

# ELLIOTT ISAAC

University of Virginia  
Department of Economics  
PO Box 400182  
Charlottesville, VA 22904-4182

Cell: (847) 209-1772  
Email: [ewi2ht@virginia.edu](mailto:ewi2ht@virginia.edu)  
Website: [elliottisaac.com](http://elliottisaac.com)  
Citizenship: USA

## EDUCATION:

Ph.D. Candidate, University of Virginia Expected May 2018  
Dissertation: "The Tax Treatment of Marriage and its Impact on Family Formation and Labor Supply"  
Committee: Leora Friedberg [lf6s@virginia.edu](mailto:lf6s@virginia.edu) (434) 924-3225  
Amalia Miller [am5by@virginia.edu](mailto:am5by@virginia.edu) (434) 924-6750  
Jonathan Colmer [jmc4qg@virginia.edu](mailto:jmc4qg@virginia.edu) (434) 924-3525  
M.A., Economics, University of Virginia December 2013  
B.A., Economics with Honors, Wake Forest University May 2011

**FIELDS OF INTEREST:** Public Economics, Labor Economics, Applied Microeconomics

## WORKING PAPERS:

"Suddenly Married: Joint Taxation and the Labor Supply of Same-Sex Married Couples After *U.S. v. Windsor*" (Job Market Paper)

**Abstract:** A joint taxation system can exacerbate the deadweight loss of taxation due to labor supply responses, but evidence is scarce. I provide direct evidence of the efficiency costs and labor supply effects of joint taxation in the United States by leveraging tax variation created by federal same-sex marriage recognition following the 2013 *United States v. Windsor* Supreme Court ruling. I find hours responses to taxation among predicted primary earners and labor force participation responses among predicted secondary earners. I also show that joint taxation decreases efficiency and tax revenue compared to individual taxation, with larger effect sizes for equal-earning couples. My findings suggest that there are efficiency gains to lowering tax rates for secondary earners, but whether efficiency is worth the lower associated tax equity across households remains an open question.

"Marriage, Divorce, and Tax and Transfer Policy"

## WORKS IN PROGRESS:

"The Effect of Marriage on Children Born to Unmarried Mothers"

"Marriage Market Returns to College Selectivity" (with Suqin Ge and Amalia Miller)

"Bargaining Power in Married Couples: Evidence from *U.S. v. Windsor*"

## TEACHING EXPERIENCE:

*Instructor*

Econ 4310, Economics of the Public Sector

Summer 2015

*Teaching Assistant*

Econ 2010, Principles of Microeconomics; Econ 2020, Principles of Macroeconomics  
Econ 3010, Intermediate Microeconomics; Econ 3110, Mathematical Microeconomics  
Econ 3720, Introduction to Econometrics; Econ 4310, Economics of the Public Sector

Aug 2012 – May 2017

The Engagements 1520/1540, Knowledge You Can Trust (UVA New College Curriculum) Aug 2017 – Present

**SELECTED PRESENTATIONS:**

Association of Public Policy and Management, Chicago, IL (poster)	Nov 2017
University of Virginia, 3rd Economics Research Colloquium	May 2016
UVA-Richmond Fed Research Jamboree, Charlottesville, VA (poster)	May 2016

**SELECTED AWARDS:**

Dean's Dissertation Completion Fellowship, University of Virginia	2017 – 2018
Bankard Pre-Doctoral Fellowship, University of Virginia	2016
Certificate of Excellence in Graduate Teaching, University of Virginia	2014
Omicron Delta Kappa, Leadership Honor Society, Wake Forest University	2011

**REFERENCES:**

For letters of recommendation, please email the University of Virginia Department of Economics Placement Assistant at [econplacement@virginia.edu](mailto:econplacement@virginia.edu).

Leora Friedberg  
Associate Professor, Vice Chair  
Department of Economics  
University of Virginia  
E: [lf6s@virginia.edu](mailto:lf6s@virginia.edu)  
P: (434) 924-3225

Amalia Miller  
Professor  
Department of Economics  
University of Virginia  
E: [am5by@virginia.edu](mailto:am5by@virginia.edu)  
P: (434) 924-6750

Jonathan Colmer  
Assistant Professor  
Department of Economics  
University of Virginia  
E: [jmc4gg@virginia.edu](mailto:jmc4gg@virginia.edu)  
P: (434) 924-3525

Lee Coppock (Teaching)  
Professor, Undergraduate Director  
Department of Economics  
University of Virginia  
E: [lc7p@virginia.edu](mailto:lc7p@virginia.edu)  
P: (434) 924-6747