#### **BRADLEY T. HEIM**

University of Central Florida School of Public Administration College of Community Innovation and Education 500 W Livingston St. Orlando, FL 32801

E-mail: Bradley.heim@ucf.edu

# **Professional Experience**

University of Central Florida, School of Public Administration Director, July 2025 – Present. Professor, July 2025 – Present.

Indiana University, O'Neill School of Public and Environmental Affairs.

Executive Associate Dean, July 2019 – June 2024.

Associate Dean for Faculty Affairs, December 2018 - June 2019.

Professor, May 2016-July 2025.

Associate Professor (with tenure), April 2013 – April 2016.

Associate Professor, August 2010 - April 2013.

Big Ten Academic Leadership Program Fellow, 2019-2020

IUPUI Center for Health Economics Research. Faculty Research Fellow, October 2011 - Present.

U.S. Department of the Treasury, Office of Tax Analysis Financial Economist, February 2006 - July 2010.

Duke University, Department of Economics Assistant Professor, September 2002 - August 2006.

Northwestern University, Department of Economics

Research Assistant, Professor Bruce D. Meyer, Summer 1999 - Summer 2002.

Teaching Assistant, Fall 1998 - Spring 1999.

# **Education**

Ph.D., Economics, Northwestern University, Evanston, Illinois

Dissertation: "On Structural Labor Supply Estimation when Budget Constraints

are Nonlinear"

Committee Chair: Bruce D. Meyer Date of Completion: December, 2002

B.A. Economics and Mathematical Sciences, Magna Cum Laude, Johns Hopkins University, 1997.

#### **Refereed Journal Articles**

Heim, Bradley T. and Laura Montenovo. (Forthcoming). "Are Charitable Donations and Volunteering Substitutes or Complements? New Evidence from Recent Tax Changes." *National Tax Journal*.

Heim, Bradley T. (2025). "Evaluating the Cost-Effectiveness of Individual Income Tax Incentives." *National Tax Journal.* 78(1): 115-167.

DeBacker, Jason, Bradley T. Heim, Anh Tran, and Alexander Yuskavage. (2024). "Seeking Professional Help: How Paid Preparers Decrease Tax Compliance." *National Tax Journal*. 77(2): 229-262.

Winner of the National Tax Association's Musgrave Prize for best paper in the *National Tax Journal* 

Heim, Bradley T. and Ruth Winecoff. (2023). "The Impact of State 529 Plan Incentives on Take-Up and Savings." *Public Finance Review*. 51(4):455-487.

Heim, Bradley T., Gillian Hunter, Adam Isen, Ithai Z. Lurie, and Shanthi P Ramnath. (2021). "Income Responses to the Affordable Care Act: Evidence from the Premium Tax Credit Notch." *Journal of Health Economics.* 76: Article 102396.

Heim, Bradley T., Ithai Z. Lurie, Kathleen Mullen, and Kosali Simon. (2021). "How Much Do Outside Options Matter? The Effect of Subsidized Health Insurance on Social Security Disability Insurance Benefit Receipt." *Journal of Health Economics*. 76: Article 102437.

Daniel Sacks, Ithai Z. Lurie, and Bradley T. Heim. (2021). "Does the individual mandate affect insurance coverage? Regression kink evidence from the population of tax returns." *American Economic Journal: Economic Policy*. 13(2): 378-407.

DeBacker, Jason, Bradley T. Heim, Shanthi P. Ramnath, and Justin Ross. (2019). "The Impact of State Taxes on Pass-Through Businesses: Evidence from the 2012 Kansas Income Tax Reform." *Journal of Public Economics*. 174: 53-75

DeBacker, Jason, Bradley T. Heim, Anh Tran, and Alexander Yuskavage. (2018). "Once Bitten, Twice Shy? The Lasting Impact of Enforcement on Tax Compliance." *Journal of Law and Economics.* 61(1): 1-35.

Heim, Bradley T., Ithai Z. Lurie, and Kosali Simon. (2018). "Did the Affordable Care Act Young Adult Provision Affect Labor Market Outcomes: Analysis Using Tax Data." *Industrial and Labor Relations* Review. 71(5): 1154–1178.

Heim, Bradley T., Ithai Z. Lurie, and Kosali Simon. (2018). "The Impact of the Affordable Care Act Young Adult Provision on Childbearing: Evidence from Tax Data." *Demography*. 55(4): 1233–1243.

DeBacker, Jason, Bradley T. Heim, Anh Tran, and Alexander Yuskavage. (2018). "The Effects of IRS Audits on EITC Claimants." *National Tax Journal*. 71(3): 451-484.

Heim, Bradley T. and Jacob A. Mortenson. (2018). "The Effect of Recent Tax Changes on Taxable Income: Correction and Update." *Journal of Policy Analysis and Management*. 37(3):686-694.

Heim, Bradley T. and Kate Yang. (2017). "The Impact of the Affordable Care Act on Self-Employment: Early Evidence." *Health Economics.* 26(12): 256-273.

Heim, Bradley T., Ithai Z. Lurie, and James Pearce. (2017). "What Drove the Decline in Taxpaying? The Roles of Policy and Population." *National Tax Journal*. 70(3): 585-620.

Heim, Bradley T. and LeeKai Lin. (2017) "Does Health Reform Lead to an Increase in Early Retirement? Evidence from Massachusetts." *Industrial and Labor Relations Review.* 70(3): 704-732.

Yang, Lang (Kate) and Heim, Bradley T. (2017). "Responsiveness of Income to Local Income Taxes: Evidence from Indiana." *National Tax Journal*. 70(2): 367-392. Addendum: 70(3): 707-708.

Heim, Bradley T. and Shanthi P. Ramnath. (2016). "The Impact of Participation in Employment Based Retirement Savings Plans on Material Hardship." *Journal of Pension Economics and Finance*. 15(4):407-428.

Heim, Bradley T., Gillian Hunter, Ithai Z. Lurie, and Shanthi P. Ramnath. (2015). "The Impact of the ACA on Premiums: Evidence from the Self-Employed." *Journal of Health Politics, Policy, and Law.* 40(5):1057-1081.

DeBacker, Jason, Bradley T. Heim, Anh Tran, and Alexander Yuskavage. (2015). "Legal Enforcement and Corporate Behavior: An Analysis of Tax Aggressiveness after an Audit." *Journal of Law and Economics*. 58:291-324.

DeBacker, Jason, Bradley T. Heim, and Anh Tran. (2015). "Importing Corruption Norms from Overseas: Evidence from Corporate Tax Evasion in the United States." *Journal of Financial Economics.* 117(1):122-138.

Heim, Bradley T. and Ithai Z. Lurie. (2015). "The Impact of Health Reform on Job Mobility: Evidence from Massachusetts." *American Journal of Health Economics*. 1(3): 374-398.

Heim, Bradley T. (2015). "Understanding Self-Employment Dynamics Among Individuals Nearing Retirement." *Small Business Economics*. 45(3):561-580.

Heim, Bradley T. and Yulianti Abbas. (2015). "Does Federal Deductibility Affect State and Local Revenue Sources?" *National Tax Journal*. 68:33-58.

Heim, Bradley T. and Ithai Z. Lurie. (2014). "Does health reform affect self-employment? Evidence from Massachusetts." *Small Business Economics*. 43(4):917-930.

Heim, Bradley T. and Ithai Z. Lurie. (2014). "Taxes, Income, and Retirement Savings: Differences by Permanent and Transitory Income." *Contemporary Economic Policy*. 32(3):592-617.

Heim, Bradley T. and Ithai Z. Lurie. (2014) "Did Reform of the Non-Group Health Insurance Market Affect the Decision to be Self-Employed? Evidence from State Reforms in the 1990's." *Health Economics.* 23(7):841-860.

DeBacker, Jason, Bradley T. Heim, Vasia Panousi, Shanthi Ramnath, and Ivan Vidangos. (2013) "Rising Inequality: Transitory or Permanent? New Evidence from a Panel of U.S. Tax Returns 1987-2006." *Brookings Papers on Economic Activity*. Spring 2013, 67-122.

Heim, Bradley T. and Ithai Z. Lurie. (2013). "The Impact of Insurance Subsidies on Self Employment: Do State Individual Health Insurance Regulations Matter?" *Contemporary Economic Policy*. Vol. 31 (1), 94-109.

Heim, Bradley T. Ithai Z. Lurie, and Shanthi Ramnath. (2012). "Immigrant-Native Differences in Employment-Based Retirement Plan Participation." *Journal of Pension Economics and Finance*. Vol. 11 (3), 365-388.

Heim, Bradley T. and Ithai Z. Lurie. (2012). "The Effect of Recent Tax Changes on Tax Preferred Retirement Savings," *National Tax Journal*. Vol. 65 (2), 283–312.

Bakija, Jon and Bradley T. Heim. (2011) "How Does Charitable Giving Respond to Incentives and Income? New Estimates from Panel Data." *National Tax Journal*. Vol. 64(2, pt. 2), 615-650.

Heim, Bradley T. and Ithai Z. Lurie. (2010). "The Effect of Self-Employed Health Insurance Subsidies on Self-Employment." *Journal of Public Economics*. Vol. 94(11-12), p. 995-1007.

Heim, Bradley T. (2010). "The Responsiveness of Reported Self-Employment Income to Tax Rate Changes." *Labour Economics*. Vol. 17(6), p. 940-950.

Heim, Bradley T. and Ithai Z. Lurie. (2009). "Do Increased Premium Subsidies Affect How Much Health Insurance Is Purchased? Evidence from the Self-Employed." *Journal of Health Economics*. Vol. 28(6), p. 1197-1210.

Bishop, Kelly, Bradley T. Heim, and Kata Mihaly. (2009). "Single Women's Labor Supply Elasticities: Trends and Policy Implications." *Industrial and Labor Relations Review.* Vol. 63(1), p. 146-168.

Heim, Bradley T. (2009). "Structural Estimation of Family Labor Supply with Taxes: Estimating a Continuous Hours Model Using a Direct Utility Specification," *Journal of Human Resources*. Vol. 44(2), p.350-385.

Heim, Bradley T. (2009). "The Effect of Recent Tax Changes on Taxable Income: Evidence from a New Panel of Tax Returns." *Journal of Policy Analysis and Management*. Vol. 28(1), p. 147-163.

Heim, Bradley T. (2007). "The Effect of Tax Rebates on Consumption Expenditures: Evidence from State Tax Rebates." *National Tax Journal*. Vol. 60(4), p. 685-710.

Heim, Bradley T. (2007). "The Incredible Shrinking Elasticities: Married Female Labor Supply, 1978–2002." *Journal of Human Resources*. Vol. 42(4), p. 881–918.

Heim, Bradley T. and Bruce D. Meyer. (2004). "Work Costs and Nonconvex Preferences

in the Estimation of Labor Supply Models," *Journal of Public Economics.* Vol. 88, p. 2323-2338.

Heim, Bradley T. (2003). "Does Child Support Enforcement Reduce Divorce Rates? A Reexamination." *Journal of Human Resources*. Vol. 38, p. 773-791.

#### **Other Journal Articles**

DeBacker, Jason, Bradley Heim, Anh Tran, and Alex Yuskavage. (February 2020). "Tax Noncompliance and Measures of Income Inequality." *Tax Notes.* Vol 166(7), p. 1103-1118.

## **Articles in Conference Volumes**

DeBacker, Jason, Lucas Goodman, Bradley T. Heim, Shanthi P. Ramnath, and Justin Ross. (2018). "Pass-Through Entity Responses to Preferential Tax Rates: Evidence on Economic Activity and Owner Compensation in Kansas." *National Tax Journal.* 71(4): 687-706.

Heim, Bradley T., Ithai Z. Lurie, and Kosali Simon. (2015). "The Impact of the Affordable Care Act Young Adult Provision on Labor Market Outcomes: Evidence from Tax Data." *Tax Policy and the Economy.* 29:133-157.

Heim, Bradley T., Ithai Z. Lurie, and James Pearce. (2014). "Who Pays Taxes? A Dynamic Perspective." *National Tax Journal*. 67:755-778.

#### **Commissioned Studies**

Heim, Bradley T. (2014). "Understanding Self-Employment Dynamics Among Individuals Nearing Retirement." Report prepared for the Small Business Administration, Office of Advocacy under contract no. SBAHQ-13-M-0055.

## **Book Chapters**

Heim, Bradley T. "Tax Policy in the United States." in *The CQ Guide to Economic Policy*, April 2013.

Heim, Bradley T. "Labor Supply." Update of entry in the *International Encyclopedia of the Social and Behavioral Sciences*, May 2013.

## **Submissions to Journals**

Heim, Bradley T., Ithai Z. Lurie, Elena Patel, and Shanthi Ramnath. "Medicaid-ing Uninsurance? The Impact of the Affordable Care Act's Medicaid Expansion on Uninsurance Spells." Revised and

Resubmit, Journal of Public Economics.

# **Working Papers and Work in Progress**

DeBacker, Jason, Bradley T. Heim, and Alexander Yuskavage. "Marginal Tax Rates and Tax Compliance." April 2025.

Heim, Bradley T. and Jingzhao Yao. "The Changing Determinants of Tax Morale: Evidence from the World Value Survey and General Social Survey." January 2025.

Heim, Bradley T. and Andrey Yushkov. "Estimating the Effect of the Tax Cuts and Jobs Act on Self-Employment: Evidence from Survey Data." May 2024.

Heim, Bradley T., Makayla Lavender, Kye Lippold, and Ithai Z. Lurie. "The Impact of Enhanced Marketplace Premium Tax Credits on the Decisions of Older Adults."

Heim, Bradley T., Lady Ikeya, Maggie Liu, Marc Plooster, and Andrey Yushkov. "The Impact of the Tax Cuts and Jobs Act on State and Local Tax Revenue and Expenditures."

Heim, Bradley T., Laura, Montenovo, and Boy Purba. "The Impact of the Tax Cuts and Jobs Act on Donations to Charitable and Political Organizations: Evidence from 990 Data."

Ross, Justin, Bradley T. Heim, and Angela Brunner. "State Income Taxes and Entrepreneurship in the Gig Economy."

Heim, Bradley T. and Luke Spreen. "The Impact of Taxes on Occupational Choice."

#### **Other Manuscripts**

Dao, Ngoc and Bradley T. Heim. "The Affordable Care Act's Excise Taxes: Impact on Medical Device Manufacturers." September 2018.

DeBacker, Jason, Bradley Heim, Anh Tran, Melissa Vigil, and Alexander Yuskavage. "It's Who You Know: Network Effects of IRS Audits." November 2017.

Heim, Bradley T., Ithai Z. Lurie, and Kosali Simon. "Effect of the Affordable Care Act on Retirement: Evidence from Tax and Survey Data." July 2016.

Abbas, Yulianti and Bradley T. Heim. "How Accurate are IRS Sales Tax Look-Up Tables? Evidence from Aggregate Collections."

Heim, Bradley T., Gillian Hunter, Ithai Z. Lurie, and Shanthi P. Ramnath. "Waves and Cliffs: Marginal Earnings Incentives in the Affordable Care Act." March 2015.

Heim, Bradley T. and Ithai Z. Lurie. "Single Mothers' EITC Receipt Dynamics." March 2015.

DeBacker, Jason, Bradley T. Heim, Vasia Panousi, Shanthi Ramnath, and Ivan Vidangos. "The Time Series Properties of Privately Held Business Income Risk." December 2012.

Bakija, Jon, Adam Cole, and Bradley T. Heim. "Jobs and Income Growth of Top Earners and the Causes of Changing Income Inequality: Evidence from U.S. Tax Return Data," April 2012.

Cole, Adam and Bradley T. Heim. "The Impact of Smoking Bans on the Earnings of Bar and Restaurant Employees: Evidence from Tax Data," October 2011.

Heim, Bradley T. "Structural Estimation of the Impact of the EITC on the Labor Supply of Married Couples," September 2009.

Heim, Bradley T. "The Elasticity of Taxable Income: Evidence from a New Panel of Tax Returns," July 2008.

Heim, Bradley T. and Bruce D. Meyer. "Identification and Estimation of Structural Models of Labor Supply and Program Participation," April 2006.

Heim, Bradley T. and Bruce D. Meyer. "Structural Labor Supply Models when Budget Constraints are Nonlinear," January 2004.

#### **Research Presentations**

Invited Seminars

Heim, Bradley T. "Audits and Federal Tax Compliance in the United States." Directorate General of Taxation, Jakarta, Indonesia, August, 2023.

DeBacker, Jason, Bradley T. Heim, Anh Tran, and Alexander Yuskavage. "The Effects of IRS Audits on EITC Claimants."

Georgia State University, April, 2017.

DeBacker, Jason, Bradley T. Heim, Shanthi P. Ramnath, and Justin Ross. "The Impact of State Taxes on Small Businesses: Evidence from the 2012 Kansas Income Tax Reform." Indiana University Econometrics Workshop, August 2015.

DeBacker, Jason, Bradley T. Heim, Anh Tran, and Alexander Yuskavage. "The Impact of Law Enforcement: An Analysis of Corporate Tax Aggressiveness after an Audit." Columbia University Tax Policy Workshop, June 2014.

Heim, Bradley T., Ithai Z. Lurie, and James Pearce. "Who Pays Taxes? A Dynamic Perspective." National Tax Association Spring Symposium, May 2014

Heim, Bradley T., Gillian Hunter, Ithai Z. Lurie, and Shanthi P. Ramnath. "The ACA and Premium Affordability: Evidence from the Self-Employed."

Indiana University-IUPUI Health Economics Mini-Conference, April 2014

Heim, Bradley T. and Ithai Z. Lurie. "Does Health Reform Lead to Increased Job Mobility? Evidence from Massachusetts."

Federal Reserve Bank of Chicago Conference on the ACA and the Labor Market, March 2014 Ball State University, March 2013.

University of Louisville, October 2013.

Heim, Bradley T. and Ithai Z. Lurie. "Did State Level Reform of the Non-Group Health Insurance Market Affect the Decision to be Self-Employed?" IUPUI, April 2012.

Heim, Bradley, Jon Bakija and Adam Cole. "Jobs and Income Growth of Top Earners and the Causes of Changing Income Inequality: Evidence from U.S. Tax Return Data." Purdue University, March 2012.

Heim, Bradley and Ithai Z. Lurie. "Taxes, Income, and Retirement Savings: Differences by Permanent and Transitory Income."

School of Public and Environmental Affairs at Indiana University, January 2010.

Heim, Bradley and Ithai Z. Lurie. "The Effect of Self-Employed Health Insurance Subsidies on Self-Employment."

IUPUI Economics Department, January 2009.

Heim, Bradley and Ithai Z. Lurie. "Do Increased Premium Subsidies Affect How Much Health Insurance Is Purchased? Evidence from the Self-Employed."

The Brookings Institution, February 2008.

Heim, Bradley. "The Impact of the Earned Income Tax Credit on the Labor Supply of Married Couples."

U.S. Department of the Treasury Office of Tax Analysis, October 2005.

Heim, Bradley. "The Incredible Shrinking Elasticities: Married Female Labor Supply, 1978-2002." University of Wisconsin, March 2005.

University of Chicago Harris School of Public Policy Studies, March 2005.

Federal Reserve Bank of Chicago, March 2005.

Heim, Bradley. "Structural Estimation of Family Labor Supply with Taxes: Estimating a Continuous Hours Model Using a Direct Utility Specification."

University of Virginia, April 2003.

Heim, Bradley and Bruce D. Meyer. "Structural Labor Supply Models when Budget Constraints are Nonlinear."

University of California-San Diego, January 2002.

Duke University, January 2002.

Center for Naval Analysis, January 2002.

#### Conference Presentations

Heim, Bradley T. and Laura Montenovo. "Are Charitable Donations and Volunteering Substitutes or Complements? New Evidence from Recent Tax Changes."

Annual Meeting of the National Tax Association, November 2021

Association for Budgeting and Financial Management Annual Meeting, October 2022.

Heim, Bradley T. "Evaluating the Cost-Effectiveness of Individual Income Tax Incentives." Association for Budgeting and Financial Management Annual Meeting, October 2018. Annual Meeting of the National Tax Association, November 2023.

DeBacker, Jason, Bradley Heim, Anh Tran, Melissa Vigil, and Alexander Yuskavage. "It's Who You

Know: Network Effects of IRS Audits."

Annual Meeting of the National Tax Association, November 2016.

Heim, Bradley T., Ithai Z. Lurie, and Kosali Simon. "Effect of the Affordable Care Act on Retirement: Evidence from Tax and Survey Data."

Annual Meeting of the National Tax Association, November 2016.

Heim, Bradley T., Gillian Hunter, Adam Isen, Ithai Z. Lurie, and Shanthi P Ramnath. "Income Responses to the Affordable Care Act: Evidence from the Premium Tax Credit Notch."

American Society of Health Economists Annual Meeting, June 2016.

APPAM Fall Research Conference, November 2016.

Annual Meeting of the American Economic Association, January 2017.

DeBacker, Jason, Bradley T. Heim, Shanthi P. Ramnath, and Justin Ross. "The Impact of State Taxes on Small Businesses: Evidence from the 2012 Kansas Income Tax Reform."

IU - Wuppertal Workshop on Entrepreneurship Research, November 2015.

Heim, Bradley T., Ithai Z. Lurie, and Kosali Simon. "The Impact of the Affordable Care Act Young Adult Provision on Labor Market Outcomes: Evidence from Tax Data."

APPAM Fall Research Conference, November 2015.

Heim, Bradley T. and Lang (Kate) Yang. "The Impact of the Affordable Care Act on Self-Employment: Early Evidence."

Society of Labor Economists/European Association of Labor Economists World Meetings, June 2015.

DeBacker, Jason, Bradley T. Heim, Anh Tran, and Alexander Yuskavage. "Once Bitten, Twice Shy? The Impact of IRS Audits on Filer Behavior."

IU-SPEA Public Finance Conference, May 2015.

Heim, Bradley T., Ithai Z. Lurie, and Kosali Simon. "The Impact of the Affordable Care Act Young Adult Provision on Labor Market Outcomes: Evidence from Tax Data."

Annual Meeting of the National Tax Association, November 2014.

American Economic Association Annual Meeting, January 2015.

Midwest Health Economics Conference, April, 2015.

Heim, Bradley T., Gillian Hunter, Ithai Z. Lurie, and Shanthi P. Ramnath. "Waves and Cliffs: Marginal Earnings Incentives in the Affordable Care Act."

Annual Meeting of the National Tax Association, November 2014

Heim, Bradley T., Gillian Hunter, Ithai Z. Lurie, and Shanthi P. Ramnath. "The Impact of the ACA on Premiums: Evidence from the Self-Employed."

APPAM 36th Annual Research Conference, November 2014.

Heim, Bradley T. "Understanding Self-Employment Dynamics Among Individuals Nearing Retirement."

Western Economics Association International Conference, July 2014.

Heim, Bradley T. and Yulianti Abbas. "Does Federal Deductibility Affect State and Local Revenue Sources?"

Annual Meeting of the National Tax Association, November 2013.

Heim, Bradley T. and Ithai Z. Lurie. "Does Health Reform Lead to Increased Job Mobility? Evidence from Massachusetts."

Western Economics Association International Conference, June 2013.

Heim, Bradley, Jason DeBacker, Anh Tran and Alexander Yuskavage. "The Impact of Legal Enforcement: An Analysis of Corporate Tax Agressiveness After an Audit."

Annual Meeting of the National Tax Association, November 2012.

Heim, Bradley and Ithai Z. Lurie. "The Dynamics of Earned Income Tax Credit Receipt Among Single Mothers."

Annual Meeting of the National Tax Association, November 2012.

American Economic Association Annual Meeting, January 2012.

APPAM 33rd Annual Research Conference, November 2011.

Heim, Bradley, Jason DeBacker, and Anh Tran. "Importing Corruption Norms from Overseas: Evidence from Corporate Tax Evasion in the United States."

Annual Meeting of the National Tax Association, November 2011.

Heim, Bradley, Jason DeBacker, Vasia Panousi, and Ivan Vidangos. "Rising Inequality: Transitory or Permanent? New Evidence from a Panel of U.S. Tax Returns 1987-2006"

Annual Meeting of the National Tax Association, November 2011.

Heim, Bradley and Ithai Z. Lurie. "Did State Level Reform of the Non-Group Health Insurance Market Affect the Decision to be Self-Employed?"

International Institute for Public Finance 67th Annual Congress, August, 2011. International Health Economics Association World Congress, July 2011.

Heim, Bradley and Ithai Z. Lurie. "Taxes, Income, and Retirement Savings: Differences by

Permanent and Transitory Income"
International Institute for Public Finance 67th Annual Congress, August, 2011.

Western Economic Association Conference, July 2011.

Association of Public Economic Theory 12th Annual Conference, June 2011.

Annual Meetings of the National Tax Association, November, 2009.

APPAM 31st Annual Research Conference, November, 2009.

Heim, Bradley. "The Effect of Recent Tax Changes on Tax-Deferred Saving Behavior."

Annual Meetings of the American Economic Association, January 2009.

Annual Meetings of the National Tax Association, November, 2008.

Heim, Bradley and Jon Bakija. "How Does Charitable Giving Respond to Incentives and Income? Dynamic Panel Estimates Accounting for Predictable Changes in Taxation."

NBER Tax Expenditure Conference, March 2008.

Heim, Bradley. "The Responsiveness of Reported Self-Employment Income to Tax Rate Changes." Annual Meetings of the American Economic Association, January 2008.

Heim, Bradley. "The Effect of Recent Tax Changes on Taxable Income: Evidence from a New Panel of Tax Returns."

Annual Meetings of the National Tax Association, November, 2007

Heim, Bradley. "The Elasticity of Taxable Income: Evidence from a New Panel of Tax Returns." APPAM 29th Annual Research Conference, November, 2007

Heim, Bradley. "The Elasticity of Taxable Income: Evidence from a New Panel of Tax Returns." SOI Advisory Panel Meeting, October 2006.

Heim, Bradley. "The Incredible Shrinking Elasticities: Married Female Labor Supply, 1978-2002." Annual Meetings of the National Tax Association, November 2006. SOLE/EALE Joint Meetings, June 2005.

Heim, Bradley. "The Impact of the Earned Income Tax Credit on the Labor Supply of Married Couples."

Annual Meetings of the National Tax Association, November 2005.

Econometrics Society World Congress, August 2005.

University of Michigan National Poverty Center, January 2005.

Heim, Bradley. "Structural Estimation of Family Labor Supply with Taxes: Estimating a Continuous Hours Model Using a Direct Utility Specification."

Society of Labor Economists Annual Meeting, May 2004.

Annual Meetings of the National Tax Association, November 2003.

Summer Meetings of the Econometrics Society, June 2003.

Heim, Bradley. "Tax Rebates and Consumption Expenditures: State Tax Rebates as Natural Experiments."

Annual Meetings of the American Economic Association, January 2004.

Heim, Bradley and Bruce D. Meyer. "Work Costs and Nonconvex Preferences in the Estimation of Labor Supply Models."

Trans-Atlantic Public Economics Seminar, May 2002.

Heim, Bradley and Bruce D. Meyer. "Structural Labor Supply Models when Budget Constraints are Nonlinear"

Summer Meetings of the Econometrics Society, June 2000.

# **Teaching**

O'Neill School

V401 Financial and Cost-Benefit Analysis	2011-2017, 2019, 2025
V371 Financing Public Affairs	2015-2018, 2025
V710 Microeconomics for Public Policy (Ph.D.)	2012-2018
SPEA in Australia: Public Economies in the 21st Century	2018
Ph.D. Math Camp	2013-2018
V541 Cost-Benefit Analysis (Masters)	2010-2011, 2015

# Duke University

ECON355 Seminar in Labor Economics (Ph.D.)	2003-2005
ECON105 Intermediate Economics II	2003-2004
ECON149 Intermediate Microeconomics	2002
Awards	
Musgrave Prize, Best Paper in the National Tax Journal	2024
Performance Award, U.S. Department of the Treasury	2007
Special Act Award, U.S. Department of the Treasury	2007
Graduate Fellow, Northwestern University and University of Chicago Joint Center for Poverty Research,	1999-2000
Graduate Fellow, Northwestern University Institute for Policy Research	2000-2001
Distinguished Teaching Assistant Award, Northwestern University Department of Economics	1998-1999
Northwestern University Fellow	1997-1998
Phi Beta Kappa, Johns Hopkins University	1997
Federal Reserve Bank of Richmond Excellence Award for Outstanding Achievement in the Study of Economics	1997
Johns Hopkins University Mathematical Sciences Achievement Award	1997

# **Research and Consulting Grants and Contracts**

NBER Disability Research Center. 2017. Early Impact of Affordable Care Act Medicaid Expansion on Social Security Disability Benefits. Project NB17-11. (PI: Kosali Simon). Amount: \$10,000.

NBER Retirement Research Center. 2016. *Does Public Health Insurance Affect Early Retirement? An Analysis of the Affordable Care Act's Medicaid Expansions.* Project NB16-12. (PI: Kosali Simon). Amount: \$15,000.

U. S. Small Business Administration. 2013. *Understanding Self-Employment Dynamics Among Individuals Nearing Retirement*. Amount: \$40,000.

National Poverty Center Small Grants Program. 2004. The Impact of the Earned Income Tax Credit on the Labor Supply of Married Couples. Amount: \$20,000

#### **Service**

#### Professional Service Activities

Editorial Review Board, Small Business Economics	2017-present
Member, Board of Directors, National Tax Association	2017-2020
Editorial Advisory Board, National Tax Journal	2017-2020
Reviewer, Smith Richardson Foundation grant proposal	2018
Organizer, National Tax Association 2016 Spring Symposium	2015-2016
Co-Editor, Economics Bulletin	2012 - 2016
Reviewer, Center on Philanthropy grant proposals	2011-2014, 2016
Co-Editor, Journal of Policy Analysis and Management	2010-2015
Reviewer, Israel Science Foundation grant proposal	2013
Program Committee Member, Association of Policy Analysis and Management Annual Meeting	2012
Reviewer, Center on Philanthropy report on impact of tax policy changes on charitable donations	2011
Reviewer, National Science Foundation grant proposal	2009

Reviewer for American Economic Review, Journal of Human Resources, Journal of Policy Analysis and Management, Journal of Public Economics, National Tax Journal, International Tax and Public Finance, Journal of Labor Economics, Health Economics, Review of Economic Studies, Review of Economics and Statistics, Industrial and Labor Relations Review, American Economic Journal: Economic Policy, Economic Journal, Journal of Business and Economic Statistics, Economic Inquiry, European Economic Journal, International Economic Review, Canadian Journal of Economics, Review of Economics of the Household, Journal of Applied Econometrics, B.E. Journal of Economic Analysis and Policy, Journal of Business Venturing, Journal of Pension Economics and Finance, Southern Economic Journal, American Journal of Health Economics, Health Affairs, Quantitative Economics.

### Public Service Activities

Member, Board of Directors, IU Credit Union	2016-present
Chair	2019-2020
Vice Chair	2018-2019,
	2023-2024
Member of Executive and Finance Committees	

Interviewee, WTIU/WFIU. Gave on-camera interview on expansion of Child

2021

# Tax Credit.

Interviewee, Wall St. Journal. Commented on IRS administration of stimulus checks.	2021
Interviewee, Indianapolis Star. Commented on extensions to Unemployment insurance.	2020
Interviewee, Politico. Commented on tax break for pass-through businesses.	2018
Interviewee, US News and World Report. Commented on impact of TCJA on individual income tax filing.	2018
Interviewee, Bloomberg News. Commented on tax break for pass-through businesses.	2018
Interviewee, CNN — The Lead with Jake Tapper. Gave televised interview on pre-payment of property taxes in response to tax reform.	2017
Interviewee, Indiana Newsweek. Gave televised interview on how tax reform would affect Hoosiers.	2017
Interviewee, <i>NPR Marketplace</i> . Gave two radio interview on pass-through provision of tax reform laws.	2017
Interviewee, Washington Post, NBC News, National Real Estate Investor, Bloomberg BNA, Slate.  Gave interviews on various provisions of tax reform proposals.	2017
Interviewee, <i>Bloomberg</i> . Gave interview on IRS audits.	2017
Interviewee, Accounting Today. Gave interview on impacts of audits.	2016
$\label{lem:continuous} Interviewee, \textit{MoneyTalksNews}. \ Gave \ televised \ interview \ on \ ACA \ earnings \\ Incentives.$	2015
Interviewee, <i>Accounting Today</i> . Gave interview on ACA earnings incentives.	2015
Interviewee, CNBC.com. Gave interview on ACA earnings incentives.	2015
Interviewee, <i>Bloomberg BusinessWeek</i> . Gave interview on impact of audits on subsequent income tax payments.	2015
Interviewee, Bankrate.com. Gave interview on who pays income taxes.	2014
Guest, WFIU Noon Edition. Talked about income tax filing season.	2014
Interviewee, Indiana Daily Student. Gave interview on fiscal cliff.	2013
Interviewee, Huffington Post. Gave interview on income inequality.	2013

Interviewee, Columbus Dispatch. Gave interview on income inequality.	2013
Reviewer, Congressional Budget Office Report. Reviewed a Congressional Budget Office working paper on labor supply and labor force participation responses to tax changes.	2012
Speaker, Mini University, Indiana University. Gave lecture on causes of increasing income inequality.	2012
Speaker, Federal Reserve Bank of San Francisco. Scheduled to give lecture on causes of increasing income inequality.	2012
Interviewee, Indiana Daily Student. Gave interview regarding occupations of top income earners.	2011
Speaker, SPEA gathering of visiting Vietnamese officials. Gave talk on cost-benefit analysis as it is taught within SPEA.	2011
Interviewee, Gannett Newspapers. Gave interview regarding occupations of top income earners.	2011
Interviewee, Indiana Daily Student. Gave interview on Indiana's unemployment rate.	2011
Interviewee, The Insana Quotient. Gave interview on Bowles-Simpson Fiscal commission report.	2010
Speaker, International Seminar on Tax Revenue Forecasting and Analysis, State Administration of Taxation, Yangzhou, China. With Prof. Mikesell, gave series of lectures on revenue estimating in the U.S. Treasury Department and economic impacts of taxation.	2010
Indiana University Activities	
Faculty Workload Task Force	2025
Microcredentials Task Force	2023-2024
Graduate Education Task Force	2022
COVID-19 Campus Task Force	2020
Bloomington Campus Curriculum Committee	2019 – 2024
Honors Education Task Force	2019
Bloomington Tenure Advisory Committee	2018 – 2019
Bloomington Hearing Commission Panel Member	2017 – 2019

Bloomington Campus Review Board Member	2015 – 2019
Bloomington Faculty Council Benefits Committee	2016 - 2017
Bloomington Faculty Council	2013 - 2015
University Faculty Council	2013 - 2014
Indiana University-O'Neill Committee Activities	
Promotion and Tenure Committee	2018
Faculty Search Committee, Social Policy Position	2018
Chair, Sabbatical Committee	2017
Personnel Committee	2013 – 2017
MPA Admissions Committee	2012, 2016-17
Chair, Faculty Search Committee, Lecturer on Statistics and Methods	2016
Public Policy/Public Affairs PhD Admissions Committee	2011 - 2016
Chair, Faculty Search Committee, Economic Policy Position	2014 - 2015
Chair, SPEA2020 Strategic Planning Committee-Bloomington Campus	2014 - 2015
Chair, MPA Reaccreditation Faculty-Staff Advisory Committee	2012 - 2013
Faculty Search Committee, Public Budgeting and Finance Position	2012
Chair, Public Finance Curriculum Review Committee	2011 - 2013
Recruiting Committee, Econometrics and Statistics Position	2010-2011
Duka University Committee Activities	
Duke University Committee Activities	0007 0000
Computing Committee	2005-2006
Labor Workshop Organizer	2005-2006

Indiana University – O'Neill-SPEA Student Service Activities

Doctoral Dissertation Advisor: Luke Spreen (2017, University of Maryland)

Ngoc Dao (2019, Kean University) Joey Carroll (2020, Government Accountability Office) Laura Montenovo (2023, Purdue University)

#### **Doctoral Dissertation Committees:**

Tatyana Guzman
Jacob Bower-Bir
LanLan Xu
Leekai Lin
Ed Gerrish
Yulianti Abbas
Kate Yang
Angshuman Gooptu
Felipe Lozano Rojas
Ruth Wincoff
Andrey Yushkov

Comprehensive Exam Committees: Public Finance, Policy Analysis

Doctoral Student Advisory Committees: Yulianti Abbas, Sang Kyoo Lee, Sun Young Kim, Mir Usman Ali, Luke Spreen, Noah Hammerlund, Lauren Dula, David Bredenkamp, Angshuman Gooptu, Jessica Alcorn, Kate Yang, Ngoc Dao, Joey Carroll, Ruth Winecoff, Laura Montenovo.

Undergraduate Honors Thesis Advisor: Jennifer Aronsohn, Jordan Yahiro

Duke University Student Service Activities

**Doctoral Dissertation Committees:** 

Kata Mihaly Natalie Goodpaster Andrew Hussey Renzo Massari Jingshu Wang

# **Membership in Professional Associations**

National Tax Association Association for Public Policy Analysis and Management American Economic Association