GABRIELLE PEPIN

Pepin@upjohn.org ⋄ 269-385-0422
300 S. Westnedge Avenue, Kalamazoo, MI 49007-4686

EMPLOYMENT AND AFFILIATIONS

Senior Economist, W.E. Upjohn Institute for Employment Research, 2025–
Economist, W.E. Upjohn Institute for Employment Research, 2022–2025
Postdoctoral Researcher, W.E. Upjohn Institute for Employment Research, 2020–2022
Research Affiliate, IZA@LISER, 2024–

EDUCATION

Ph.D., Economics, Michigan State University, 2020
M.A., Economics, Michigan State University, 2016
B.S., Mathematical Economics, University of St. Thomas, 2015

RESEARCH INTERESTS

Public economics, Labor economics, Public policy, Program evaluation

PUBLICATIONS

"Not Just for Kids: Child and Dependent Care Credit Benefits for Adult Care" (with Yulya Truskinovsky). 2026. *National Tax Journal* 79(2).

"The Effects of Child Care Subsidies on Paid Child Care Participation and Labor Market Outcomes: Evidence from the Child and Dependent Care Credit." 2025. *ILR Review* 78(4).

"What Is the Value of the Child and Dependent Care Credit?" 2025. *AEA Papers and Proceedings* 115.

"Strengthening Work Requirements? Forecasting Impacts of Reforming Cash Assistance Rules" (with Josep M. Nadal-Fernandez and Kane Schrader). 2025. *Journal of Policy Analysis and Management* 44(2).

"How Would a Permanently Refundable Child and Dependent Care Credit Affect Eligibility, Benefits, and Incentives?" 2022. *Public Finance Review* 50(1).

"The Effects of Welfare Time Limits on Access to Financial Resources: Evidence from the 2010s." 2022. *Southern Economic Journal* 88(4).

"Nudges to Increase Completion of Welfare Applications: Experimental Evidence from Michigan" (with Christopher J. O'Leary and Dallas Oberlee). 2021. *Journal of Behavioral Public Administration* 4(2).

WORKING PAPERS

"Close to Home? Five Key Facts about Child Care Customer and Worker Commutes" (with Jonathan Borowsky, Elizabeth E. Davis, and Aaron Sojourner)

"The Costs of Compliance: State Expenditures and Family Well-Being under Alternative TANF Work Requirements" (with Josep M. Nadal-Fernandez)

WORK IN PROGRESS

"What Do Child Care Suppliers Do with Free Money?" (with Ethan Jenkins, Jonathan Borowsky, Elizabeth Davis, Katharine Sadowski, and Aaron Sojouner)

TECHNICAL REPORTS

"South Carolina Reemployment Services and Eligibility Assessments (RESEA) Randomized Controlled Trial Design Report" (with Ethan Jenkins, Christopher J. O'Leary, and Aaron Sojourner). Report prepared for South Carolina Department of Employment and Workforce, 2025.

"South Carolina Reemployment Services and Eligibility Assessments (RESEA) Process Analysis Report" (with Christopher J. O'Leary and Aaron Sojourner). Report prepared for South Carolina Department of Employment and Workforce, 2025.

"Reemployment Services and Eligibility Assessments (RESEA) in Maryland—Program Year 2020 Evaluation" (with Christopher J. O'Leary, Kenneth J. Kline, and Ting Zhang). Report prepared for Maryland Department of Labor, 2023.

"Reemployment Services and Eligibility Assessments (RESEA) in Maryland—Plan for Annual Assessments with Incremental Improvements" (with Christopher J. O'Leary and Ting Zhang). Report prepared for Maryland Department of Labor, 2022.

"Reemployment Services and Eligibility Assessments (RESEA) in Maryland—Formative Evaluation, Program Year 2019" (with Christopher J. O'Leary, Ting Zhang, and Conrad Helms). Report prepared for Maryland Department of Labor, 2022.

"Reemployment Services and Eligibility Assessments (RESEA) in Maryland: Process Analysis Report" (with Christopher J. O'Leary, Ting Zhang, and Conrad Helms). Report prepared for Division of Unemployment Insurance, Maryland Department of Labor, 2021.

NON-TECHNICAL POLICY WRITING

"The Child and Dependent Care Tax Credit Falls Short—But It Could Do Better" *Briefing Book*, June 8, 2026.

"Can a Tax Credit Help Balance Work and Caregiving?" *EconoFact*, June 7, 2026.

"Measuring America's Licensed Child Care Supply" (with Hailey Gibbs, Won F. Lee, Katharine Sadowski, and Aaron Sojourner). Reported prepared for Center for American Progress, 2026.

"How to Design a State Child and Dependent Care Tax Credit That Works," 2026.

"The Role of Taxation in Family Inequality: Possibilities for Reform" (with Dylan Bellisle and Bethany Letiecq). Report prepared for National Council on Family Relations, 2024.

"Want to Offset Inflation for Working Families? Update the Child and Dependent Care Tax Credit" (op-ed) *The 74*, December 11, 2024.

"Sandwich Generation: Caring for Children and Older Adults" (with Yulya Truskinovsky). In "Policies for Place: How to Make Sustainable Investments in Communities" (with Kathleen Bolter, Timothy J. Bartik, Brad J. Hershbein, Michelle Miller-Adams, Lee Adams, Brian J. Asquith, Alfonso Hernandez, Kyle Huisman, Iryna V. Lendel, Bridget F. Timmeney, and Beth C. Truesdale). Report prepared for W.E. Upjohn Institute for Employment Research, 2024.

"The Tax Break That Could Help More Americans Work—If They Knew About It" (op-ed with Yulya Truskinovsky) *Barron's*, June 27, 2023.

"With Federal Child Care Legislation Abandoned, It's Up to States to Help Working Families" (op-ed with John C. Austin) *Brookings Metropolitan Policy Program*, February 13, 2023.

"State Tax Strategies to Reduce Care Costs." In "Building Research and Practice to Achieve Community Prosperity" (with Kathleen Bolter, Michelle Miller-Adams, Timothy J. Bartik, Brad J. Hershbein, Kyle Huisman, Bridget F. Timmeney, Brian J. Asquith, Lee Adams, Jessica Brown, Gerrit Anderson, and Allison Colosky). Report prepared for W.E. Upjohn Institute for Employment Research, 2022.

"Child Care Tax Credit Can End No-Win Choice for Working Parents" (op-ed) *The Hill*, March 30, 2021.

GRANTS AND CONTRACTS

Alfred P. Sloan Foundation, "The Economics of Job Quality and Care Quality in Early Childhood Care and Education" (co-PI with Aaron Sojourner, Elizabeth Davis, and Jonathan Borowsky), $794,371, 2025–2027

Center for American Progress, "U.S. Child Care Access Mapping" (with Won Fy Lee, Katharine Sadowski, and Aaron Sojourner), $51,494, 2024–2025

U.S. Department of Labor, "RESEA Selection Models Study" (Upjohn Institute lead, with colleagues at Abt Global and AIR), 2024–2027

Russell Sage Foundation, "Changing Cash Assistance Rules in the U.S.: Forecasting Effects on State Budgets and the Well-Being of Low-Income Families" (co-PI with Josep M. Nadal-Fernandez), $44,861, 2024–2026

South Carolina Department of Employment and Workforce, "Reemployment Services and Eligibility Assessments (RESEA)" (PI under Project Director Christopher J. O'Leary), $711,688, 2024–2029

Washington Center for Equitable Growth, "Novel Measurement of Child Care Customer and Worker Flows Enables Novel Evidence on Recent Supply-Side Subsidies" (co-PI with Elizabeth Davis and Aaron Sojourner), $70,000, 2023–2025

AWARDS

Early Career Work and Family Research Fellowship, Work and Family Researchers Network, 2022–2023
Georgescu-Roegen Prize Winner, Southern Economic Association, 2022
LERA Competitive Papers Winner, 2022
Dissertation Completion Fellowship, Graduate School, Michigan State University, 2019
Goodman Research Fellowship, Department of Economics, Michigan State University, 2019
Excellence-in-Teaching Award, Department of Economics, Michigan State University, 2018

PRESENTATIONS

2027 (includes scheduled): ASSA Annual Meeting

2026: MEA Annual Conference

2025: ASSA Annual Meeting, Great Lakes Bay Region Early Childhood Business Summit

2024: ASSA Annual Meeting

2023: ASSA Annual Meeting, International Conference on Empirical Economics, LERA Annual Meeting

2022: APPAM Fall Research Conference, LERA Annual Meeting, MEA Annual Conference, PAA Applied Demography Conference, Western Michigan University, WFRN Biennial Conference

2021: EEA Annual Conference, Georgetown University, LERA Annual Meeting, MEA Annual Conference, NTA Annual Conference on Taxation, PAA Annual Meeting, SOLE Annual Conference, WEAI Annual Conference, WEAI International Conference

2020: Abt Associates, APPAM Fall Research Conference, EALE/SOLE/AASLE World Conference, MVEA Annual Conference, NTA Annual Conference on Taxation, Research and Evaluation Conference on Self-Sufficiency, U.S. Bureau of Labor Statistics, W.E. Upjohn Institute for Employment Research

2019: APPAM Fall Research Conference, Grand Valley State University, H2D2 Research Day

2018: APPAM Fall Research Conference

SERVICE

LERA@ASSA Program Committee Member, 2025–2027

WFRN Conference Program Commitee Member, 2024

Reviewer: *Contemporary Economic Policy*, *Demography*, *Economics of Education Review*, *ILR Review*, *International Tax and Public Finance*, *Journal of Labor Economics*, *Journal of Policy Analysis and Management*, *Labour Economics*, *National Tax Journal*, *Review of Economics of the Household*, Russell Sage Foundation, *Southern Economic Journal*, Washington Center for Equitable Growth

MEDIA

Ajeh, Goodluck and Gustafson, Laina, "As US Childcare Costs Climb, States and Other Nations Offer a Road Map" *Christian Science Monitor*, October 22, 2026.

Pearle, Lauren, "What Keeps Parents Up at Night? For Many, It's Their Kids—And Their Own Parents" *Straight Arrow News*, October 19, 2026.

San Martin, Beki, "Beloved Childcare Founder to Close Shop, Pursues Cannabis for Retirement" *Detroit Free Press*, August 24, 2026.

Smith, Cory, "'Sandwich Generation' Moms Quitting Jobs to Care for Their Kids, Aging Parents" *The National News Desk*, May 31, 2025.

Povich, Elaine, "States Seek to Ease Child Care Crunch" *Stateline*, March 24, 2023.

Daniel, Ted, "The New Back-to-School Is Leaving Many Parents Out of Work" *Boston 25 News*, October 14, 2020.