ELIZABETH PLUMMER
Professor of Accounting

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Education

Ph.D. The University of Texas at Austin, Department of Accounting, 1994.

M.P.A. The University of Texas at Austin, Department of Accounting, 1986. Tax Specialization.

B.A. Rice University, Houston, Texas, 1984. Economics and Managerial Studies, Magna Cum Laude, Phi Beta Kappa.

Professional Experience

Texas Christian University, Fort Worth, Texas.
Professor, 2016 – present.
Associate Professor, 2007 – 2016.

TCU Burnett School of Medicine, Fort Worth, Texas.
Professor of Medical Education, 2019 – present.

University of North Texas, Denton, Texas. Assistant Professor, KPMG Faculty Fellow in Taxation, 2003-2007. Promoted to Associate Professor with tenure in May 2007.

Southern Methodist University, Dallas, Texas. Assistant Professor, 1997–2003.

University of Georgia, Athens, Georgia. Assistant Professor, 1993–1997.

Price Waterhouse, San Francisco, International Tax Services. Tax Senior/Staff, 1986–1988.

Certified Public Accountant, Texas, 1988 – current.

Teaching Awards and Recognition

Texas Christian University: Neeley Nominee for Deans' Teaching Award – 2023
Bob Vigeland Excellence in Accounting Award – 2023
Clark Society Endowed Faculty Award – 2022-2023
Neeley Graduate Teaching Award – Elective – 2018
Maryrose Short Teaching Excellence Award – 2014
Neeley Graduate Teaching Award – Core – 2013
Outstanding MAc Professor – selected by MAc class
2018, 2019, 2020 (co-recipient), 2021, 2022, 2023

University of North Texas: Recognition in Honors Day Convocation, 2005, 2006, and 2007; Mortar Board Top Prof Recognition, 2004.

Southern Methodist University: Honoring Our Professors' Excellence Professor, 2001 and 2002.

University of Georgia: Beta Alpha Psi Outstanding Teacher of the Year, 1995 and 1997.

External Funding, Grants and Awards

Paragon Health Institute, 2022
Spencer L. Kimball Award for best paper – *Journal of Insurance Regulation*, 2021
David C. Lincoln Fellowship in Land Value Taxation, 2008 and 2010
Referee-of-the-Year, *National Tax Journal*, 2005
Arthur Andersen Junior Faculty Teaching and Research Fellowship, 1999-2000
Price Waterhouse Foundation Tax Research Fellow, 1996-1997
Best Paper/First Prize, Chicago Quantitative Alliance Academic Competition, 1995
Ernst & Young Doctoral Dissertation Grant, 1993
Deloitte & Touche Doctoral Fellowship, 1992

University Grants and Awards

Neeley School of Business Dean's Summer Funding, 2022, 2023
Texas Christian University Neeley School Summer Research Funding, 2009-2013, 2015-2017
University of North Texas Junior Faculty Summer Research Fellowship, 2004, 2005, 2006
University of North Texas, Department of Accounting, Summer Research Award, 2006
University of North Texas Faculty Research Grant, 2004
Southern Methodist University Faculty Research Grant, 2001, 2002
University of Georgia Faculty Research Grants, 1995, 1996, 1997

Current/Recent Professional Activities

Editorial Board, *Journal of the American Taxation Association*
Ad Hoc Reviewer for *National Tax Journal, Accounting Horizons, The Accounting Review, Health Affairs, Journal of Risk and Insurance, and Journal of Accounting and Public Policy*
ATA Tax Manuscript Award Committee (2018-2021)

Publications in Academic Journals

Plummer, E., & Bai, G. 2023. Property Tax Benefits of Non-profit Hospitals: Evidence from Indiana. *Journal of Property Tax Assessment & Administration*, forthcoming.

Wang, Y., Plummer, E., Wang, Y., Cram, P., & Bai, G. 2023. Comparison of Commercial Negotiated Price and Cash Price between Physician-Owned Hospitals and Other Hospitals in the Same Hospital Referral Region. *JAMA Network Open,* June 23, 2023.

Plummer, E., Letchuman, S., Fang, S., and Bai, G. 2023. Nonprofit Social Welfare Organizations in the U.S. Health Care Sector. *JAMA Health Forum,* June 23, 2023.

Plummer, E., Percy, A. & Bai, G. 2023. 2011-2020 Trends of Premiums, Claims, and Enrollment for Fully-insured Large Group, Small Group, and Individual Health Plans. *JAMA Network Open,* April 18, 2023.

Plummer, E., & Wempe, W. 2023. Evidence on the Effects of the Federal COVID-19 Vaccine Mandate on Nursing Home Staffing Levels. *Journal of the American Medical Directors Association*, 24(4): 451-458.

Plummer, E., & Wempe, W. 2022. Nursing Home COVID Relief Under QIP's Performance-Based Formula: Does Performance Actually Matter, and Should It? *Medical Care Research and Review,* 79(6): 851-860.

Plummer, E., Socal M., Ballreich J., Anderson, G., & Bai, G. 2022. Trends of Prescription Drug Manufacturer Rebates in Commercial Health Insurance Plans, 2015-2019. *JAMA Health Forum*, 3(5):e220888.

Plummer, E., & Wempe, W. 2021. Do Insurers Manage their Medical Loss Ratios? At What Cost? *Journal of Insurance Regulation*, 40(1).

- Winner of the 2021 Kimball Award for best paper

Plummer, E., & Wempe, W. 2021. Home Health Agencies: Empirical Evidence on the Patient-Driven Groupings Model's Expected Effects on Agency Reimbursements. *Home Health Care Management & Practice*, 33(3): 183-192.

Plummer, E., & Wempe, W. 2021. The Effects of Healthcare Payment Systems on Skilled Nursing Facilities' Cost Structure and Human Resource Strategies. *Journal of Management Accounting Research*.

Callaghan, S., Plummer, E., & Wempe, W. 2020. Health Insurers' Claims and Premiums under the Affordable Care Act: Evidence on the Effects of Bright Line Regulations. *Journal of Risk and Insurance*.

Plummer, E., & Wempe, W. 2016. The Affordable Care Act's Effects on the Formation, Expansion, and Operation of Physician-Owned Hospitals. *Health Affairs*.

Plummer, E. 2015. The Effect of Protest Format on Appeals Adjustments for Residential Properties. *Journal of the American Taxation Association,* Spring.

Plummer, E. 2014. The Effects of Property Tax Protests on the Assessment Uniformity of Residential Properties. *Real Estate Economics*, Winter.

Plummer, E., & Patton, T.K. 2015. Using Financial Statements to Provide Evidence on the Fiscal Sustainability of the States. *Journal of Public Budgeting, Accounting & Financial Management,* Summer.

Kobelsky, K., G., Lasorsiliere, & Plummer, E. 2014. The Impact of Information Technology on Performance in the Not-for-Profit Sector. *International Journal of Accounting Information Systems*, March.

Nichols, D., Plummer, E., & Wempe, W. 2011. Equitable Taxation and the Provision of Health Insurance Subsidies. *Business and Society Review,* Winter.

Lee, T., and Plummer, E. 2011. Valuation of Oil and Gas Properties and their Contribution to School District Tax Revenues: Evidence from Texas. *Journal of Property Tax Assessment and Administration*, Winter. Lead article.

Plummer, E. 2010. Evidence on the Distributional Effects of a Land Value Tax on Residential Households. *National Tax Journal*, March.

S. Moehrle, K. Anderson, F. Ayres, C. Bolt-Lee, R. Debreceny, M. Dugan, C. Hogan, M. Maher, and E. Plummer. 2009. The Impact of Academic Accounting Research on Professional Practice: An Analysis by the AAA Research Impact Task Force. *Accounting Horizons*, December.

- Winner of the 2009 Best Paper Award for *Accounting Horizons.*

Plummer, E., & Pavur, R. 2009. The Effects of Rate Limits on Property Tax Revenues and School Expenditures: Evidence from Texas. *Journal of the American Taxation Association*, Fall.

Lee, T., & Plummer, E. 2007. Budget Adjustments in Response to Spending Variances: Evidence of Ratcheting of Local Government Expenditures. *Journal of Management Accounting Research*.

Plummer, E., Hutchison, P.D., & Patton, T.K. 2007. GASB 34's Governmental Financial Reporting Model: Evidence on its Information Relevance. *The Accounting Review*, January.

Plummer, E. 2006. The Effects of State Funding on Property Tax Rates and School Construction. *Economics of Education Review*, October.

Plummer, E. 2003. Evidence on the Incidence of Residential Property Taxes Across Households. *National Tax Journal*, December.

Mest, D.P., & Plummer, E. 2003. Analysts' Rationality and Forecast Bias: Evidence from Analysts' Sales Forecasts. *Review of Quantitative Finance and Accounting*, September. Lead article.

Plummer, E. 2002. The Effect of Tax Rate Changes on the Yield Spread Between Corporate and Municipal Bonds. *Advances in Taxation 14*, July.

Plummer, E., & Mest, D.P. 2001. Evidence on the Management of Earnings Components. *Journal of Accounting, Auditing, and Finance*, Fall.

Mest, D.P., & Plummer, E. 2000. Revisions in Analysts' Earnings Forecasts: Evidence of Nonlinear Adaptive Expectations. *Journal of Forecasting 19*, November. Lead article.

Plummer, E. 2000. Incentive Effects of the Investment Tax Credit: Evidence From Analysts' Forecasts. *Advances in Taxation 12*, July.

Plummer, E., & Tse, S.Y. 1999. The Effect of Limited Liability on the Informativeness of Earnings: Evidence from the Stock and Bond Markets. *Contemporary Accounting Research*, Fall.

Mest, D.P., & Plummer, E. 1999. Transitory and Persistent Earnings Components as Reflected in Analysts' Short-Term and Long-Term Earnings Forecasts: Evidence from a Nonlinear Model. *International Journal of Forecasting 15*, November.

Plummer, E., & Robinson, J. 1990. Capital Market Evidence of Windfalls from the Acquisition of Tax Carryovers. *National Tax Journal,* December.

Other Refereed Publications

Bolt-Lee, C., & Plummer, E. 2023. Insights for Tax Specialists on Reasonable Compensation, Cash Tax Savings, and Executive Compensation. *Journal of Taxation*, 138(2):27-33.

Bolt-Lee, C., & Plummer, E. 2021. Practical Highlights of Recent Tax Research. *The Tax Adviser*, April.

Hutchison, P., George, B., & Plummer, E. 2018. Latent Semantic Analysis: A Big Data Opportunity For Tax Research. *The Contemporary Tax Journal*, Winter.

Bolt-Lee, C., & Plummer, E. 2017. The Preparer Penalties of Sec. 6694 and Sec. 6695. *The Tax Adviser*, February.

- Chosen as the 2017 Best Article for *The Tax Adviser*

Plummer, E. 2016. Three Recent State Supreme Court Decisions affecting the State and Local Taxation of Energy. *Petroleum Accounting and Financial Management Journal*, Fall/Winter.

Bolt-Lee, C., & Plummer, E. 2013. Highlights of Tax Research. *Journal of Accountancy*, July.

Plummer, E., & R. Vigeland. 2011. LIFO and the Petroleum Refining Industry. *Petroleum Accounting and Financial Management Journal*, Fall/Winter.

Plummer, E., & B. Vigeland. 2011. Considering Life after LIFO. *The CPA Journal*, November.

Plummer, E., & Bibb, K.A. 2011. Recent Proposals to Limit Tax Incentives for Oil and Gas Companies. *Petroleum Accounting and Financial Management Journal*, Summer.

Bolt-Lee, C., & Plummer, E. 2008. A Showcase of Tax Research. *Journal of Accountancy*, October.

Ayers, B., & Plummer, E. 1997. New MSA and Health Insurance Rules Create Opportunities. *Taxation for Accountants*, May.

Ayers, B., & Plummer, E. 1997. New MSA and Health Insurance Rules Create Opportunities. *Tax Ideas*, June 18. Reprinted from *Taxation for Accountants*.

Mangina, N., Plummer, E., & Streer, P. 1997. Distributions by LLCs Can Have Significant Income Tax Consequences. *The CPA Journal*, April.

Other Publications and Articles

Plummer, E., Letchuman, S., Fang, S., & Bai, G. 2023. "Sunshine is Needed for Health Care Social Welfare Organizations." *Health Affairs Forefront*, forthcoming (tentatively: August 16).

Bai, G., Plummer, E., & Anderson, G.F. 2021. "Using the Hospital Compare Website to Make Hospital Community Benefit More Transparent". *Health Affairs Forefront*, September 10, 2021. https://www.healthaffairs.org/do/10.1377/hblog20210903.507376/full/

Hutchison, P. Plummer, E., & White, C. 2013. "Taxpayer Income, Deductions and Credits: Attributes and Characteristics." *International Center for Business Research,* August 2013.

Plummer, E. 2010. "How Do Rate Limits Affect Property Tax Revenue and School Expenditures?" *State Tax Notes*, October 18, 2010.

Plummer, E. 2010. "Effects of a Land Value Tax on Residential Households." *State Tax Notes*, July 26, 2010.

Plummer, E. 2009. "Effects of a Land Value Tax Across and Within Property Classes." *State Tax Notes*, August 31, 2009.

Plummer, E. 2007. "Texas State Funding and its Effects on Property Tax Rates and School Construction." *State Tax Notes*, February 26, 2007.

Plummer, E. 2002. "Revenue and Distributional Effects of Property Tax Relief Measures: Evidence from Texas School Districts." *State Tax Notes*, July 17, 2002.

Policy Comments

Plummer, E., & Bai, G. (2023). Comment on Clarifying Eligibility for a Qualified Health Plan through an Exchange, Advance Payments of the Premium Tax Credit, Cost-sharing Reductions, a Basic Health Program, and for some Medicaid and Children's Health Insurance Programs. https://www.regulations.gov/comment/CMS-2023-0068-0008.

Ahn, K., Bai, G., Levy, J., Mattingly, J., McQueen, R., & Plummer, E. (2022). Responses to the Healthy Future Task Force Treatment Subcommittee RFI.

Bai, G., Plummer, E., & Jiang, J. (2022). Responses to the Healthy Future Task Force Affordability Subcommittee RFI.

Popular Press Articles

Plummer, E., Cram, P., & Bai, G. 2023. Who's afraid of physician-owned hospitals? *MedPageToday*, July 6, 2023.

Bai, G., & Plummer, E. 2023. It's time to address the unaffordability of affordable health care. *The Hill*, April 21, 2023. https://thehill.com/opinion/healthcare/3962117-its-time-to-address-the-unaffordability-of-affordable-health-care/

Plummer, E., & Wempe, W. 2022. Did performance-based nursing home payments meet their match with COVID?. *The Hill*, June 18, 2022. https://thehill.com/opinion/3527979-did-performance-based-hospital-payment-meet-its-match-with-covid/

Bai, G., & Plummer, E. 2022. Individual prescription drug plans are less affordable despite the Affordable Care Act. *The Hill*, May 6, 2022. https://thehill.com/opinion/healthcare/3478691-the-affordable-care-act-is-making-individual-prescription-drug-plans-unaffordable/.

Plummer, E., Makary, M., & Bai, G. 2021. What SEC football taught us about COVID-19. *The Hill*, December 9, 2021. https://thehill.com/opinion/healthcare/584938-what-college-football-just-taught-us-about-covid-19

- This op-ed was shared over 14,000 times from The Hill's website and circulated in social media by members of Congress.

Selected Media Coverage

Blue Cross Blue Shield plans in California evaded $170 million in taxes, whistleblower says. STAT. July 17, 2023.

Déjà Blue: Blue Cross plans restructuring amid changing landscape. Modern Healthcare. June 29, 2023.

Federal COVID vaccine mandate didn't cause staffing shortages: research. McKnights Long-Term Care News. January 10, 2023.

Prescription drug rebates on the rise. Axios. May 9, 2022.

Many Blue Cross Blue Shield plans aren't paying taxes — and instead are swimming in refunds. STAT. June 15, 2022.

The Medical Loss Ratio's Mixed Record – Modern Healthcare. March 14, 2020.

Local NBC television –Spring 2020
Economic impact payments – What are they and the taxation of payments
Economic impact payments – Debit cards/Method of payments

Book Chapters and Book Reviews

Plummer, E. 2009. "Fairness and Distributional Issues" in *Land Value Taxation: Theory, Evidence, and Practice*, R. F. Dye and R. W. England (editors). Cambridge, MA: Lincoln Institute of Land Policy, 2009.

Plummer, E. 2004. Review of *Local Tax Policy: A Political Perspective,* by David Brunori, for *The Journal of the American Taxation Association* (Fall 2004).

Work in progress

"Overspending on Over-the-Counter Prescription Drugs in the Medicare Part D program" (with Mariana Socal, Yuchen Wang, Gerard Anderson, and Ge Bai). *Under review.*

"Facility Fees between Hospitals & Ambulatory Surgery Centers: Evidence from Transparency in Coverage" (with Wang, Wang, Chernew, Anderson, and Bai). *Under review.*

"Value of the Tax Exemption for U.S. Non-profit Hospitals" (with Ge Bai).

Project on non-profit hospitals' investments and tax-exempt bond issues (with Stephen Lusch and Ge Bai).

"Gender-affirming Care Spending Trends in Maryland" (with Joseph Levy, Naser Nikandish, Walker Magrath, Jeremy Greene, and Ge Bai).

"Neighborhood Differences in Geographic Access to Hospitals and Hospital Quality" (with Bill Wempe).

Invited Presentations

December 2022	National Association of Insurance Commissioners (NAIC) National Meeting (Tampa, FL)
June 2022	Congressional Budget Office Health Analysis Division (virtual)
October 2021	Hospital Community Benefit: State Policymaker Discussion, hosted by Johns Hopkins Bloomberg School of Public Health (virtual)
March 2020	CFO Controller's Conference (Fort Worth) – cancelled (Covid)
January 2018	Texas Society of CPA's (Fort Worth Chapter)
November 2010	University of Texas at Arlington
October 2010	Lincoln Institute of Land Policy
February 2009	Baylor University
February 2008	American Taxation Association Annual Meeting
April 2007	Texas Christian University
September 2002	University of North Texas
April 2002	University of Texas at Arlington
September 1997	University of Oklahoma
March 1997	Texas Christian University
February 1997	Southern Methodist University
March 1996	Georgia State University
Spring 1993	Universities of Chicago, Georgia, Iowa, Pennsylvania, & Washington

Competitive Presentations

August 2013	AAA Annual Meeting
March 2013	Government and Nonprofit Annual Meeting
November 2012	National Tax Association Annual Meeting
November 2008	National Tax Association Annual Meeting
August 2005	AAA Annual Meeting (two papers)

August 2000	*Journal of Accounting, Auditing, and Finance* Conference
August 2000	AAA Annual Meeting
November 1998	*Contemporary Accounting Research* Conference
August 1995	Chicago Quantitative Alliance Annual Conference
July 1995	Georgia Southeast Accounting Research Conference
October 1993	University of Illinois Tax Symposium
February 1990	American Taxation Association Annual Meeting

Teaching Experience

Texas Christian University:

Graduate:	Taxation of Business Entities; Tax Research I and II; Corporate Taxation; Flow-through Entities Taxation
Undergraduate:	Principles of Taxation

Texas Christian University, Honor's Thesis and McNair Scholars:

2021:	Shelby Ralston (chair)
2019:	Claire Nguyen (chair)
2017:	Dinah Shitanda (McNair scholar, mentor and thesis chair)
2016:	Katelyn Bowman (chair)
2015:	Amy Otte (chair)
	Linh Do
	Kate Wardrop
2014:	Brooks Anthony (chair)
	Matt Riesen (chair)
	Chloe` Johnson
2013:	Ben Jun (chair)
	Anh Pham
2009:	Laura Jewell (chair)

University of North Texas:

Tax Research (MS); Federal Income Taxation (BA); Ph.D. Introductory Seminar

Southern Methodist University:

Fundamentals of Accounting I and II (BA); Financial Accounting (MBA); Graduate Seminar in Taxation (MS/MBA); Taxes and Business Decisions (MBA)

University of Georgia:

Individual Income Taxation (BA); Taxation of Corporations, Partnerships, and Estates and Trusts (BA/MS)

Dissertation Committees:

Natalya Minchick, UNT, 2003-2005 (chair)
Barbara Chaney, UGA, 1996-1997

TCU Service to the Department, College, and University

Texas Christian University, Department of Accounting:

2014-current	Curriculum Committee (Tax, chair)
2015-current	Assessment of Learning Committee (Tax, chair)
2021-2022	Department Chair Advisory Committee (Chair)
2012-2020	Instructor for VITA workshops
2018-2019	MAc Curriculum Task Force
2015-2016	Faculty Recruiting Committee
2010-2014	Assessment of Learning Committee (Chair)
2013-2015	PPA Mentor (five students each year)
2011-2014	CPE Sponsor Representative/Coordinator
Fall 2012	Member of Review Committee for Department Chair
2010-2012	Curriculum Committee
2009-2012	Faculty Search Committee
2008-2009	Search Committee for Department Chair

Texas Christian University, Neeley School of Business:

2020-2022	Faculty Evaluation Committee
2018	2020 Strategic Plan: Thought Leadership
2017–2018	Faculty Governance Committee
2016-2018	Faculty Evaluation Committee
2014-2015	Dean's Advisory Committee
2007-2011	Neeley Undergraduate Curriculum Committee
Fall 2010	Undergraduate Ethics Taskforce
Fall 2009	Undergraduate Grade Policy Committee

Texas Christian University (University-wide):

2021-2024	Budget Advisory Committee
2021-2024	Graduate Council
2020-2021	Administrative Council
2010-2016	Undergraduate Council

Service at Universities prior to TCU

University of North Texas, College of Business:

2004-2006	Masters Policy Committee (Chair, 2005-2006)
2005-2006	Graduate School Admissions Committee
2005-2006	MBA Core Committee

University of North Texas, Department of Accounting:

2004-2007	Advisor to over 50 MS-Tax students annually
2006-2007	Personnel and Administration Committee
2006-2007	Department Chair Search Committee
2005-2007	Ph.D. Student Admissions Committee
2004-2007	Doctoral Policy Committee
2005-2006	Grade Appeals Committee
2004-2006	Academic Policy Committee
2003-2004	Operations Committee

Southern Methodist University:

2000-2003	University Commission on Teaching and Learning Excellence
1999-2001	Presidential Scholar Interviews

University of Georgia:

1996-1997	Terry College of Business Faculty Concerns Committee
1995-1997	Accounting Scholarship & Awards Committee
1994-1996	Recruiting Committee
1994-1996	Ph.D. Comprehensive Exams Committee