

Nathan Seegert

Curriculum Vitae

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Professional experience

2021–Present **Associate professor (with tenure)**, *Department of Finance, University of Utah*
2013–2021 **Assistant professor**, *Department of Finance, University of Utah*

Affiliations and fellowships

2024–2026 **Visiting Fellow**, *Federal Reserve Bank of Chicago*
2023 **Visiting Fellow**, *Hoover Institute, Stanford University*
2022–Present **Utah Governor’s Economic Council**
2021–Present **Ivory-Boyer Real Estate Center Research Fellow**
2021–Present **David Eccles Faculty Fellow**
2018–Present **Faculty Advisor Kem C. Gardner Policy Institute**

Education

2007–2013 **Ph.D., Economics**, *University of Michigan*
2007–2008 **M.A., Economics**, *University of Michigan*
2003–2007 **B.A., Economics**, *University of Wisconsin*

Published articles

- 2025 Jason Sandvik, Richard Saouma, Nathan Seegert, and Christopher T. Stanton. Should workplace programs be voluntary or mandatory? evidence from a field experiment on mentorship. *Accepted, Management Science*, 2025.
- 2025 Kristian Behrens and Nathan Seegert. Rushing to opportunity: A model of entrepreneurship and city growth. 2025. *Conditionally Accepted, Journal of Urban Economics*.
- 2024 Mu-Jeung Yang, Maclean Gaulin, and Nathan Seegert. What drives the effectiveness of social distancing in combating covid-19 across us states. *Accepted, Plos One*, 2024.
- 2024 Damon JA Toth, Theresa R Sheets, Alexander B Beams, Sharia M Ahmed, Nathan Seegert, Jay Love, Lindsay T. Keegan, and Matthew Samore. Model-based estimates of age-structured sars-cov-2 epidemiology in households. *BMC Public Health*, volume 24, page 2965, 2024.
- 2024 Emily Horton, Cameron LaPoint, Byron Lutz, Nathan Seegert, and Jared Walczak. Property tax policy and housing affordability. *National Tax Journal*, volume 77, pages 000–000. The University of Chicago Press Chicago, IL, 2024.
- 2024 Marinho Bertanha, Carolina Caetano, Hugo Jales, and Nathan Seegert. In *Handbook of Labor, Human Resources and Population Economics*, chapter Bunching Estimation Methods, pages 1–44. Springer International Publishing, 2024.

- 2024 Elizabeth Berger and Nathan Seegert. Half banked: The economic impact of cash management in the marijuana industry. *The Journal of Finance*, volume 79, pages 2759–2796, 2024.
- 2023 Mu-Jeung Yang, Marinho Bertanha, Nathan Seegert, Maclean Gaulin, Adam Looney, Brian Orleans, Andrew T. Pavia, Kristina Stratford, Matthew Samore, and Steven Alder. What Is the Active Prevalence of COVID-19? *The Review of Economics and Statistics*, pages 1–27, 03 2023.
- 2023 Phil Dean, Maclean Gaulin, Nathan Seegert, and Mu-Jeung Yang. The covid-19 state sales tax windfall. *International Tax and Public Finance*, pages 1–27, 2023.
- 2023 Marinho Bertanha, Andrew H McCallum, and Nathan Seegert. Better bunching, nicer notching. *Journal of Econometrics*, volume 237, page 105512, 2023.
- 2022 Laura Konda, Elena Patel, and Nathan Seegert. Tax enforcement and the intended and unintended consequences of information disclosure. *Journal of Public Economics*, volume 212, page 104690, 2022.
- 2022 Jeffrey L Coles, Elena Patel, Nathan Seegert, and Matthew Smith. How do firms respond to corporate taxes? *Journal of Accounting Research*, volume 60, pages 965–1006, 2022.
- 2022 Marianne Bitler, Jason Cook, Danae Horn, and Nathan Seegert. Incomplete program take-up during a crisis: evidence from the covid-19 shock in one us state. *International Tax and Public Finance*, volume 29, pages 1373–1394, 2022.
- 2022 Marinho Bertanha, Andrew H McCallum, Alexis Payne, and Nathan Seegert. Bunching estimation of elasticities using stata. *The Stata Journal*, volume 22, pages 597–624, 2022.
- 2021 Damon JA Toth, Alexander B Beams, Lindsay T Keegan, Yue Zhang, Tom Greene, Brian Orleans, Nathan Seegert, Adam Looney, Stephen C Alder, and Matthew H Samore. High variability in transmission of sars-cov-2 within households and implications for control. *Plos One*, volume 16, page e0259097, 2021.
- 2021 Jason Sandvik, Richard Saouma, Nathan Seegert, and Christopher Stanton. Employee responses to compensation changes: Evidence from a sales firm. *Management Science*, volume 67, pages 7687–7707, 2021.
- 2021 Matthew H Samore, Adam Looney, Brian Orleans, Tom Greene, Nathan Seegert, Julio C Delgado, Angela Presson, Chong Zhang, Jian Ying, Yue Zhang, et al. Probability-based estimates of severe acute respiratory syndrome coronavirus 2 seroprevalence and detection fraction, utah, usa. *Emerging Infectious Diseases*, volume 27, page 2786, 2021.
- 2021 Estelle Dauchy, Francisco Navarro-Sanchez, and Nathan Seegert. Taxation and inequality: Active and passive channels. *Review of Economic Dynamics*, volume 42, pages 156–177, 2021.
- 2020 Jason J Sandvik, Richard E Saouma, Nathan T Seegert, and Christopher T Stanton. Workplace knowledge flows. *The Quarterly Journal of Economics*, volume 135, pages 1635–1680, 2020.
- 2020 Elena Patel and Nathan Seegert. Does market power encourage or discourage investment? evidence from the hospital market. *The Journal of Law and Economics*, volume 63, pages 667–698, 2020.
- 2020 Christopher Mace, Elena Patel, and Nathan Seegert. Marijuana taxation and imperfect competition. *National Tax Journal*, volume 73, pages 545–592, 2020.

- 2019 Eric Ohrn and Nathan Seegert. The impact of investor-level taxation on mergers and acquisitions. *Journal of Public Economics*, volume 177, page 104038, 2019.
- 2019 David Albouy, Kristian Behrens, Frédéric Robert-Nicoud, and Nathan Seegert. The optimal distribution of population across cities. *Journal of Urban Economics*, volume 110, pages 102–113, 2019.
- 2018 Stephen Salant and Nathan Seegert. Should congestion tolls be set by the government or by the private sector? the knight–pigou debate revisited. *Economica*, volume 85, pages 428–448, 2018.
- 2015 Nathan Seegert. The performance of state tax portfolios during and after the great recession. *National Tax Journal*, volume 68, pages 901–918, 2015.

Revisions requested

- 2025 Scott Dyreng, Jeffrey Hoopes, , Nathan Seegert, and Anthony Welsch. State tax policymaking. *Revisions Requested Journal of Accounting Research*, 2025.
- 2025 Nathorn Chaiyakunapruk, Jeong-Yeon Cho, Tejashree Prakash, Wayne Lam, Nathan Seegert, Matthew H. Samore, Andrew T. Pavia, and Richard E. Nelson. Understanding macroeconomic indicators affected by covid-19 containment policies in the united states: a scoping review. *Revisions Requested Health Affairs Scholar*, 2025.

Working papers

- 2024 Jeffrey L. Coles, Jasons J. Sandvik, Nathan Seegert, and Aazam Virani. Do personal taxes drive unrelated mergers and acquisitions. 2024.
- 2024 Sebastien Bradley, Da Huang, and Nathan Seegert. Pricing tax risk. 2024.
- 2023 Mu-Jeung Yang, Maclean Gaulin, and Nathan Seegert. Why is entrepreneurial overconfidence (so) persistent? evidence from a large-scale field experiment. 2023.
- 2023 Dan Murphy and Nathan Seegert. Implicit land taxes and their effect on the real economy. 2023.
- 2023 Therese McGuire and Nathan Seegert. Is the low income housing tax credit an effective policy for increasing neighborhood income diversity? 2023.
- 2023 Davidson Heath, Nathan Seegert, and Jeffrey Yang. Teamwork and the homophily trap: Evidence from open source software. 2023.
- 2023 Sebastien Bradley, Da Huang, and Nathan Seegert. The impact of property taxation and tax limitations on mortgage distress: A decomposition of risk and level effects. 2023.
- 2023 Claudio Agostini, Marinho Bertanha, Govindadeva Bernier, Katarzyna Bilicka, Yuxuan He, Evangelos Koumanakos, Tomas Lichard, Jan Palguta, Elena Patel, Louis Perrault, Nadine Riedel, Nathan Seegert, Maximilian Todtenhaupt, and Branislav Zudel. The elasticity of corporate taxable income across countries. Working Paper, 2023.
- 2020 Nathan Seegert, Maclean Gaulin, Mu-Jeung Yang, and Francisco Navarro-Sanchez. Information revelation of decentralized crisis management: Evidence from natural experiments on mask mandates. Available at SSRN 3736407, 2020.
- 2020 Maclean Gaulin, Nathan Seegert, Mu-Jeung Yang, S Alder, and A Looney. Doing good rather than doing well: What stimulates personal data sharing and why. Working Paper, University of Utah, 2020.

- 2018 Nathan Seegert. Optimal tax policy under uncertainty over tax revenues. 2018.
- 2016 Nathan Seegert. Tax revenue volatility. 2016. Available at SSRN 2789889.
- 2011 Nathan Seegert. Land regulations and the optimal distribution of cities. Available at SSRN 2557399, 2011.

Works in progress

- 2024 Davidson Heath, Nathan Seegert, and Jeffrey Yang. Agglomeration in open source software. Work in progress, 2024.
- 2022 Marinho Bertanha, Maclean Gaulin, Nathan Seegert, and Mu-Jeung Yang. Estimating incentives using observed distributions of earnings. Work in progress, 2022.

Awards and grants

- 2023 \$17,500,000 Outbreak Analytics and Disease Modeling Network (CDC)
- 2021 \$455,000 Utah Economic Surveys (principal investigator)
- 2020 \$10,000,000 Health and Economic Recovery Outreach (Contract #AR3473)
- 2020 Brady Faculty Superior Teaching Award
- 2019 The Sumantra Ghoshal Research and Practice Award
- 2019 Distinguished Teaching Award, Eccles School of Business
- 2016 \$25,000, Center for Innovation in Banking and Financial Services (principal investigator)
- 2013 Oxford Centre for Business Taxation Award for Best paper by a Young Scholar
- 2008 Distinction microeconomic preliminary exam
- 2007 IGERT National Science Foundation Fellowship

Teaching

- Markets and Institutions: Spring 2025.
- Finance (MBA): Spring 2014, Spring 2016, Spring 2018, Spring 2019.
- Financial economics (undergrad.): Spring 2015, Spring 2016, Spring 2017, Spring 2018, Fall 2019, Spring 2021, Spring 2022, Spring 2023, Spring 2024, Fall 2024.
- Business tax (undergrad.): Spring 2019, Fall 2019, Spring 2021, Spring 2022.
- Texas Tax Symposium (PhD): Spring 2022, Spring 2023, Spring 2024.

Conferences and invited talks

- 2025 Federal Reserve Bank of Chicago, University of Kentucky, Utah Winter Finance Conference, American Finance Association.
- 2024 Northeastern University, University of Mannheim, Syracuse-Chicago Webinar Series on Property Tax Administration and Design, University of Texas-Austin Tax Theory Seminar, World Bank, Urban Economics and Public Finance Conference (Lincoln Institute), Utah Winter Finance Conference, National Tax Association Spring Symposium, NBER summer institute, Utah Public Finance Invitational (UPFIN), Urban Economics Association Meetings, National Tax Association (planned), Stanford Institute for Theoretical Economics (SITE), NBER Innovation Information Initiative, NBER Place-Based Policies and Entrepreneurship.
- 2023 University of California-Irvine, Stanford Hoover Institute, Notre Dame, Purdue, Georgia State University, University of Texas-Austin tax theory seminar, Urban Economics and Public Finance Conference (Lincoln Institute), UNC tax symposium, International Association of Assessing Officers (IAAO), Michigan Tax Invitational, International Institute of Public Finance (IIPF), NBER entrepreneurship, Center for the Study of Complex Systems, Urban Economics Association Meetings, National Tax Association (NTA), NBER summer institute.
- 2022 Oxford University Centre for Business Taxation, the University of Wisconsin, Texas tax theory seminar, University of North Carolina tax symposium, NBER summer institute, NBER tax policy and the economy, NBER economic analysis of regulation meetings, NBER Organizational Economics, Utah Tax Invitational (UTAXI), Utah winter finance conference, Utah winter organizational and political economics conference, Utah winter business economics conference.
- 2021 NBER summer institute, University of Michigan, University of North Carolina tax symposium, International Institute of Public Finance (IIPF), Michigan tax invitational (MTAXI), National Tax Association (NTA), Innovations in Housing Affordability Summit.
- 2020 Norwegian School of Economics (NHH), Brigham Young University Finance Department, University of North Carolina tax symposium, Western Economic Association International (WEAI), Utah winter organizational and political economics conference, Utah winter business economics conference, International Institute of Public Finance (IIPF), Mannheim Taxation Conference, National Tax Association (NTA), NBER Tax Policy and the Economy Conference, Office of Tax Analysis Research Conference.
- 2019 The University of Wisconsin, University of North Carolina tax symposium, Utah Tax Invitational (UTAXI), NBER summer institute, ASSA Annual Meeting, International Institute of Public Finance (IIPF), Urban Economics Association Meetings (UEA), National Tax Association (NTA).

- 2018 ASSA Annual Meeting, UCSD Workshop on Bunching Estimators and their Applications, CESifo Macroeconomics and Survey Data, International Institute of Public Finance (IIPF), Labor and Finance Conference, NBER Policy and the Economy, Office of Tax Analysis Research Conference (US Treasury), Urban Economics Association Meetings, National Tax Association (NTA).
- 2017 University of Tübingen, Brigham Young University Economics Department, ZEW 2017 Public Finance Conference, Utah Winter Business Economics Conference, National Tax Association (NTA), International Institute of Public Finance (IIPF).
- 2016 Federal Reserve Board of Governors Division of Research and Statistics Applied Microeconomics Seminar, The University of Oregon, International Institute of Public Finance (IIPF), Labor and Finance Conference.
- 2015 Urban Economics Association and North American Meeting of the Regional Science Association (NARSC-UEA), KU Leuven, National Tax Association Spring Symposium, MaTax conference, Society for Institutional Organizational Economics Annual Conference, International Institute of Public Finance (IIPF), Utah Winter Business Economics Conference, National Tax Association (NTA).
- 2014 Oxford University, University of Victoria, London School of Economics, Utah State University, Competition and Subnational Governments, International Tax Policy Forum, International Institute of Public Finance (IIPF), Utah Winter Business Economics Conference, Oxford University Centre for Business Taxation Academic Symposium, National Tax Association (NTA).
- 2013 UC Berkeley (Goldman School of Public Policy), Stanford (SIEPER), University Utah (David Eccles School of Business), University of Illinois, Ohio State (Glenn School), Clemson, University of South Carolina, Amherst, University of Nebraska, UC Irvine.
- 2012 University of Kentucky (Martin School), U.S. Treasury Office of Tax Analysis, National Tax Association (NTA), Urban Economics Association and North American Meeting of the Regional Science Association (NARSC-UEA), International Institute of Public Finance (IIPF).
- 2011 NBER Summer Institute, National Tax Association (NTA), Urban Economics Association and North American Meeting of the Regional Science Association (NARSC-UEA), International Institute of Public Finance (IIPF), American Real Estate and Urban Economics Association (AREUEA), Skill versus Luck Disentangling Success in Complex Systems.
- 2010 NBER Summer Institute, National Tax Association (NTA), Urban Economics Association and North American Meeting of the Regional Science Association (NARSC-UEA).
- 2009 National Tax Association (NTA), Urban Economics Association and North American Meeting of the Regional Science Association (NARSC-UEA).

Media

Harvard Business Review

Why Your Mentoring Program Should Be Mandatory (2022).
Research: How Virtual Teams Can Better Share Knowledge (2020).

Wall Street Journal

Why Mentorship Programs Don't Always Work (2021).
The Case for Higher Wages in Hard Times (2021).

The Washington Post

Statewide mask mandates are good for business, new study shows (2020).
I don't feel like this is for us (2017).

Bloomberg

Want Economic Growth? Try Urban Density (2016).

CBS MoneyWatch

What can states do to save jobs? Order people to mask up (2020).

The Atlantic, City Lab

Are Cities Too Small or Too Big? (2017).

Forbes

Statewide Mask Mandates Are Better For Economy Than Local Ones, Study Finds (2020).
What Is The Best Way To Survive A Downturn? (2018).

The Salt Lake Tribune

Worker Shortage: Myths and Solutions (2021).
Robert Gehrke: Please stop spreading these COVID-related myths (2020).
University of Utah Health to randomly select families for coronavirus blood tests (2020).
Herd immunity? We aren't close. Only about 1% of Utahns have COVID-19 antibodies (2020).

Deseret News

New study: Cox plan to light a fire under unemployed Utahns by nixing benefits is merely smoldering (2021).
Utah community leaders plead with residents to be 'All In' to stem disease spread (2020).
Utah researchers' findings show most residents 'highly susceptible' to COVID-19 infection (2020).

Quartz

Who Benefits Most from Company Mentorship Programs? (2021).

Medium

Use the Icebreaker Bot to Build a Strong Corporate Culture (2020).

KSL NBC

4 ways Utah is playing a big role in working to fix the COVID-19 pandemic (2020).

University of Utah study: Odds of catching COVID-19 from someone at home is 12% (2020).

HERO Project Study Digs Deeper Into COVID-19 Spread In Utah (2020).

Fox 5 Washington DC

Statewide mask mandates stimulates the economy, study suggests (2020).

KJZZ

Utah Hospital Association petitions for statewide mask mandate (2020).

CBS KUTV

HERO project conducts massive effort to track, test for COVID-19 in Utah (2020).

Free COVID-19 testing for high school students in Granite School District (2020).

Newsday Study says property tax relief is obstacle to first-time buyers (2024)

KUNC

Utah Aims To Test 10,000 Residents In Ambitious COVID-19 Study (2020).

ABC 4

Utah Hospitals join forces to #MaskUpUtah (2020).

Good Morning Utah

(2017), (2016).

KNRS

Rod Arquette Show (2021).

Diversity Pilots Initiative

Open-Source Innovation and Team Diversity <https://diversitypilots.org/blog/> (2023)

Service and affiliations

University service: University Academic Senate, Senate Advisory Committee on University Strategy.

Referee: *Journal of Finance*, *Review of Financial Studies*, *Real Estate Economics*, *Journal of Urban Economics*, *The Quarterly Journal of Economics*, *Econometrica*, *American Economic Review*, *Journal of Banking and Finance*, *Journal of Applied Econometrics*, *Journal of Behavioral and Experimental Finance*, *Journal of Accounting Research*, *The Accounting Review*, *Journal of Public Economics*, *Journal of Human Resources*, *American Economic Journal: Economic Policy*, *National Tax Journal*, *American Economic Journal: Applied Economics*, *Journal of Economic Geography*, *Journal of European Economic Association JEEA*, *Eastern European Economics*, *Economica*, *Economic Inquiry*, *Canadian Journal of Economics*, *International Tax and Public Finance*, *Journal of Public Economic Theory*, *International Economic Review*, *Journal of Mathematical Economics*, *Public Finance Review*, *Plos one*, *Regional Science and Urban Economics*, *State and Local Government Review*, *eJournal of Tax Research*, *IZA Journal of Labor Economics*, *Economics*, *Intelligent Systems in Accounting*, *Agricultural Finance Review*, *Finance and Management*, *Publius Journal of Federalism*, *Public Budgeting and Finance*, and *The Annals of Regional Science*.

Affiliations: Urban Economics Association, National Tax Association, Labor and Finance Group, American Economic Association, International Institute of Public Finance.

Students

Jeffrey Yang (Finance Ph.D., current).
Ryan Voges (Finance Ph.D., current).
Chenhui Ling (Finance Ph.D., current).
Arman Goudarzi (Finance Ph.D., current).
James Corcoran (Undergraduate, 2024).
Hyunjoong Kim (Finance Ph.D., 2023).
Francisco Navarro-Sanchez (Finance Ph.D., 2022).
Chris Mace (Finance Ph.D., 2020).
Daniel Wallwitz (Undergraduate, 2020).
Won Kim (Accounting Ph.D., 2019).
Elena Nazarenko (Masters of Statistics 2019, undergraduate honors thesis 2018).
Arthur Morris (Accounting Ph.D., 2018).
Whitney Bitner (Undergraduate, 2018).
Wouter van der Wielen (Economics Ph.D., 2015 Ku Leuven).