GOV. MSG. NO. 717

Updated Aug. 2018

RESUME

NAME: Dr. Jack P. Suyderhoud

Professor Emeritus of Business Economics and Consulting Economist

POINTS OF CONTACT:

Academic	Consulting
Shidler College of Business University of Hawaii at Manoa 2404 Maile Way Honolulu, Hawaii 96822	Jack P. Suyderhoud, PhD Economist

EDUCATION:

- Ph.D., Economics, Purdue University
- MS, Economics, Purdue University
- B.S. (Cum Laude), Economics and Mathematics, University of Jamestown (then Jamestown College)

EMPLOYMENT HISTORY:

Professor Emeritus (March 2018-present), Shidler College of Business, University of Hawaii, Honolulu.

Professor (August 1978-July 2017), Shidler College of Business, University of Hawaii, Honolulu.

Acting Dean (July - December, 1999), Associate Dean (1996-2000), College of Business Administration, University of Hawaii, Honolulu.

Executive Director, Tax Review Commission, State of Hawaii, September 1983-December 1984.

Visiting Associate Professor, San Jose State University, Department of Quantitative Methods, Summer 1987.

Adjunct Instructor, Central Michigan University, Hawaii Center, Honolulu, 1980-1983.

Visiting Assistant Professor, Department of Economics, Purdue University, West Lafayette, Indiana, 1977-1978.

Assistant Professor, Department of Economics, Eastern Michigan University, Ypsilanti, Michigan, 1975-1977.

Research Associate, Advisory Commission on Intergovernmental Relations, Washington, D.C., 1974-1975.

PROFESSIONAL AFFILIATIONS:

Academy of International Business, American Economic Association; National Tax Association (Past Chairman of Intergovernmental Fiscal Relations Committee); National Association of Forensic Economists; Western Economic Association; Hawaii Economic Association (Past President); Western Tax Association (Past President).

TEACHING AND SERVICE AWARDS:

First Interstate Bank, Dennis Ching Award for Excellence in Teaching (1991, 2012, and 2016); Business Administration, Kaizen Service Award (1993 and 1995). University of Hawaii, Presidential Citation for Meritorious Teaching (1992); Graduate Business Student Association, Professor of the Year, winner (1987) and runner-up (1990); College of Business Administration, Teaching Award (1988); Executive MBA Student, Outstanding Professor Award (1983); Shidler College of Business, Professor of the Semester (several times in various programs).

QUALIFIED AS EXPERT WITNESS ON ECONOMIC MATTERS:

State of Hawaii Circuit Courts on Oahu, Maui, Kauai, and Hawaii. U.S. District Courts in Hawaii and Orange County, California. Superior Court, Commonwealth of the Northern Marianas Islands.

CONSULTING CLIENTS:

Numerous attorneys for whom I provide expert testimony on economic issues. (On going)

First Hawaiian Bank, economic outlook seminars, 2005 – 2015.

State of Hawaii, Department of Business, Economic Development, and Tourism, Strategic Industries Division, Energy Branch: gasoline prices and price cap policies in Hawaii (2004-2005)

AIG Hawaii: assessment of Hawaii insurance tax credit (1997 and 1999)

American Samoa Government: evaluation of minimum wage statutes (1995)

Hawaii State AFL-CIO: evaluation of state unemployment insurance fund balance adequacy (1991)

Amfac Distribution Comp.: forecasting model for sales. (1991)

Government of Guam: evaluation of tax incentives for economic development. (1989-90)

County of Hawaii Planning Department: economic and government revenue forecasting. (1986-1989, and 1999)

National Education Association, Washington, D.C.: state revenue diversification (1988) and state income taxes (1987).

Hawaii Natural Energy Institute: economics of hydrogen and methanol production from renewable resources (1985-1988); economic analysis of alternate energy, (1980)

Pacific Basin Development Council: air transportation economics for U.S. flag Pacific islands. (1984)

PUBLIC SERVICE:

State of Hawaii State Council on Revenues (official state government tax revenue forecasting body), member and vice-chair, 1987-89, 1995-97, 2001 – present.

Hawaiian Electric Company, Integrated Resource Planning, Advisory Council member and demand forecasting member, 2005 – 2010.

State of Hawaii Economic Revitalization Taskforce (Taxation Working Group), member, 1992-93.

State of Hawaii, Governor's Task Force on Tax Reform, 1986 – 1987.

PUBLICATIONS:

Refereed journal articles and case studies:

Jack P. Suyderhoud and Tram T.H. Ngyuen, "Opec Plastics: Growing With Vietnam", Asia Case Research Center, University of Hong Kong, 16/576, September 2016.

Rosita Chang, Jack De Jong, Qiangqui Liu, John Robinson, and Jack Suyderhoud, "The Cost of Guaranteed Income: Demystifying the Value Proposition of Variable Annuities with Guaranteed Lifetime Withdrawal Benefit Riders," *The Retirement Management Journal*, Volume 4, Number 1, 2014.

Jack P. Suyderhoud, "Ocean Adventures," <u>Case Research Journal</u>, V. 23, No. 3, Summer 2003, pp. 121-128. Reprinted in *Cases in Entrepreneurship and Small Business Management*, Kirk Heriot (Editor), January 2005, Prentice-Hall.

Jack P. Suyderhoud and Lisa A. Chun, "Taxes and the Calculation of Future Medical Expenses," Journal of Forensic Economics, V. 9, No. 1, Winter 1996, pp. 23-44.

Jack P. Suyderhoud and Richard L. Pollock, "Policy Issues and Employee Choices Related to State-Local Pension Plans," <u>Western Tax Review</u>, V. 11, No, 1-2, Winter 1995.

Jack P. Suyderhoud, "State-Local Revenue Diversification, Balance, and Fiscal Performance," <u>Public Finance Quarterly</u>, V. 22, No. 2, April 1994, pp. 168-194.

Jack P. Suyderhoud, Thomas A. Loudat, and Richard L. Pollock, "Cumulative Tax Rates on the Working Poor; Evidence of a Continuing Poverty Wall," <u>Journal of Economic Issues</u>, V. 28, No. 1, March 1994, pp. 155-171.

Jack P. Suyderhoud, Richard L. Pollock, and W. Ron Singleton, "Measuring State Income Tax Expenditures; A Pragmatic View of Income Tax Base Erosion," <u>Public Budgeting and Financial</u> <u>Management</u>, V. 5, No. 2, 1993, pp. 417-442.

Jack P. Suyderhoud and K.K. Seo, "Tax Design and the Meddling Factor," <u>Public Budgeting and Finance</u>, V. 12, No. 4, Winter 1992, pp. 35-46.

Richard L. Pollock and Jack P. Suyderhoud, "An Empirical Window on Expectations Formation," <u>The Review of Economics and Statistics</u>, V. 74, No. 2, May 1992, pp. 320-324.

Jack P. Suyderhoud, "International Aspects of Public Finance Education," <u>Western Tax Review</u>, V. 9, No. 1, 1991, pp. 115-132.

Jack P. Suyderhoud and Richard L. Pollock, "Current Versus Ultimate Life Expectancies: Perceptions and Implications," Journal of Forensic Economics, V. 4, No. 1, 1990, pp. 101-115.

Jack P. Suyderhoud, "Effects of TRA86 on Business Incentives Provided By ASEAN Countries," <u>Western Tax Review</u>, V. 8, No. 1 (Winter 1990), pp. 206-226.

Jack P. Suyderhoud, "State-Local Revenue Diversification: An Empirical Tempest in a Teapot," <u>Western Tax Review</u>, V. 7, No. 1 (Winter 1989), pp. 160-181.

Richard L. Pollock and Jack P. Suyderhoud, "The Role of Rainy Day Funds in Achieving Fiscal Stability," <u>National Tax Journal</u>, V. 34, No. 4, (December 1986), pp. 485-497.

Jack P. Suyderhoud, M. Wali Osmanzai, and Wesley H. Hillendahl, "Are Bank Economists Bridging the Gap Between Analysis and Corporate Decision Making," <u>Business Economics</u>, V. 17, No. 4 (September 1982), pp. 5-10.

John M. Strefeler and Jack P. Suyderhoud, "Piggybacking—A Free Ride With No Takers," Journal of the American Taxation Association," (Winter 1980), pp. 42-48.

Jack P. Suyderhoud and Michael A. Veseth, "The Effect of Inflation on the Income Elasticity of Taxes," <u>Public Finance Quarterly</u>, V. 4, No. 3 (July 1976), pp. 323-337.

Popular press book chapters:

Jack P. Suyderhoud, "Government Size", in Randall W. Roth (ed.), <u>The Price of Paradise</u> <u>Lucky You Live Hawaii?</u>, Mutual Publishing, Honolulu, 1992, pp. 53-56; reprinted in Japanese in, Randall Roth and Hiroyuki Hata (eds.), <u>The Price of Paradise</u>, Yushindo Kobunsha Publishing, Tokyo, 1995, pp. 204-208.

Jack P. Suyderhoud, "Taxing Retirement Income", in Randall W. Roth (ed.), <u>The Price of</u> Paradise—Lucky You Live Hawaii?, Mutual Publishing, Honolulu, 1992, pp. 99-103.

Jack P. Suyderhoud, "Business Taxes", in Randall W. Roth (ed.), <u>The Price of Paradise--Lucky</u> You Live Hawaii?, Mutual Publishing, Honolulu, 1992, pp. 129-133.

Refereed conference proceedings:

Jack P. Suyderhoud, "Gasoline Price Caps in Hawaii: 2002 – 2006," International Association of Business and Society, Florence, Italy, June 2, 2007.

S.H. Browne, P.K. Takahashi, and J.P. Suyderhoud, "Evaluation of Hydrogen Production Processes," <u>International Renewable Energy Conference Proceedings</u>, Honolulu, September 1988. Richard L. Pollock and Jack P. Suyderhoud, "The Problems and Prospects of Focusing a State Tax Review," <u>Proceedings of the 78th Annual Conference on Taxation, 1985</u>, National Tax Association - Tax Institute of America.

Jack P. Suyderhoud, "The Role of Risk Assessment in the DSS Evaluation Process," <u>Proceedings</u> of the 16th Annual Hawaii International Conference on System Sciences, 1983, pp. 507-511.

Jack P. Suyderhoud, "A Systematic Approach to Risk Assessment for EDP/MIS/DSS Projects," <u>Proceedings of the 14th Annual Meeting of the American Institute of Decision Sciences, 1982</u>, pp. 174-176.

Jack P. Suyderhoud, D. Richard Neill and Patrick Takahashi, "Real World Economics of Wind Energy," <u>Proceedings of the National Conference of the American Wind Energy Association</u>, 1982.

Jack P. Suyderhoud and John M. Strefeler, "Preferential Treatment of Alternate Energy Sources and Energy Conservation," <u>Proceedings of the 72nd Annual Conference on Taxation</u>, 1979, National Tax Association - Tax Institute of America, pp. 275-293.

Non-Refereed Conference Papers:

Jack P. Suyderhoud, "Economic Analysis in Personal Injury," in <u>Proof of Personal Injury</u> <u>Damages in Hawaii</u>, Professional Education Systems, Inc. Eau Claire, Wisconsin, 1990.

Jack P. Suyderhoud, "Hawaii's Energy Economy and Hydrogen Economics," <u>Proceedings of the</u> <u>Third International Symposium on Hydrogen Produced From Renewable Energy</u>, Hawaii Natural Energy Institute, Honolulu, May 1986. (INVITED)