

CONTACT INFORMATION	3620 Locust Walk – SHDH 2328 The Wharton School University of Pennsylvania Philadelphia, PA 19104	<a href="https://danggarrett.com/">https://danggarrett.com/</a> <a href="mailto:danielgg@wharton.upenn.edu">danielgg@wharton.upenn.edu</a> (513) 205-0301
ACADEMIC EMPLOYMENT	<b>The Wharton School, University of Pennsylvania</b> Assistant Professor of Finance Lecturer	2021- 2020-2021
EDUCATION	<b>Duke University</b> , Durham, NC  Ph.D., Economics, 2021 Dissertation Committee: Juan Carlos Suárez Serrato, James Roberts, David Robinson, and Patrick Bayer  M.A., Economics, 2016  <b>Ohio University</b> , Athens, OH  B.S., Economics, 2014	
PUBLICATIONS	<ol style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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.</li> </ol>	
WORKS IN PROGRESS	<ol style="list-style-type: none"> <li>1. “Conflicts of Interest in Municipal Bond Advising and Underwriting,” April 2021, <a href="https://ssrn.com/abstract=3835504">https://ssrn.com/abstract=3835504</a>. <i>Under revision for the Review of Financial Studies</i>.</li> <li>2. “Capital Investment and Labor Demand” (with Mark Curtis, Eric Ohrn, Kevin Roberts, and Juan Carlos Suárez Serrato) Working Paper 29485, NBER, November 2021, <a href="http://www.nber.org/papers/w29485">http://www.nber.org/papers/w29485</a>. <i>Under revision for the American Economic Review</i>.</li> <li>3. “Gas, Guns, and Governments: Financial Costs of Anti-ESG Policies” (with Ivan Ivanov) May 2022, <a href="https://ssrn.com/abstract=4123366">https://ssrn.com/abstract=4123366</a>. <i>Under revision for the Journal of Finance</i>.</li> <li>4. “Effects of International Tax Provisions on Domestic Labor Markets” (with Eric Ohrn and Juan Carlos Suárez Serrato)</li> <li>5. “Tax Incidence in the Market for Medical Devices” EGAP Pre-registration ID 20180605AA.</li> </ol>	

OTHER  
RESEARCH  
POSITIONS

**Special Sworn Status, US Census Bureau**

March 2019 to Present  
September 2016 to May 2020

**Graduate Research Assistant**

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

**2023:**

American Economic Association • Penn/NYU Conference on Law and Finance • Wharton Finance Workshop

**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 • 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

PROFESSIONAL  
SERVICE

(*Co-organizer*) Virtual Municipal Finance Workshop, 2020-23  
 (*Program Committee*) SFS Cavalcade, 2021-23  
 (*Program Committee*) FIRS Conference, 2023  
 (*Advisory Committee*) Municipal Finance Conference, 2022-23  
 (*Scientific Committee*) National Tax Association Conference, 2023  
**Ad Hoc Referee for:** *American Economic Journal: Economic Policy, Eastern Economic Journal, 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 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	Referee of the Year, National Tax Journal	2022
	Wharton Teaching Excellence Award ( <i>Undergraduate</i> )	2021-22
	National Tax Association Dissertation Award, Honorable Mention	2021
	IIPF Peggy and Richard Musgrave Prize	2021
	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