts, Congress, and the Shifting Boundaries of Tax Authority". *Brookings Institution* (2025).

Patel, **Elena**, and Aastha Rajan. "Return to Sender: What Privatization Might Mean for the Future of the USPS". *Economic Studies, Brookings Institution* (2025).

Congressional Testimony

- *The Postal Service's Financial Condition Is a Business-Model Problem: Recommendations to Put Universal Service on a Sustainable Footing.* Written testimony submitted for the record, House Committee on Oversight and Government Reform, Subcommittee on Government Operations June 4, 2026
- *The Route Forward for the U.S. Postal Service: A View from Stakeholders.* House Committee on Oversight and Government Reform June 24, 2025

Selected Government Publications

- "International Tax System Alignment with a Globalized Economy."
  Chapter 3, *Economic Report of the President*, Council of Economic Advisers 2025
- "Affordable Housing Supply and Federal Policy Solutions."
  Chapter 4, *Economic Report of the President*, Council of Economic Advisers 2024
- "Tariffs as a Major Source of Revenue: Implications for Growth."
  Council of Economic Advisers 2024
- "Empowering the IRS: Understanding the Full Potential of the Inflation Reduction Act's Historic Investment in the Internal Revenue Service."
  Council of Economic Advisers 2024
- "Commercial-to-Residential Conversion: Addressing Office Vacancies."
  Council of Economic Advisers 2023
- "The President's Framework for Business Tax Reform: An Update."
  U.S. Department of the Treasury 2016

Teaching

- **University of Utah, David Eccles School of Business**
  Business Econometrics I (Undergraduate); Econometrics II (Doctoral)
- **The George Washington University, Department of Economics**
  Introduction to Econometrics (Undergraduate); Econometrics (Master's); Applied Industrial Organization (Master's)
- **University of Michigan, Ann Arbor**
  Introduction to Microeconomics (Undergraduate)

Doctoral Students Advised

- Yuchen Zhang, Finance 2025
- Amy Cyr, Finance 2025
- Huayi Tang, Finance 2023
- Mansi Wadhwa, Public Policy 2023

Select Media

- A Conversation with the Urban-Brookings Tax Policy Center's Elena Patel. *The Giving Review* 2026
- Taxing AI. *The Bond Buyer* 2026
- Ballot Rejections Soared in Rural Counties After USPS Reduced Mail Service. *ProPublica* 2026
- Why Mailing a Ballot Close to Election Day May Get It Rejected for a Late Postmark. *NPR* 2026
- Not Everyone Can Expect a Bigger Tax Refund This Year. *CNBC* 2026
- Why Trump's Approach to Affordability Is One Big Illusion. *Talking Points Memo* 2026
- Looking at USPS Only Through a Profit Lens Misses Rural Economic Opportunities. *Federal News Network* 2026
- Slow Mail Delivery Hurts Medication Access: Study. *Axios* 2025

- With Trump's Tax Bill Set to Dent Giving by the Wealthy, Can Middle-Class Donors Make Up the Difference? *CNBC* 2025
- How Big Is California's Housing Shortage? *CalMatters* 2025
- Your Ballot or Other Mail May Not Get Postmarked by USPS the Day It's Dropped Off. *NPR* 2025
- Why the New Postmaster General's Tenure Reignites Worries About Postal Reform. *NPR* 2025
- Who Will Administer Trump's Tariffs If the Federal Government Gets Gutted? *Philadelphia Inquirer* 2025
- Trump Wants to Extend His 2017 Tax Cuts. An Economist Explains What That Would Do. *NPR, Weekend Edition* 2025
- Trump's 2017 Tax Cuts: Promises vs. Reality. *Wall Street Journal (video)* 2025
- A Surprising Finding on Paid Leave: "This Is Not the Way We Teach This." *New York Times* 2019
- Do Paid Family Leave Policies Help Fix the Gender Pay Gap? This Study Found the Opposite. *Washington Post* 2019
- "Short-Termism" Isn't a Thing, Say Fed Economists. *Financial Times* 2018

Affiliations

- American Economic Association 2018 –Current
- International Institute of Public Finance 2018 – Current
- National Tax Association 2018 – Current