

Lady L. Ikeya

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Education:

Ph.D. Public Policy, O'Neill School of Public and Environmental Affairs,
Indiana University, (expected May 2027)

Fields: Public Finance | Health Policy Analysis

Committee: Denvil Duncan (Chair), Justin Ross, Kosali Simon, Coady Wing

M.P.A., Brigham Young University, May 2022

B.Sc. Economics, Taxation and Fiscal Policy, Imo State University Owerri, June 2007

Works in Progress

Duncan, Denvil; **Ikeya Lady**; Shahryar Bahawal; and Yao, Jingzhao. "Motor Fuel Taxes in the United States."

Heim, Bradley; Liu, Maggie; Yushkov, Andrey; **Ikeya, Lady**, and Plooster, Marc. "The Impact of a Federal Deduction Cap on State and Local Government's Fiscal Behavior."

Ikeya, Lady. "Labor Cost Trends in Nursing homes: Drivers and Policy Implications."

Ikeya, Lady. "Balancing the Bottom Line: Labor Costs, Input Choices, and Patient Outcome in Nursing Homes."

Ikeya, Lady. "Financing or funneling? The Incidence and Impact of Medicaid Provider Taxes."

Ikeya, Lady and Kim Sewon. "The Effect of Airbnb on Local Governments' budgets."

Ikeya, Lady. "The Effect of Certificate-of-Need (CON) Programs on Nursing Homes Racial Segregation."

Work Submitted

Ikeya, Lady and Kim, Sewon. "The Effect of Airbnb on Local Governments' Budgets." Submitted to National Tax Journal October 2025.

Conference and Research Presentations:

"Trends and Drivers of Nursing Home Labor Costs: Fiscal Implications of Staffing Mandates and Wage Policies," Association for Budgeting and Financial Management, Atlanta, GA, Oct. 2025.

"Labor Cost Trends in Nursing Homes: Drivers and Policy Implications," ASHEcon Conference, Nashville, TN, Jun. 2025.

"Labor Cost Trends in Nursing Homes: Drivers and Policy Implications," Public Finance Spring Conference, Wichita, KS, May 2025.

"Labor Cost Trends in Nursing Homes: Drivers and Policy Implications," Western Social Science Association Conference, San Antonio, TX, Apr. 2025.

"Financing or funneling? The Incidence and Impact of Medicaid Provider Taxes," O'Neill School of Public and Environmental Affairs Student Conference, Bloomington, IN, Jan. 2025.

"Federal SALT Deduction Cap and the Impact on County Budgeting Outcomes," Association for Public Policy Analysis & Management, Baltimore, MD, Nov. 2024.

"Federal SALT Deduction Cap and the Impact on County Budgeting Outcomes," National Tax Association, Detroit, MI, Nov. 2024.

“Federal SALT Deduction Cap and the Impact on County Budgeting Outcomes,” Association for Budgeting and Financial Management, Columbus, OH, Sept. 2024.

“The Effect of Certificate-of-Need (CON) Programs on Nursing Home Racial Segregation,” Western Social Science Association Conference, San Antonio, TX, Apr. 2024.

“The Effect of Airbnb on Local Governments’ Budgets,” Association for Budgeting and Financial Management, Denver, CO, Oct. 2023.

Research Experience:

Research Assistant, Indiana University – Denvil Duncan (Fall 2023–present)

Research Assistant, Indiana University – Kosali Simon (Fall 2023–present)

Research Assistant, Indiana University – Brad Heim (Fall 2022–Summer 2023)

Research Assistant, Brigham Young University – Eva Witesman (Fall 2020–Spring 2022)

Research Assistant, Brigham Young University – David Matkin (Fall 2020–Spring 2022)

Research Interests:

Public Finance, state and local government financing, health policy, long-term care financing

Teaching:

Lab Instructor “Introduction to Public Budgeting and Finance” V186 August 2024 – May 2025

Fellowships & Awards:

Irsay Fellowship, Aug. 2025 – May 2026

ASHEcon Diversity and Equity Scholarship recipient, 2025

National Tax Association Diversity and Equity Scholarship recipient, 2024

Service:

O’Neill Research Seminar Coordinator August 2024 – present

Administrative Director, *Association of O’Neill Ph.D. Students*, August 2024- May 2025

Peer Reviewer, *Public Finance and Budgeting Journal*, August 2024

Professional Memberships

National Tax Association

Western Social Science Association

American Society of Health Economics

Association of Budgeting & Financial Management

Association of Public Policy Analysis & Management