
CONTACT INFORMATION	3620 Locust Walk – SHDH 2328 The Wharton School University of Pennsylvania Philadelphia, PA 19104	https://danggarrett.com/ danielgg@wharton.upenn.edu (513) 205-0301
ACADEMIC EMPLOYMENT	The Wharton School, University of Pennsylvania Assistant Professor of Finance Lecturer	2021- 2020-2021
EDUCATION	Duke University , Durham, NC Ph.D., Economics, 2021 M.A., Economics, 2016 Ohio University , Athens, OH B.S., Economics, 2014	
PUBLICATIONS	<ol style="list-style-type: none"> 1. “Tax Advantages and Imperfect Competition in Auctions for Municipal Bonds” (with Andrey Ordin, James Roberts, and Juan Carlos Suárez Serrato), 2023, <i>Review of Economic Studies</i>, 90(2): 815-851. 2. “Tax Policy and Local Labor Market Behavior,” (with Eric Ohrn and Juan Carlos Suárez Serrato) 2020, <i>American Economic Review: Insights</i>, 2(1): 83-100. 3. “How Elastic is the Demand for Tax Havens? Evidence from the US Possessions Corporations Tax Credit,” (with Juan Carlos Suárez Serrato), 2019, <i>AEA Papers and Proceedings</i>, 109: 493-499. 	
WORKS IN PROGRESS	<ol style="list-style-type: none"> 1. “Conflicts of Interest in Municipal Bond Advising and Underwriting,” April 2021, https://ssrn.com/abstract=3835504. <i>Accepted at the Review of Financial Studies</i>. 2. “Capital Investment and Labor Demand” (with Mark Curtis, Eric Ohrn, Kevin Roberts, and Juan Carlos Suárez Serrato) Working Paper 29485, NBER, November 2021, http://www.nber.org/papers/w29485. <i>Under revision for the American Economic Review</i>. 3. “Gas, Guns, and Governments: Financial Costs of Anti-ESG Policies” (with Ivan Ivanov) May 2022, https://ssrn.com/abstract=4123366. <i>Under revision for the Journal of Finance</i>. 4. “Effects of International Tax Provisions on Domestic Labor Markets” (with Eric Ohrn and Juan Carlos Suárez Serrato) 5. “Power Banks: Do Tax Equity Investors Add Value to Renewable Power Projects?” (with Sophie Shive) https://ssrn.com/abstract=4344966. 6. “Information, Investor ESG Preferences, and Public Borrowing Costs” (with Brian Gibbons and Mahdi Shahrabi) 7. “Tax Incidence in the Market for Medical Devices” EGAP Pre-registration ID 20180605AA. 	

OTHER
RESEARCH
POSITIONS

Special Sworn Status, US Census Bureau March 2019 to Present
Graduate Research Assistant September 2016 to May 2020
Juan Carlos Suárez Serrato
Graduate Research Assistant September 2017 to May 2018
James Roberts
Research Assistant February 2011 to July 2014
Center for College Affordability and Productivity
Tax Analysis Professional 1 May 2013 to August 2013
Ohio Department of Taxation

PRESENTATIONS

2024: *(including planned*)*

Stanford Initiative for Business, Taxation, and Society • University of Calgary, Haskayne* • Harvard Business School, Junior Finance Conference* • Carnegie Mellon University, Tepper* • Northwestern University, Kellogg* • Binghamton University (SUNY)* • University of Kentucky, Martin* • University of Notre Dame, Emerging Voices Conference* • University of Amsterdam* • University of Tennessee, Knoxville*

2023:

American Economic Association • Penn/NYU Conference on Law and Finance • Wharton Finance Workshop • Penn Wharton Budget Model • National Tax Association Annual Meeting

2022:

American Finance Association • American Economic Association • Rome Junior Finance Conference • Brookings Municipal Finance Conference • Kansas City Federal Reserve Bank • Wharton Finance Workshop • Yale Junior Finance Conference • Labor and Finance Conference (GA Tech) • University of Kentucky, Gatton • National Tax Association Annual Meeting

2021:

Wharton Finance Workshop • Lincoln Land Institute • Oxford Centre for Business Taxation Annual Symposium • Wharton Applied Economics Workshop • International Institute for Public Finance • University of São Paulo • Mannheim Taxation Conference • Financial Management Association • Chicago Household Finance Conference • 3rd Swiss Workshop on Local Public Finance and Regional Economics • NBER Corporate Finance Fall Meeting

2020:

Texas A&M University • Brandeis University • US Treasury Office of Tax Analysis • New York University, Stern • University of Colorado, Boulder • University of Texas at Austin, McCombs • University of Pennsylvania, Wharton • Cornell University • University of Texas at Austin, Economics • University of Utah, Eccles • Brookings Municipal Finance Conference • Virtual Municipal Finance Workshop

2019:

National Tax Association Annual Meeting • Wake Forest University

2018:

National Tax Association Annual Meeting

DISCUSSIONS

- SFS Cavalcade, 2020. “Corporate Taxes and Retail Prices” by Scott Baker, Stephen Sun, and Constantine Yannelis.
- International Institute for Public Finance, 2021 “Tax competition on the extensive and intensive margins” by David R. Agrawal, Tidiane Ly, and Raphaël Parchet.
- Mannheim Taxation Conference, 2021 “Foreign Aid Through Domestic Tax Reforms? Evidence from Multinational Firm Presence in Developing Countries” by Jeffrey L. Hoopes, Daniel Klein, Rebecca Lester, and Marcel Olbert.
- CJEB Japan Economic Seminar, 2022 “Place-Based Policies and the Geography of Corporate Investment” by Cameron LaPoint and Shogo Sakabe.

- Utah Tax Invitational, 2022 “What Drives Tax Policy? Political, Institutional and Economic Determinants of State Tax Policy in the Past 70 Years” by Alisa Tazhitdinova and Sarah Robinson
- National Tax Association (*postponed*), 2022 “Building a City on a Shaky Foundation? Debt- Vs. Tax-Funded 1920s Capital Investments and 1930s and 1940s US Municipal Finances” by Samara Gunter and James Siodla
- SFS Cavalcade Asia-Pacific, 2022 “Intergenerational Conflict and Education Financing: Evidence from A Decade of Bond Elections” by Hanyi (Livia) Yi
- AEA, 2023 “Do Higher Income Taxes on Top Earners Trickle Down? A Local Labor Markets Approach” by Paul Kindsgrab
- AFA, 2023 “Who Pays for Sustainability? An Analysis of Sustainability-Linked Bonds” by Julian Kölbel and Adrien Lambillon
- UNC/Duke Corporate Finance Conference, 2023 “Power Banks: Do Tax Equity Investors Add Value to Renewable Power Projects?” by Sophie Shive
- NTA Spring Symposium, 2023 “Can State Oversight Improve Local Property Assessments? Evidence from Education Finance Reform” by Alex Combs, John Foster, and Erin Troland
- NTA Spring Symposium, 2023 “Does Revenue-motivated Policing Alter Who Receives Traffic Citations? Evidence from Driver Race and Income in Indiana” by Sian Mughan and Akheil Singla
- Western Finance Association, 2023 “Public Goods Under Financial Distress” by Pawel Janas
- FIRS Conference, 2023 “Should The Government Be Paying Investment Fees On \$3 Trillion Of Tax-deferred Retirement Assets?” by Mattia Landoni and Stephen Zeldes
- NBER SI Household Finance, 2023 “Understanding Capital Gains Responses to Taxes Using Transaction-Level Data” by Sreeraahul Kancherla and Alisa Tazhitdinova
- National Tax Association, 2023 “Trade Shocks and Public Procurement: Implications for US Infrastructure Costs” by Ashwin Nair
- National Tax Association, 2023 “Procurement and Infrastructure Costs” by Zachary Liscow, Will Nober, and Cailin Slattery
- Financial Research Association, 2023 “Roe v. Rates: Reproductive Healthcare and Public Financing Costs” by Runjing Lu and Zihan Ye
- Baruch Climate Finance, 2024 “Opening the Brown Box: Production Responses to Environmental Regulation” by Rebecca De Simone, S. Lakshmi Naaraayanan, and Kunal Sachdeva

PROFESSIONAL
SERVICE

(*Co-organizer*) Virtual Municipal Finance Workshop, 2020-24

(*Program Committee*) SFS Cavalcade, 2021-24

(*Program Committee*) FIRS Conference, 2023-24

(*Program Committee*) WFA Conference, 2024

(*Advisory Committee*) Municipal Finance Conference, 2022-24

(*Scientific Committee*) National Tax Association Conference, 2023

Ad Hoc Referee for: *American Economic Journal: Economic Policy, Eastern Economic Journal, Economic Journal, Financial Management, Financial Planning Review, International Tax and Public Finance, Journal of Economic Surveys, Journal of Empirical Finance, Journal of Finance, Journal of Financial Economics, Journal of Financial and Quantitative Analysis, Journal of Industrial Economics, Journal of Policy Analysis and Management, Journal of Political Economy, Journal of Public Economics, Journal of the European Economic Association, Management Science, National Tax Journal, Review of Asset Pricing Studies, Review of Economics and Statistics, Review of Financial Studies, and Quarterly Journal of Economics*

TEACHING

University of Pennsylvania, Wharton

- *Instructor* - FNCE 2030 - Advanced Corporate Finance 2020-
- *Instructor* - FNCE 7030 - Advanced Corporate Finance (MBA) 2022-

Duke University, Department of Economics

- *Instructor* - ECON 205 - Intermediate Microeconomics Summer 2017
- *Teaching Assistant* - ECON 208 - Econometrics Spring 2016
Instructor: James Roberts
- *Teaching Assistant* - ECON 205 - Intermediate Microeconomics Fall 2015
Instructor: Curtis Taylor

Ohio University, Department of Economics

- *Teaching Assistant* - ECON 4850 - Econometrics Spring 2014
- *Teaching Assistant* - ECON 3030 - Intermediate Microeconomics Spring 2014
Instructor: Patricia Toledo

GRADUATE
WORKSHOPS

NBER Graduate Workshop on Business Taxation, 2018
NBER Entrepreneurship Research Boot Camp, 2017
BFI Price Theory Summer Camp, 2017

HONORS AND
AWARDS

Financial Times: Best Academic Research with Societal Impact Winner 2024
Gas, Guns, and Governments: Financial Costs of Anti-ESG Policies
Wharton Teaching Excellence Award (*Undergraduate*) 2022-23
Jacobs Levy Center Research Paper Prize for outstanding paper 2023
Gas, Guns, and Governments: Financial Costs of Anti-ESG Policies
Referee of the Year, National Tax Journal 2022
Wharton Teaching Excellence Award (*Undergraduate*) 2021-22
National Tax Association Dissertation Award, Honorable Mention 2021
IIPF Peggy and Richard Musgrave Prize 2021
Effects of International Tax Provisions on Domestic Labor Markets
International Tax Policy Forum Grant 2021
Duke Graduate School Summer Research Fellowship 2018, 2019
Duke Economics First Year PhD Fellowship 2014
Phi Beta Kappa 2013