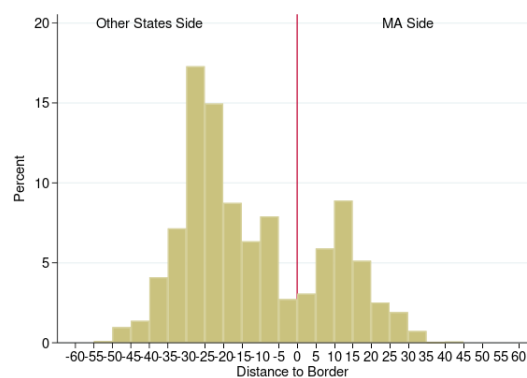


The Evolution of Platform Gig Work, 2012-2021: Supplemental Appendix

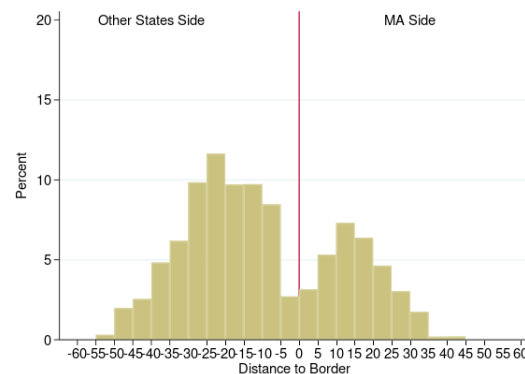
E Additional Robustness

Figure E.1: Distribution of Distance between Closest Zipcode Centroids In Neighboring Border Counties

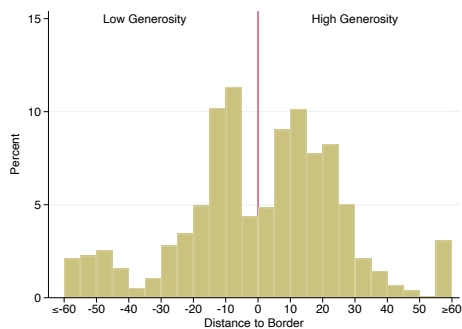
(a) Platform Gig Workers, Massachusetts and Vermont



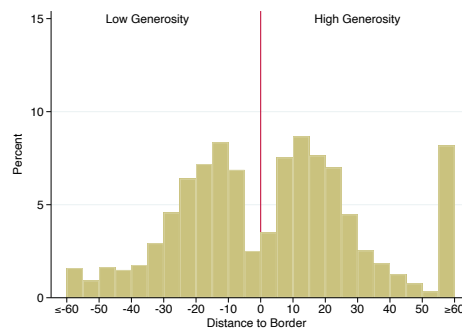
(b) Tax Workforce, Massachusetts and Vermont



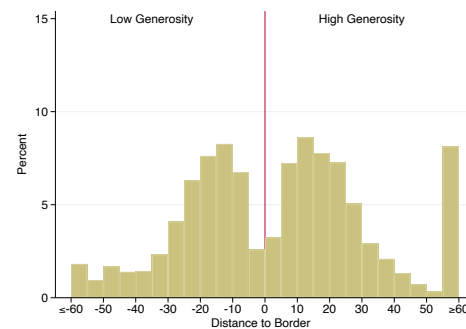
(c) Primary platform gig workers



(d) Other primary self-employed workers



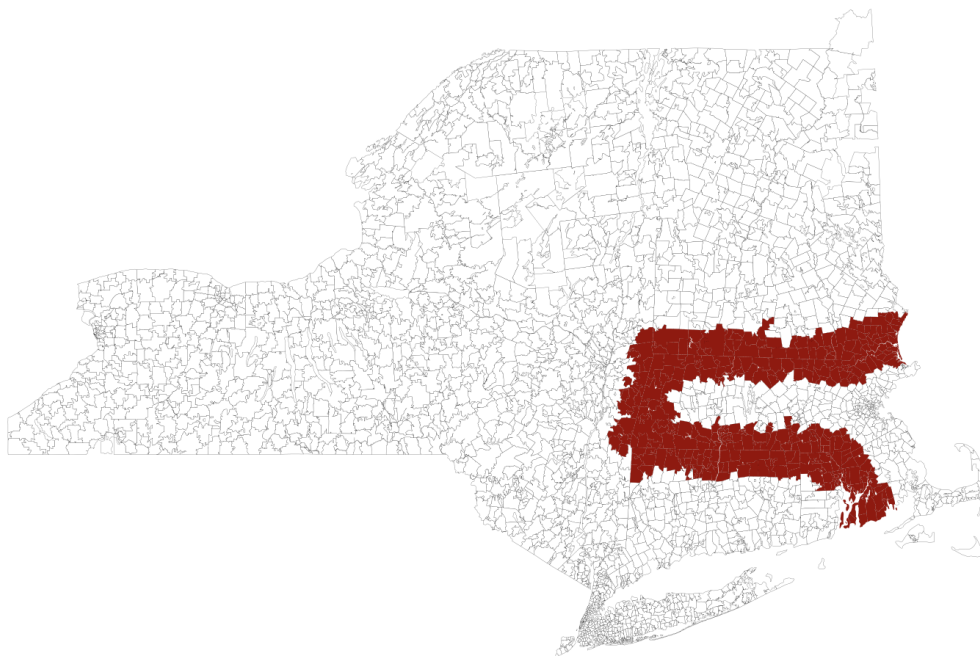
(e) High school graduation cohort



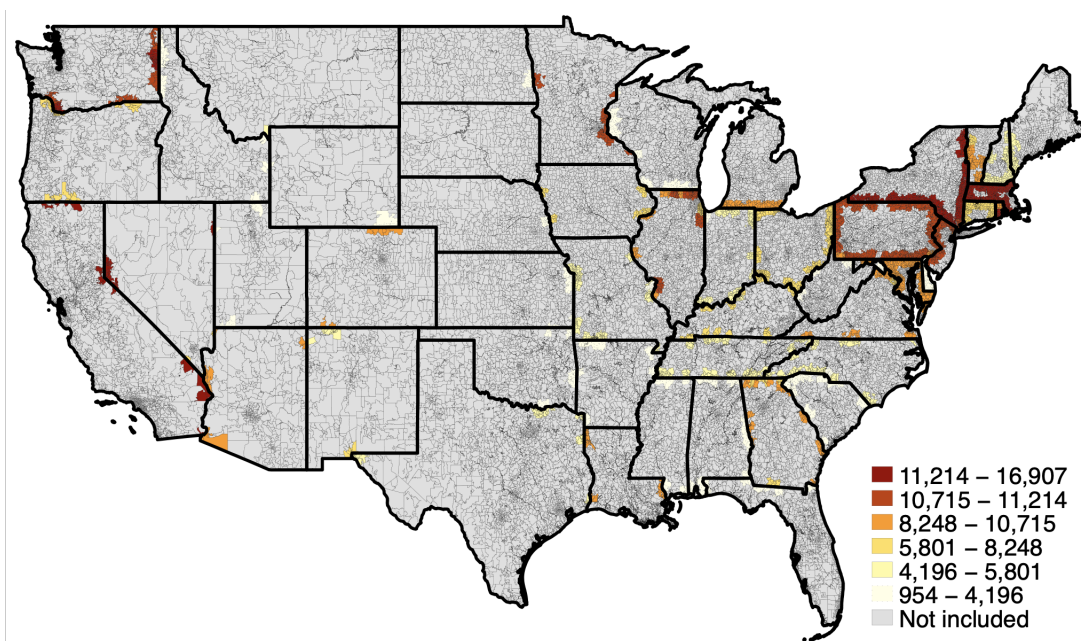
Notes: Figure shows distance between closest zipcode centroid on opposite side of the state border for the indicated sample.

Figure E.2: Zipcodes in Main Estimation Sample

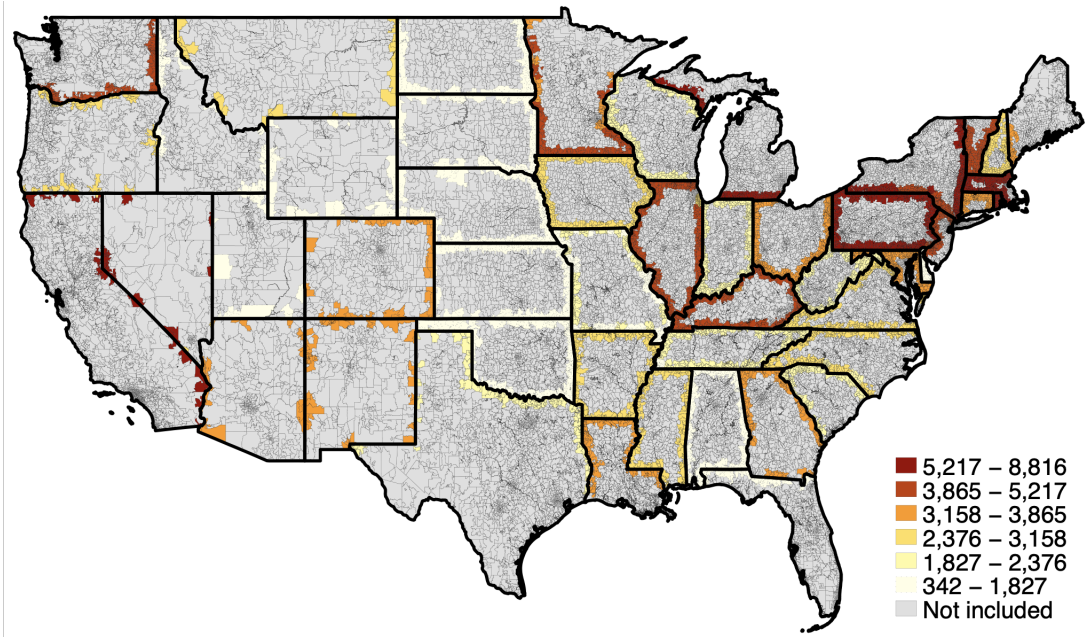
(a) Massachusetts Borders, 15 Mile Spatial Bandwidth



(b) 2019 primary platform workers, 25-mile spatial bandwidth



(c) 2019 primary self-employed, 25-mile spatial bandwidth



Note: Sample in (a) used for MA border design, and samples in (b)-(c) used in PUA border design. Sample in panel (b) is restricted to counties with at least 10 primary platform workers in 2019. Sample in panel (c) is restricted to counties with at least 10 self-employed workers in 2019. Zipcodes shown are all zipcodes potentially in the estimation that satisfy the criteria that they are at least 25 miles from another zipcode centroid on the opposite side of the county border (exact zipcodes used in the estimation are not revealed for disclosure purposes). Color gradient in (b)-(c) refers to the county leave-out unconditional average amount of UI benefits received.

Table E.1: Bandwidth Robustness for Distance to the Border (2016 Gig Workforce Sample)

(a) Massachusetts Border Sample

	(1) Has OPE All Zips	(2) Has OPE Zips < 50	(3) Has OPE Zips < 40	(4) Has OPE Zips < 30	(5) Has OPE Zips < 25	(6) Has OPE Zips < 20	(7) Has OPE Zips < 15	(8) Has OPE Zips < 10	(9) Has OPE Zips < 5
Post x MA	0.184*** (0.00709)	0.184*** (0.00709)	0.185*** (0.00711)	0.183*** (0.00709)	0.182*** (0.00745)	0.179*** (0.00848)	0.182*** (0.00980)	0.182*** (0.0133)	0.144*** (0.0211)
Distinct i	28084	28084	28084	26537	19484	13669	10363	7791	2556
Distinct c	22	22	22	22	22	22	22	20	16
Dep. Mean	0.4224	0.4224	0.4227	0.4210	0.4082	0.3939	0.3885	0.3959	0.3910
R^2	0.555	0.555	0.554	0.551	0.561	0.573	0.574	0.548	0.538

(b) Massachusetts + Vermont Borders Sample

	(1) Has OPE All Zips	(2) Has OPE Zips < 50	(3) Has OPE Zips < 40	(4) Has OPE Zips < 30	(5) Has OPE Zips < 25	(6) Has OPE Zips < 20	(7) Has OPE Zips < 15	(8) Has OPE Zips < 10	(9) Has OPE Zips < 5
Post x MA	0.185*** (0.00705)	0.185*** (0.00705)	0.186*** (0.00707)	0.184*** (0.00705)	0.182*** (0.00742)	0.180*** (0.00844)	0.183*** (0.00975)	0.186*** (0.0132)	0.151*** (0.0210)
Distinct i	28477	28477	28477	26935	19879	14060	10657	7952	2578
Distinct c	36	36	36	36	36	36	36	33	21
Dep. Mean	0.4220	0.4221	0.4225	0.4208	0.4083	0.3946	0.3891	0.3960	0.3906
R^2	0.556	0.556	0.555	0.551	0.561	0.574	0.574	0.548	0.538

Note: Table reports results from running a county border regression around the introduction of the M-1099-K in 2017, specification 1. We show robustness to what mile distance we restrict on within border-counties, each column restricts to individuals living in zipcodes within X miles (denoted by column header) of the border. All regressions include individual fixed effects, and border-pair x year fixed effects. Results are clustered at the individual level. The sample is a balanced panel of all individuals who were OPE gig workers in 2016 in one of the border counties, and we hold constant their 2016 border county for all years. Panel A shows robustness among the MA border counties. Panel B additionally includes Vermont border counties.

Table E.2: Bandwidth Robustness for Distance to the Border (2016 Tax Workforce Sample)

(a) Massachusetts Border Sample

	(1) Has OPE All Zips	(2) Has OPE Zips < 50	(3) Has OPE Zips < 40	(4) Has OPE Zips < 30	(5) Has OPE Zips < 25	(6) Has OPE Zips < 20	(7) Has OPE Zips < 15	(8) Has OPE Zips < 10	(9) Has OPE Zips < 5
Post x MA	0.00441*** (0.0000709)	0.00443*** (0.0000710)	0.00457*** (0.0000723)	0.00442*** (0.0000720)	0.00399*** (0.0000736)	0.00385*** (0.0000803)	0.00398*** (0.0000914)	0.00530*** (0.000116)	0.00371*** (0.000189)
Distinct i	4934741	4934741	4934741	4682411	3985107	3095682	2380981	1525350	531282
Distinct c	22	22	22	22	22	22	22	22	18
Dep. Mean	0.0056	0.0057	0.0058	0.0058	0.0052	0.0048	0.0048	0.0052	0.0049
R^2	0.387	0.386	0.384	0.377	0.360	0.343	0.326	0.310	0.296

(b) Massachusetts + Vermont Borders Sample

	(1) Has OPE All Zips	(2) Has OPE Zips < 50	(3) Has OPE Zips < 40	(4) Has OPE Zips < 30	(5) Has OPE Zips < 25	(6) Has OPE Zips < 20	(7) Has OPE Zips < 15	(8) Has OPE Zips < 10	(9) Has OPE Zips < 5
Post x MA	0.00401*** (0.0000639)	0.00403*** (0.0000640)	0.00416*** (0.0000651)	0.00402*** (0.0000650)	0.00362*** (0.0000663)	0.00346*** (0.0000717)	0.00360*** (0.0000824)	0.00468*** (0.000103)	0.00329*** (0.000168)
Distinct i	5366977	5366977	5366177	5119106	4409324	3519353	2683737	1730798	601307
Distinct c	36	36	36	36	36	36	36	36	32
Dep. Mean	0.0052	0.0052	0.0053	0.0053	0.0047	0.0044	0.0044	0.0047	0.0044
R^2	0.387	0.387	0.385	0.378	0.361	0.343	0.326	0.309	0.295

Note: Table reports results from running a county border regression around the introduction of the M-1099-K in 2017, specification 1. We show robustness to what mile distance we restrict on within border-counties, each column restricts to individuals living in zipcodes within X miles (denoted by column header) of the border. All regressions include individual fixed effects, and border-pair x year fixed effects. Results are clustered at the individual level. The sample is a balanced panel of all individuals who were in the tax workforce in 2016 in one of the border counties, and we hold constant their 2016 border county for all years. Panel A shows robustness among the MA border counties. Panel B additionally includes Vermont border counties.

Table E.3: Heterogeneity in First Stage Results:
Border Design Regression Results Around Introduction of M-1099-K
2016 Gig Workforce

(a) Has OPE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	All	Female	Male	Older	Younger	Higher AGI	Lower AGI	Filed C 2014-16	No C in 2014-16	High C Expenses 2016	Low C Expenses 2016	Filer 2016	Non-filer 2016	Has Any NEC in 2017-18	Has no NEC in 2017-18
Post x MA	0.182*** (0.00980)	0.192*** (0.0221)	0.180*** (0.0110)	0.214*** (0.0134)	0.149*** (0.0151)	0.208*** (0.0135)	0.155*** (0.0142)	0.200*** (0.0119)	0.134*** (0.0169)	0.241*** (0.0188)	0.158*** (0.0112)	0.185*** (0.0104)	0.165*** (0.0287)	0.144*** (0.0168)	0.160*** (0.00970)
Distinct i	10363	1936	8717	6291	5335	5000	5363	7549	2814	3332	7031	9191	1172	4061	6302
Distinct c	22	20	22	22	22	22	21	21	22	20	22	22	19	20	22
Dep. Means															
MA Pre	0.4178	0.4151	0.4191	0.4311	0.4125	0.4281	0.4086	0.4332	0.3799	0.4639	0.3974	0.4193	0.4071	0.4317	0.4086
MA Post	0.4353	0.3844	0.4465	0.4529	0.4172	0.4367	0.4340	0.4786	0.3280	0.6013	0.3617	0.4414	0.3904	0.6964	0.2616
Oth Pre	0.4234	0.4224	0.4240	0.4401	0.4085	0.4345	0.4143	0.4410	0.3752	0.4729	0.3991	0.4257	0.4038	0.4407	0.4139
Oth Post	0.2498	0.1859	0.2662	0.2596	0.2378	0.2329	0.2636	0.2779	0.1729	0.3785	0.1867	0.2556	0.2021	0.5489	0.0863
R ²	0.574	0.635	0.563	0.567	0.613	0.568	0.580	0.549	0.648	0.513	0.608	0.572	0.589	0.547	0.652

(b) Has OPE - 1099K

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	All	Female	Male	Older	Younger	Higher AGI	Lower AGI	Filed C 2014-16	No C in 2014-16	High C Expenses 2016	Low C Expenses 2016	Filer 2016	Non-filer 2016	Has Any NEC in 2017-18	Has no NEC in 2017-18
Post x MA	0.206*** (0.00955)	0.217*** (0.0214)	0.205*** (0.0107)	0.243*** (0.0131)	0.168*** (0.0147)	0.233*** (0.0132)	0.179*** (0.0138)	0.228*** (0.0116)	0.150*** (0.0164)	0.277*** (0.0185)	0.177*** (0.0109)	0.209*** (0.0102)	0.190*** (0.0281)	0.220*** (0.0172)	0.161*** (0.00969)
Distinct i	10363	1936	8717	6291	5335	5000	5363	7549	2814	3332	7031	9191	1172	4061	6302
Distinct c	22	20	22	22	22	22	21	21	22	20	22	22	19	20	22
Dep. Means															
MA Pre	0.4140	0.4104	0.4155	0.4287	0.4073	0.4256	0.4036	0.4288	0.3775	0.4580	0.3946	0.4157	0.4022	0.4263	0.4059
MA Post	0.4210	0.3686	0.4326	0.4414	0.3994	0.4278	0.4150	0.4639	0.3150	0.5838	0.3489	0.4272	0.3759	0.6608	0.2616
Oth Pre	0.4218	0.4204	0.4226	0.4387	0.4067	0.4326	0.4131	0.4394	0.3739	0.4712	0.3976	0.4242	0.4020	0.4390	0.4124
Oth Post	0.2037	0.1434	0.2191	0.2104	0.1956	0.1900	0.2148	0.2267	0.1405	0.3137	0.1497	0.2085	0.1639	0.4184	0.0863
R ²	0.589	0.662	0.575	0.580	0.628	0.582	0.597	0.564	0.664	0.525	0.625	0.587	0.606	0.553	0.654

(c) Has OPE - 1099MISC

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	All	Female	Male	Older	Younger	Higher AGI	Lower AGI	Filed C 2014-16	No C in 2014-16	High C Expenses 2016	Low C Expenses 2016	Filer 2016	Non-filer 2016	Has Any NEC in 2017-18	Has no NEC in 2017-18
Post x MA	0.0305*** (0.00736)	0.00632 (0.0155)	0.0327*** (0.00834)	0.0411*** (0.00988)	0.0188 (0.0118)	0.0536*** (0.00971)	0.00654 (0.0111)	0.0413*** (0.00902)	0.00360 (0.0121)	0.0488** (0.0152)	0.0228** (0.00804)	0.0342*** (0.00788)	0.00714 (0.0204)	0.0431** (0.0150)	-0.0187*** (0.00317)
Distinct i	10363	1936	8717	6291	5335	5000	5363	7549	2814	3332	7031	9191	1172	4061	6302
Distinct c	22	20	22	22	22	22	21	21	22	20	22	22	19	20	22
Dep. Means															
MA Pre	0.0713	0.0568	0.0744	0.0663	0.0780	0.0635	0.0784	0.0840	0.0400	0.1360	0.0427	0.0728	0.0606	0.1162	0.0415
MA Post	0.2068	0.1426	0.2201	0.2049	0.2110	0.2012	0.2119	0.2407	0.1231	0.3362	0.1495	0.2138	0.1558	0.5178	0.0000
Oth Pre	0.0330	0.0320	0.0333	0.0327	0.0335	0.0300	0.0354	0.0378	0.0199	0.0562	0.0217	0.0330	0.0336	0.0561	0.0204
Oth Post	0.1489	0.1055	0.1600	0.1533	0.1432	0.1296	0.1646	0.1682	0.0961	0.2338	0.1072	0.1522	0.1213	0.4212	0.0000
R ²	0.311	0.303	0.314	0.344	0.325	0.309	0.315	0.321	0.260	0.349	0.266	0.315	0.281	0.390	0.163

(d) OPE \$ Amount

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	All	Female	Male	Older	Younger	Higher AGI	Lower AGI	Filed C 2014-16	No C in 2014-16	High C Expenses 2016	Low C Expenses 2016	Filer 2016	Non-filer 2016	Has Any NEC in 2017-18	Has no NEC in 2017-18
Post x MA	2264.2*** (250.6)	1353.7** (427.4)	2419.6*** (291.7)	2747.7*** (349.9)	1567.0*** (376.2)	2882.0*** (319.5)	1650.4*** (387.7)	2716.2*** (315.5)	1142.7** (372.5)	3965.0*** (574.0)	1531.3*** (249.9)	2405.3*** (269.2)	1329.2 ^a (691.9)	3202.9*** (589.3)	703.7*** (114.1)
Distinct i	10363	1936	8717	6291	5335	5000	5363	7549	2814	3332	7031	9191	1172	4061	6302
Distinct c	22	20	22	22	22	22	21	21	22	20	22	22	19	20	22
Dep. Means															
MA Pre	2,250	1,579	2,391	2,641	1,892	2,119	2,369	2,575	1,448	4,063	1,447	2,246	2,284	3,050	1,718
MA Post	6,590	3,902	7,143	7,153	5,897	6,249	6,899	7,670	3,920	11,387	4,465	6,811	4,971	14,064	1,619
Oth Pre	2,190	1,630	2,334	2,653	1,710	2,158	2,217	2,504	1,331	3,850	1,376	2,201	2,089	2,894	1,805
Oth Post	4,158	2,251	4,643	4,523	3,675	3,388	4,784	4,812	2,369	7,167	2,681	4,256	3,342	10,395	749
R ²	0.351	0.377	0.349	0.380	0.369	0.351	0.354	0.355	0.312	0.369	0.303	0.356	0.315	0.394	0.335

(e) OPE 1099-K \$ Amount

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	All	Female	Male	Older	Younger	Higher AGI	Lower AGI	Filed C 2014-16	No C in 2014-16	High C Expenses 2016	Low C Expenses 2016	Filer 2016	Non-filer 2016	Has Any NEC in 2017-18	Has no NEC in 2017-18
Post x MA	2107.1*** (228.5)	1365.7*** (391.5)	2235.8*** (266.1)	2610.2*** (323.1)	1412.4*** (337.4)	2696.1*** (291.6)	1519.8*** (353.8)	2510.5*** (287.5)	1105.0** (342.0)	3589.8*** (523.5)	1467.9*** (228.5)	2229.9*** (245.0)	1292.7* (639.8)	2941.6*** (538.4)	726.7*** (112.6)
Distinct i	10363	1936	8717	6291	5335	5000	5363	7549	2814	3332	7031	9191	1172	4061	6302
Distinct c	22	20	22	22	22	22	21	21	22	20	22	22	19	20	22
Dep. Means															
MA Pre	2,110	1,498	2,239	2,513	1,736	2,030	2,183	2,402	1,389	3,744	1,387	2,101	2,177	2,786	1,661
MA Post	5,953	3,564	6,445	6,541	5,223	5,730	6,156	6,918	3,569	10,232	4,059	6,147	4,534	12,473	1,618
Oth Pre	2,123	1,549	2,270	2,584	1,645	2,087	2,153	2,427	1,292	3,711	1,344	2,137	1,999	2,757	1,777
Oth Post	3,677	1,897	4,130	4,023	3,218	3,005	4,223	4,255	2,096	6,415	2,334	3,765	2,950	9,035	749
R ²	0.343	0.371	0.340	0.371	0.359	0.348	0.343	0.345	0.312	0.355	0.301	0.347	0.313	0.381	0.335

(f) Has Any 1009K

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	All	Female	Male	Older	Younger	Higher AGI	Lower AGI	Filed C 2014-16	No C in 2014-16	High C Expenses 2016	Low C Expenses 2016	Filer 2016	Non-filer 2016	Has Any NEC in 2017-18	Has no NEC in 2017-18
Post x MA	0.226*** (0.00976)	0.242*** (0.0223)	0.224*** (0.0109)	0.264*** (0.0133)	0.187*** (0.0151)	0.258*** (0.0136)	0.195*** (0.0141)	0.247*** (0.0118)	0.174*** (0.0172)	0.297*** (0.0185)	0.197*** (0.0112)	0.228*** (0.0104)	0.220*** (0.0291)	0.236*** (0.0173)	0.184*** (0.0102)
Distinct i	10363	1936	8717	6291	5335	5000	5363	7549	2814	3332	7031	9191	1172	4061	6302
Distinct c	22	20	22	22	22	22	21	21	22	20	22	22	19	20	22
Dep. Means															
MA Pre	0.4371	0.4332	0.4386	0.4505	0.4320	0.4503	0.4251	0.4543	0.3945	0.4859	0.4155	0.4394	0.4202	0.4507	0.4280
MA Post	0.4499	0.3975	0.4614	0.4693	0.4292	0.4563	0.4441	0.4934	0.3423	0.6177	0.3756	0.4557	0.4076	0.6880	0.2916
Oth Pre	0.4432	0.4403	0.4444	0.4607	0.4275	0.4550	0.4336	0.4624	0.3906	0.4959	0.4173	0.4457	0.4223	0.4583	0.4350
Oth Post	0.2126	0.1472	0.2293	0.2196	0.2038	0.1952	0.2266	0.2364	0.1474	0.3279	0.1560	0.2170	0.1761	0.4251	0.0964
R ²	0.565	0.631	0.553	0.560	0.601	0.558	0.572	0.542	0.630	0.507	0.596	0.563	0.576	0.533	0.623

(g) All 1099-K \$ Amount

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	All	Female	Male	Older	Younger	Higher AGI	Lower AGI	Filed C 2014-16	No C in 2014-16	High C Expenses 2016	Low C Expenses 2016	Filer 2016	Non-filer 2016	Has Any NEC in 2017-18	Has no NEC in 2017-18
Post x MA	2491.5*** (247.1)	1600.9*** (402.4)	2645.9*** (288.8)	3099.2*** (350.6)	1657.9*** (368.1)	3020.6*** (320.6)	1975.6*** (378.3)	2914.9*** (310.3)	1429.3*** (374.7)	4192.0*** (575.5)	1739.7*** (242.1)	2660.6*** (266.1)	1313.0* (667.8)	3243.3*** (558.2)	1148.0*** (164.5)
Distinct i	10363	1936	8717	6291	5335	5000	5363	7549	2814	3332	7031	9191	1172	4061	6302
Distinct c	22	20	22	22	22	22	21	21	22	20	22	22	19	20	22
Dep. Means															
MA Pre	2,357	1,666	2,501	2,877	1,866	2,225	2,475	2,737	1,417	4,351	1,473	2,365	2,295	3,114	1,853
MA Post	6,466	3,925	6,990	7,126	5,634	6,229	6,681	7,527	3,845	11,221	4,361	6,692	4,810	13,110	2,048
Oth Pre	2,397	1,623	2,594	2,927	1,847	2,264	2,504	2,737	1,464	4,300	1,462	2,417	2,216	3,003	2,065
Oth Post	3,986	1,964	4,500	4,322	3,540	3,244	4,589	4,603	2,298	7,044	2,486	4,055	3,417	9,413	1,020
R ²	0.374	0.396	0.371	0.406	0.372	0.367	0.380	0.381	0.312	0.394	0.309	0.379	0.324	0.400	0.398

Note: Table reports results from running a county border regression around the introduction of the M-1099-K in 2017, specification 1. The sample is restricted to the border-county pairs between Massachusetts, and the following states: Connecticut, New York, New Hampshire, and Rhode Island. Within border-counties we restrict to individuals living zipcodes within 15 miles of the border. All regressions include individual fixed effects, and border-pair x year fixed effects. Results are clustered at the individual level. The sample is a balanced panel of all individuals who were OPE gig workers in 2016 in one of the border counties, and we hold constant their 2016 border county for all years. Each panel represents a different outcome variable from Panel A of Table 3 which are related to the receipt of 1099s. We present in column (1) the main results from Table 3 and heterogeneity by subgroups in each of the columns (2)-(15).

Table E.4: Heterogeneity in Reduced Form Results:
Border Design Regression Results Around Introduction of M-1099-K
2016 Gig Workforce

(a) Files Schedule C

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	All	Female	Male	Older	Younger	Higher AGI	Lower AGI	Filed C 2014-16	No C in 2014-16	High C Expenses 2016	Low C Expenses 2016	Filer 2016	Non-filer 2016	Has Any NEC in 2017-18	Has no NEC in 2017-18
Post x MA	0.0146 (0.00954)	0.0310 (0.0230)	0.0115 (0.0105)	0.0178 (0.0129)	0.0116 (0.0153)	0.0273* (0.0138)	0.000620 (0.0132)	0.0169 (0.0120)	-0.00322 (0.0130)	0.00943 (0.0178)	0.0179 (0.0112)	0.0133 (0.0105)	0.0233 (0.0200)	0.00416 (0.0153)	-0.0107 (0.0109)
Distinct i	10363	1936	8717	6291	5335	5000	5363	7549	2814	3332	7031	9191	1172	4061	6302
Distinct c	22	20	22	22	22	22	21	21	22	20	22	22	19	20	22
Dep. Means															
MA Pre	0.3652	0.3397	0.3711	0.3977	0.3380	0.4069	0.3273	0.5129	0.0000	0.6029	0.2598	0.4063	0.0637	0.4494	0.3091
MA Post	0.4235	0.3596	0.4373	0.4487	0.3935	0.4662	0.3848	0.5352	0.1473	0.6955	0.3030	0.4632	0.1324	0.6961	0.2422
Oth Pre	0.3859	0.3742	0.3894	0.4235	0.3482	0.4235	0.3554	0.5270	0.0000	0.6103	0.2759	0.4249	0.0613	0.4665	0.3419
Oth Post	0.4226	0.3689	0.4367	0.4585	0.3748	0.4584	0.3934	0.5226	0.1490	0.6823	0.2951	0.4591	0.1185	0.7006	0.2706
R ²	0.455	0.446	0.462	0.494	0.441	0.459	0.455	0.417	0.267	0.441	0.366	0.462	0.239	0.469	0.432

(b) # of Schedule Cs Filed

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	All	Female	Male	Older	Younger	Higher AGI	Lower AGI	Filed C 2014-16	No C in 2014-16	High C Expenses 2016	Low C Expenses 2016	Filer 2016	Non-filer 2016	Has Any NEC in 2017-18	Has no NEC in 2017-18
Post x MA	0.0184 (0.0124)	0.0161 (0.0299)	0.0191 (0.0137)	0.0261 (0.0167)	0.00898 (0.0202)	0.0408* (0.0178)	-0.00506 (0.0173)	0.0202 (0.0159)	0.00275 (0.0159)	0.0188 (0.0253)	0.0186 (0.0138)	0.0175 (0.0137)	0.0264 (0.0245)	0.0105 (0.0228)	-0.0176 (0.0128)
Distinct i	10363	1936	8717	6291	5335	5000	5363	7549	2814	3332	7031	9191	1172	4061	6302
Distinct c	22	20	22	22	22	22	21	21	22	20	22	22	19	20	22
Dep. Means															
MA Pre	0.4191	0.3930	0.4253	0.4666	0.3777	0.4586	0.3834	0.5887	0.0000	0.7319	0.2806	0.4666	0.0713	0.5356	0.3416
MA Post	0.5077	0.4242	0.5257	0.5382	0.4708	0.5540	0.4658	0.6438	0.1714	0.8607	0.3514	0.5559	0.1547	0.8747	0.2636
Oth Pre	0.4459	0.4338	0.4496	0.4934	0.3980	0.4803	0.4180	0.6089	0.0000	0.7456	0.2989	0.4914	0.0668	0.5677	0.3794
Oth Post	0.5051	0.4520	0.5192	0.5446	0.4533	0.5332	0.4823	0.6277	0.1695	0.8330	0.3442	0.5491	0.1384	0.8751	0.3028
R ²	0.484	0.471	0.491	0.533	0.452	0.480	0.490	0.464	0.258	0.513	0.366	0.492	0.242	0.492	0.454

(c) Schedule C Receipts

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	All	Female	Male	Older	Younger	Higher AGI	Lower AGI	Filed C 2014-16	No C in 2014-16	High C Expenses 2016	Low C Expenses 2016	Filer 2016	Non-filer 2016	Has Any NEC in 2017-18	Has no NEC in 2017-18
Post x MA	692.8 ^a (381.0)	-547.1 (615.4)	895.7* (445.5)	928.2 ^a (530.2)	40.51 (534.8)	1735.5*** (520.1)	-376.1 (562.8)	975.9 ^a (507.5)	79.79 (351.0)	1086.7 (912.8)	554.0 (359.6)	690.0 (422.8)	995.8 (643.2)	537.7 (832.9)	-226.3 (327.2)
Distinct i	10363	1936	8717	6291	5335	5000	5363	7549	2814	3332	7031	9191	1172	4061	6302
Distinct c	22	20	22	22	22	22	21	21	22	20	22	22	19	20	22
Dep. Means															
MA Pre	4,942	3,048	5,336	6,611	3,293	4,752	5,114	6,941	0.0000	12,560	1,567	5,468	1,082	7,886	2,984
MA Post	9,571	5,239	10,460	10,818	7,964	9,727	9,431	12,469	2,408	20,109	4,904	10,454	3,099	19,011	3,293
Oth Pre	4,825	3,372	5,197	6,254	3,317	4,706	4,922	6,588	0.0000	11,296	1,650	5,285	993	7,174	3,541
Oth Post	8,804	6,113	9,492	9,942	7,267	8,364	9,162	11,207	2,230	17,849	4,366	9,574	2,388	17,553	4,021
R ²	0.596	0.635	0.591	0.658	0.495	0.621	0.573	0.593	0.222	0.652	0.292	0.603	0.292	0.573	0.634

(d) Schedule C Expenses

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	All	Female	Male	Older	Younger	Higher AGI	Lower AGI	Filed C 2014-16	No C in 2014-16	High C Expenses 2016	Low C Expenses 2016	Filer 2016	Non-filer 2016	Has Any NEC in 2017-18	Has no NEC in 2017-18
Post x MA	214.4 (308.8)	-287.1 (542.9)	269.3 (359.0)	224.4 (436.3)	79.29 (424.0)	945.6* (408.9)	-518.2 (469.7)	310.5 (412.1)	117.9 (271.6)	150.3 (755.2)	295.8 (281.8)	213.7 (343.5)	458.9 (472.4)	-188.6 (659.9)	-346.5 (279.9)
Distinct i	10363	1936	8717	6291	5335	5000	5363	7549	2814	3332	7031	9191	1172	4061	6302
Distinct c	22	20	22	22	22	22	21	21	22	20	22	22	19	20	22
Dep. Means															
MA Pre	3,691	2,223	3,996	5,006	2,388	3,542	3,827	5,184	0.0000	10,066	868	4,086	795	5,853	2,253
MA Post	7,477	4,059	8,178	8,534	6,109	7,838	7,150	9,743	1,874	16,204	3,612	8,203	2,153	14,526	2,789
Oth Pre	3,597	2,305	3,927	4,763	2,367	3,827	3,411	4,912	0.0000	9,086	905	3,930	828	5,105	2,773
Oth Post	7,154	4,510	7,828	8,343	5,540	7,379	6,971	9,144	1,708	15,139	3,236	7,776	1,973	13,841	3,499
R ²	0.582	0.635	0.575	0.645	0.461	0.605	0.562	0.580	0.216	0.637	0.247	0.590	0.267	0.563	0.615

(e) Schedule C Profits and Losses

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	All	Female	Male	Older	Younger	Higher AGI	Lower AGI	Filed C 2014-16	No C in 2014-16	High C Expenses 2016	Low C Expenses 2016	Filer 2016	Non-filer 2016	Has Any NEC in 2017-18	Has no NEC in 2017-18
Post x MA	420.0** (132.7)	-115.7 (253.1)	527.1*** (152.8)	598.8** (183.5)	0.625 (194.5)	663.6*** (190.6)	159.9 (187.1)	583.7*** (176.3)	-25.15 (129.1)	844.2** (314.7)	226.1 ^a (127.7)	425.5** (146.6)	416.8 (255.8)	501.4 ^a (302.1)	143.8 (113.9)
Distinct i	10363	1936	8717	6291	5335	5000	5363	7549	2814	3332	7031	9191	1172	4061	6302
Distinct c	22	20	22	22	22	22	21	21	22	20	22	22	19	20	22
Dep. Means															
MA Pre	1,217	824	1,299	1,515	929	1,118	1,307	1,709	0.0000	2,379	702	1,340	313	1,970	716
MA Post	2,095	1,234	2,273	2,237	1,906	1,867	2,302	2,725	539	3,942	1,278	2,260	886	4,487	505
Oth Pre	1,190	1,072	1,222	1,428	940	790	1,515	1,625	0.0000	2,092	748	1,310	189	1,979	759
Oth Post	1,638	1,572	1,657	1,590	1,710	978	2,175	2,050	510	2,706	1,113	1,780	456	3,725	497
R ²	0.499	0.490	0.500	0.545	0.477	0.510	0.486	0.501	0.188	0.546	0.363	0.504	0.300	0.487	0.502

(f) Files Schedule SE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	All	Female	Male	Older	Younger	Higher AGI	Lower AGI	Filed C 2014-16	No C in 2014-16	High C Expenses 2016	Low C Expenses 2016	Filer 2016	Non-filer 2016	Has Any NEC in 2017-18	Has no NEC in 2017-18
Post x MA	0.0279** (0.00865)	0.0274 (0.0210)	0.0281** (0.00960)	0.0420*** (0.0117)	0.00868 (0.0138)	0.0457*** (0.0123)	0.00982 (0.0122)	0.0335** (0.0111)	0.00312 (0.0105)	0.0407* (0.0174)	0.0229* (0.00974)	0.0293** (0.00953)	0.0150 (0.0169)	0.0198 (0.0161)	0.00632 (0.00885)
Distinct i	10363	1936	8717	6291	5335	5000	5363	7549	2814	3332	7031	9191	1172	4061	6302
Distinct c	22	20	22	22	22	22	21	21	22	20	22	22	19	20	22
Dep. Means															
MA Pre	0.2419	0.2217	0.2464	0.2634	0.2239	0.2516	0.2330	0.3372	0.0062	0.3776	0.1817	0.2685	0.0464	0.3117	0.1954
MA Post	0.2749	0.2297	0.2846	0.2893	0.2588	0.2740	0.2757	0.3455	0.1002	0.4460	0.1991	0.2988	0.0997	0.5120	0.1171
Oth Pre	0.2517	0.2470	0.2533	0.2801	0.2227	0.2492	0.2538	0.3423	0.0038	0.3763	0.1906	0.2780	0.0325	0.3248	0.2118
Oth Post	0.2569	0.2359	0.2626	0.2705	0.2390	0.2301	0.2787	0.3169	0.0927	0.4030	0.1853	0.2787	0.0759	0.4926	0.1281
R ²	0.394	0.398	0.397	0.435	0.383	0.369	0.419	0.371	0.236	0.420	0.325	0.396	0.238	0.403	0.359

(g) Schedule SE Earnings

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	All	Female	Male	Older	Younger	Higher AGI	Lower AGI	Filed C 2014-16	No C in 2014-16	High C Expenses 2016	Low C Expenses 2016	Filer 2016	Non-filer 2016	Has Any NEC in 2017-18	Has no NEC in 2017-18
Post x MA	328.3*	74.23	377.5*	525.6**	-74.03	575.9**	65.94	445.9**	14.76	696.8*	164.1	327.8*	382.3	421.9	10.56
	(128.9)	(246.6)	(148.1)	(175.1)	(189.2)	(185.8)	(179.9)	(171.4)	(122.4)	(301.3)	(126.2)	(142.2)	(254.9)	(287.8)	(112.5)
Distinct i	10363	1936	8717	6291	5335	5000	5363	7549	2814	3332	7031	9191	1172	4061	6302
Distinct c	22	20	22	22	22	22	21	21	22	20	22	22	19	20	22
Dep. Means															
MA Pre	1,638	1,256	1,719	2,037	1,254	1,578	1,693	2,286	35	3,468	827	1,802	436	2,514	1,055
MA Post	2,694	1,804	2,878	2,932	2,378	2,647	2,736	3,492	721	5,218	1,576	2,925	1,001	5,399	895
Oth Pre	1,603	1,407	1,654	1,918	1,266	1,314	1,837	2,184	12	3,100	868	1,760	292	2,470	1,129
Oth Post	2,328	2,069	2,397	2,399	2,243	1,913	2,666	2,935	667	4,121	1,448	2,535	607	4,692	1,036
R ²	0.555	0.533	0.558	0.605	0.528	0.602	0.507	0.553	0.229	0.595	0.423	0.560	0.324	0.522	0.599

(h) W2 Wages

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	All	Female	Male	Older	Younger	Higher AGI	Lower AGI	Filed C 2014-16	No C in 2014-16	High C Expenses 2016	Low C Expenses 2016	Filer 2016	Non-filer 2016	Has Any NEC in 2017-18	Has no NEC in 2017-18
Post x MA	-250.9	-932.9	-39.96	-305.9	-211.9	-1099.7 ^a	543.5	-122.7	-695.3	-689.7	-186.3	-181.7	-467.2	722.5	-147.2
	(411.6)	(857.9)	(466.6)	(556.5)	(616.9)	(651.4)	(506.3)	(501.8)	(704.0)	(765.6)	(485.9)	(449.8)	(924.0)	(648.3)	(516.9)
Distinct i	10363	1936	8717	6291	5335	5000	5363	7549	2814	3332	7031	9191	1172	4061	6302
Distinct c	22	20	22	22	22	22	21	21	22	20	22	22	19	20	22
Dep. Means															
MA Pre	25,561	21,695	26,405	26,944	24,378	39,421	13,005	26,959	22,104	25,259	25,695	27,381	12,220	23,208	27,126
MA Post	28,099	23,952	28,998	27,848	28,559	41,989	15,515	29,477	24,691	25,741	29,143	30,213	12,597	22,207	32,018
Oth Pre	23,903	20,785	24,721	24,519	23,327	37,441	12,894	24,851	21,308	23,697	24,004	25,427	11,191	20,053	26,007
Oth Post	26,838	23,879	27,620	26,250	27,741	41,075	15,262	27,658	24,593	25,475	27,507	28,619	11,996	18,841	31,209
R ²	0.753	0.732	0.756	0.797	0.713	0.725	0.532	0.757	0.735	0.737	0.763	0.749	0.659	0.723	0.768

(i) Files 1040

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	All	Female	Male	Older	Younger	Higher AGI	Lower AGI	Filed C 2014-16	No C in 2014-16	High C Expenses 2016	Low C Expenses 2016	Filer 2016	Non-filer 2016	Has Any NEC in 2017-18	Has no NEC in 2017-18
Post x MA	0.00180	0.00304	0.00450	0.00279	0.000836	0.0000178	0.00209	0.00354	-0.00297	0.00340	0.000553	0.00450	-0.0200	0.0124	-0.00738
	(0.00697)	(0.0134)	(0.00754)	(0.00981)	(0.00868)	(0.00751)	(0.0118)	(0.00757)	(0.0157)	(0.0112)	(0.00880)	(0.00686)	(0.0294)	(0.0111)	(0.00893)
Distinct i	10363	1936	8717	6291	5335	5000	5363	7549	2814	3332	7031	9191	1172	4061	6302
Distinct c	22	20	22	22	22	22	21	21	22	20	22	22	19	20	22
Dep. Means															
MA Pre	0.8530	0.9097	0.8436	0.7992	0.9191	0.9603	0.7558	0.9233	0.6792	0.9341	0.8171	0.9285	0.2994	0.8545	0.8520
MA Post	0.8359	0.8878	0.8276	0.7929	0.9012	0.9372	0.7441	0.9074	0.6590	0.9243	0.7967	0.9085	0.3032	0.8624	0.8182
Oth Pre	0.8631	0.9260	0.8485	0.8042	0.9292	0.9609	0.7836	0.9254	0.6926	0.9372	0.8267	0.9317	0.2920	0.8638	0.8627
Oth Post	0.8472	0.9187	0.8305	0.8049	0.9112	0.9429	0.7694	0.9092	0.6775	0.9285	0.8073	0.9105	0.3200	0.8607	0.8398
R ²	0.484	0.515	0.527	0.598	0.435	0.257	0.489	0.292	0.569	0.264	0.515	0.282	0.393	0.468	0.493

Note: Table reports results from running a county border regression around the introduction of the M-1099-K in 2017, specification 1. The sample is restricted to the border-county pairs between Massachusetts, and the following states: Connecticut, New York, New Hampshire, and Rhode Island. Within border-counties we restrict to individuals living zipcodes within 15 miles of the border. All regressions include individual fixed effects, and border-pair x year fixed effects. Results are clustered at the individual level. The sample is a balanced panel of all individuals who were OPE gig workers in 2016 in one of the border counties, and we hold constant their 2016 border county for all years. Each panel represents a different outcome variable from Panel B of Table 3 which are related to the receipt of 1099s. We present in column (1) the main results from Table 3 and heterogeneity by subgroups in each of the columns (2)-(15).

Table E.5: Heterogeneity in Instrumental Variable Pass-Through Estimates:
Border Design Regression Results Around Introduction of M-1099-K
2016 Gig Workforce

(a) Files Schedule C

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	All	Female	Male	Older	Younger	Higher AGI	Lower AGI	Filed C 2014-16	No C in 2014-16	High C Expenses 2016	Low C Expenses 2016	Filer 2016	Non-filer 2016	Has Any NEC in 2017-18	Has no NEC in 2017-18
Has Any K = (Post x MA)	0.0644 (0.0409)	0.128 (0.0908)	0.0513 (0.0460)	0.0673 (0.0472)	0.0621 (0.0794)	0.106* (0.0508)	0.00319 (0.0677)	0.0686 (0.0471)	-0.0185 (0.0752)	0.0317 (0.0589)	0.0909 ^a (0.0549)	0.0585 (0.0447)	0.106 (0.0883)	0.0176 (0.0643)	-0.0584 (0.0609)
Distinct i	10363	1936	8717	6291	5335	5000	5363	7549	2814	3332	7031	9191	1172	4061	6302
Distinct c	22	20	22	22	22	22	21	21	22	20	22	22	19	20	22
Dep. Means															
MA Pre	0.3652	0.3397	0.3711	0.3977	0.3380	0.4069	0.3273	0.5129	0.0000	0.6029	0.2598	0.4063	0.0637	0.4494	0.3091
MA Post	0.4235	0.3596	0.4373	0.4487	0.3935	0.4662	0.3848	0.5352	0.1473	0.6955	0.3030	0.4632	0.1324	0.6961	0.2422
Oth Pre	0.3859	0.3742	0.3894	0.4235	0.3482	0.4235	0.3554	0.5270	0.0000	0.6103	0.2759	0.4249	0.0613	0.4665	0.3419
Oth Post	0.4226	0.3689	0.4367	0.4585	0.3748	0.4584	0.3934	0.5226	0.1490	0.6823	0.2951	0.4591	0.1185	0.7006	0.2706
R ²	0.0415	0.0517	0.0350	0.0439	0.0357	0.0779	-0.000301	0.0528	-0.0178	0.0247	0.0496	0.0404	0.0385	0.00772	-0.0417

(b) # of Schedule Cs Filed

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	All	Female	Male	Older	Younger	Higher AGI	Lower AGI	Filed C 2014-16	No C in 2014-16	High C Expenses 2016	Low C Expenses 2016	Filer 2016	Non-filer 2016	Has Any NEC in 2017-18	Has no NEC in 2017-18
Has Any K = (Post x MA)	0.0813 (0.0532)	0.0667 (0.121)	0.0854 (0.0596)	0.0990 (0.0610)	0.0480 (0.106)	0.159* (0.0650)	-0.0260 (0.0899)	0.0820 (0.0624)	0.0158 (0.0909)	0.0634 (0.0834)	0.0947 (0.0681)	0.0767 (0.0584)	0.120 (0.108)	0.0444 (0.0952)	-0.0957 (0.0719)
Distinct i	10363	1936	8717	6291	5335	5000	5363	7549	2814	3332	7031	9191	1172	4061	6302
Distinct c	22	20	22	22	22	22	21	21	22	20	22	22	19	20	22
Dep. Means															
MA Pre	0.4191	0.3930	0.4253	0.4666	0.3777	0.4586	0.3834	0.5887	0.0000	0.7319	0.2806	0.4666	0.0713	0.5356	0.3416
MA Post	0.5077	0.4242	0.5257	0.5382	0.4708	0.5540	0.4658	0.6438	0.1714	0.8607	0.3514	0.5559	0.1547	0.8747	0.2636
Oth Pre	0.4459	0.4338	0.4496	0.4934	0.3980	0.4803	0.4180	0.6089	0.0000	0.7456	0.2989	0.4914	0.0668	0.5677	0.3794
Oth Post	0.5051	0.4520	0.5192	0.5446	0.4533	0.5332	0.4823	0.6277	0.1695	0.8330	0.3442	0.5491	0.1384	0.8751	0.3028
R ²	0.0398	0.0196	0.0436	0.0484	0.0205	0.0871	-0.0148	0.0469	0.00396	0.0354	0.0425	0.0398	0.0376	0.0151	-0.0576

(c) Schedule C Receipts

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	All	Female	Male	Older	Younger	Higher AGI	Lower AGI	Filed C 2014-16	No C in 2014-16	High C Expenses 2016	Low C Expenses 2016	Filer 2016	Non-filer 2016	Has Any NEC in 2017-18	Has no NEC in 2017-18
All K Amount = (Post x MA)	0.278* (0.141)	-0.342 (0.434)	0.339* (0.153)	0.300 ^a (0.158)	0.0244 (0.319)	0.575*** (0.147)	-0.190 (0.304)	0.335* (0.158)	0.0558 (0.239)	0.259 (0.202)	0.318 ^a (0.187)	0.259 ^a (0.147)	0.758 (0.489)	0.166 (0.243)	-0.197 (0.293)
Distinct i	10363	1936	8717	6291	5335	5000	5363	7549	2814	3332	7031	9191	1172	4061	6302
Distinct c	22	20	22	22	22	22	21	21	22	20	22	22	19	20	22
Dep. Means															
MA Pre	4,942	3,048	5,336	6,611	3,293	4,752	5,114	6,941	0.0000	12,560	1,567	5,468	1,082	7,886	2,984
MA Post	9,571	5,239	10,460	10,818	7,964	9,727	9,431	12,469	2,408	20,109	4,904	10,454	3,099	19,011	3,293
Oth Pre	4,825	3,372	5,197	6,254	3,317	4,706	4,922	6,588	0.0000	11,296	1,650	5,285	993	7,174	3,541
Oth Post	8,804	6,113	9,492	9,942	7,267	8,364	9,162	11,207	2,230	17,849	4,366	9,574	2,388	17,553	4,021
R ²	0.131	-0.219	0.153	0.134	0.0117	0.231	-0.124	0.147	0.0446	0.114	0.147	0.128	-0.0867	0.0900	-0.0718

(d) Schedule C Expenses

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	All	Female	Male	Older	Younger	Higher AGI	Lower AGI	Filed C 2014-16	No C in 2014-16	High C Expenses 2016	Low C Expenses 2016	Filer 2016	Non-filer 2016	Has Any NEC in 2017-18	Has no NEC in 2017-18
All K Amount = (Post x MA)	0.0861 (0.120)	-0.179 (0.363)	0.102 (0.130)	0.0724 (0.137)	0.0478 (0.250)	0.313** (0.119)	-0.262 (0.264)	0.107 (0.136)	0.0825 (0.181)	0.0359 (0.178)	0.170 (0.151)	0.0803 (0.125)	0.350 (0.333)	-0.0582 (0.209)	-0.302 (0.257)
Distinct i	10363	1936	8717	6291	5335	5000	5363	7549	2814	3332	7031	9191	1172	4061	6302
Distinct c	22	20	22	22	22	22	21	21	22	20	22	22	19	20	22
Dep. Means															
MA Pre	3,691	2,223	3,996	5,006	2,388	3,542	3,827	5,184	0.0000	10,066	868	4,086	795	5,853	2,253
MA Post	7,477	4,059	8,178	8,534	6,109	7,838	7,150	9,743	1,874	16,204	3,612	8,203	2,153	14,526	2,789
Oth Pre	3,597	2,305	3,927	4,763	2,367	3,827	3,411	4,912	0.0000	9,086	905	3,930	828	5,105	2,773
Oth Post	7,154	4,510	7,828	8,343	5,540	7,379	6,971	9,144	1,708	15,139	3,236	7,776	1,973	13,841	3,499
R ²	0.0530	-0.128	0.0623	0.0425	0.0292	0.174	-0.210	0.0618	0.0819	0.0178	0.104	0.0508	0.0377	-0.0498	-0.135

(e) Schedule C Profits and Losses

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	All	Female	Male	Older	Younger	Higher AGI	Lower AGI	Filed C 2014-16	No C in 2014-16	High C Expenses 2016	Low C Expenses 2016	Filer 2016	Non-filer 2016	Has Any NEC in 2017-18	Has no NEC in 2017-18
All K Amount = (Post x MA)	0.169** (0.0513)	-0.0723 (0.163)	0.199*** (0.0557)	0.193*** (0.0580)	0.000377 (0.117)	0.220*** (0.0616)	0.0809 (0.0913)	0.200*** (0.0582)	-0.0176 (0.0916)	0.201** (0.0733)	0.130 ^a (0.0701)	0.160** (0.0530)	0.317 (0.216)	0.155 ^a (0.0892)	0.125 (0.100)
Distinct i	10363	1936	8717	6291	5335	5000	5363	7549	2814	3332	7031	9191	1172	4061	6302
Distinct c	22	20	22	22	22	22	21	21	22	20	22	22	19	20	22
Dep. Means															
MA Pre	1,217	824	1,299	1,515	929	1,118	1,307	1,709	0.0000	2,379	702	1,340	313	1,970	716
MA Post	2,095	1,234	2,273	2,237	1,906	1,867	2,302	2,725	539	3,942	1,278	2,260	886	4,487	505
Oth Pre	1,190	1,072	1,222	1,428	940	790	1,515	1,625	0.0000	2,092	748	1,310	189	1,979	759
Oth Post	1,638	1,572	1,657	1,590	1,710	978	2,175	2,050	510	2,706	1,113	1,780	456	3,725	497
R ²	0.0603	-0.0494	0.0591	0.0457	-0.00234	0.0594	0.0456	0.0610	-0.0294	0.0481	0.0667	0.0654	-0.348	0.0623	0.0125

(f) Files Schedule SE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	All	Female	Male	Older	Younger	Higher AGI	Lower AGI	Filed C 2014-16	No C in 2014-16	High C Expenses 2016	Low C Expenses 2016	Filer 2016	Non-filer 2016	Has Any NEC in 2017-18	Has no NEC in 2017-18
Has Any K = (Post x MA)	0.123*** (0.0366)	0.113 (0.0840)	0.126** (0.0410)	0.159*** (0.0423)	0.0464 (0.0722)	0.178*** (0.0448)	0.0504 (0.0615)	0.136** (0.0430)	0.0180 (0.0597)	0.137* (0.0562)	0.116* (0.0474)	0.129** (0.0400)	0.0678 (0.0754)	0.0837 (0.0668)	0.0344 (0.0477)
Distinct i	10363	1936	8717	6291	5335	5000	5363	7549	2814	3332	7031	9191	1172	4061	6302
Distinct c	22	20	22	22	22	22	21	21	22	20	22	22	19	20	22
Dep. Means															
MA Pre	0.2419	0.2217	0.2464	0.2634	0.2239	0.2516	0.2330	0.3372	0.0062	0.3776	0.1817	0.2685	0.0464	0.3117	0.1954
MA Post	0.2749	0.2297	0.2846	0.2893	0.2588	0.2740	0.2757	0.3455	0.1002	0.4460	0.1991	0.2988	0.0997	0.5120	0.1171
Oth Pre	0.2517	0.2470	0.2533	0.2801	0.2227	0.2492	0.2538	0.3423	0.0038	0.3763	0.1906	0.2780	0.0325	0.3248	0.2118
Oth Post	0.2569	0.2359	0.2626	0.2705	0.2390	0.2301	0.2787	0.3169	0.0927	0.4030	0.1853	0.2787	0.0759	0.4926	0.1281
R ²	0.0494	0.0290	0.0524	0.0575	0.0183	0.0703	0.0198	0.0598	0.00650	0.0515	0.0464	0.0531	0.0208	0.0260	0.0127

(g) Schedule SE Earnings

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	All	Female	Male	Older	Younger	Higher AGI	Lower AGI	Filed C 2014-16	No C in 2014-16	High C Expenses 2016	Low C Expenses 2016	Filer 2016	Non-filer 2016	Has Any NEC in 2017-18	Has no NEC in 2017-18
All K Amount = (Post x MA)	0.132** (0.0493)	0.0464 (0.152)	0.143** (0.0532)	0.170** (0.0546)	-0.0447 (0.118)	0.191** (0.0587)	0.0334 (0.0893)	0.153** (0.0560)	0.0103 (0.0848)	0.166* (0.0689)	0.0943 (0.0694)	0.123* (0.0510)	0.291 (0.211)	0.130 (0.0845)	0.00920 (0.0980)
Distinct i	10363	1936	8717	6291	5335	5000	5363	7549	2814	3332	7031	9191	1172	4061	6302
Distinct c	22	20	22	22	22	22	21	21	22	20	22	22	19	20	22
Dep. Means															
MA Pre	1,638	1,256	1,719	2,037	1,254	1,578	1,693	2,286	35	3,468	827	1,802	436	2,514	1,055
MA Post	2,694	1,804	2,878	2,932	2,378	2,647	2,736	3,492	721	5,218	1,576	2,925	1,001	5,399	895
Oth Pre	1,603	1,407	1,654	1,918	1,266	1,314	1,837	2,184	12	3,100	868	1,760	292	2,470	1,129
Oth Post	2,328	2,069	2,397	2,399	2,243	1,913	2,666	2,935	667	4,121	1,448	2,535	607	4,692	1,036
R ²	0.0763	0.0180	0.0816	0.0678	-0.0566	0.0976	0.0254	0.0810	0.00983	0.0691	0.0663	0.0790	-0.295	0.0718	0.00220

(h) W2 Wages

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	All	Female	Male	Older	Younger	Higher AGI	Lower AGI	Filed C 2014-16	No C in 2014-16	High C Expenses 2016	Low C Expenses 2016	Filer 2016	Non-filer 2016	Has Any NEC in 2017-18	Has no NEC in 2017-18
All K Amount = (Post x MA)	-0.101 (0.163)	-0.583 (0.519)	-0.0151 (0.176)	-0.0987 (0.178)	-0.128 (0.365)	-0.364 ^a (0.211)	0.275 (0.272)	-0.0421 (0.171)	-0.486 (0.485)	-0.165 (0.179)	-0.107 (0.277)	-0.0683 (0.168)	-0.356 (0.702)	0.223 (0.213)	-0.128 (0.449)
Distinct i	10363	1936	8717	6291	5335	5000	5363	7549	2814	3332	7031	9191	1172	4061	6302
Distinct c	22	20	22	22	22	22	21	21	22	20	22	22	19	20	22
Dep. Means															
MA Pre	25,561	21,695	26,405	26,944	24,378	39,421	13,005	26,959	22,104	25,259	25,695	27,381	12,220	23,208	27,126
MA Post	28,099	23,952	28,998	27,848	28,559	41,989	15,515	29,477	24,691	25,741	29,143	30,213	12,597	22,207	32,018
Oth Pre	23,903	20,785	24,721	24,519	23,327	37,441	12,894	24,851	21,308	23,697	24,004	25,427	11,191	20,053	26,007
Oth Post	26,838	23,879	27,620	26,250	27,741	41,075	15,262	27,658	24,593	25,475	27,507	28,619	11,996	18,841	31,209
R ²	0.0180	0.0205	0.00200	0.0147	0.0280	0.0406	-0.109	0.00778	0.0256	0.0301	0.0145	0.0129	-0.00462	-0.111	0.00562

(i) Files 1040

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	All	Female	Male	Older	Younger	Higher AGI	Lower AGI	Filed C 2014-16	No C in 2014-16	High C Expenses 2016	Low C Expenses 2016	Filer 2016	Non-filer 2016	Has Any NEC in 2017-18	Has no NEC in 2017-18
Has Any K = (Post x MA)	0.00795 (0.0307)	0.0126 (0.0556)	0.0201 (0.0336)	0.0106 (0.0371)	0.00447 (0.0464)	0.0000691 (0.0291)	0.0107 (0.0603)	0.0144 (0.0306)	-0.0171 (0.0901)	0.0114 (0.0376)	0.00281 (0.0447)	0.0198 (0.0301)	-0.0909 (0.134)	0.0524 (0.0468)	-0.0401 (0.0488)
Distinct i	10363	1936	8717	6291	5335	5000	5363	7549	2814	3332	7031	9191	1172	4061	6302
Distinct c	22	20	22	22	22	22	21	21	22	20	22	22	19	20	22
Dep. Means															
MA Pre	0.8530	0.9097	0.8436	0.7992	0.9191	0.9603	0.7558	0.9233	0.6792	0.9341	0.8171	0.9285	0.2994	0.8545	0.8520
MA Post	0.8359	0.8878	0.8276	0.7929	0.9012	0.9372	0.7441	0.9074	0.6590	0.9243	0.7967	0.9085	0.3032	0.8624	0.8182
Oth Pre	0.8631	0.9260	0.8485	0.8042	0.9292	0.9609	0.7836	0.9254	0.6926	0.9372	0.8267	0.9317	0.2920	0.8638	0.8627
Oth Post	0.8472	0.9187	0.8305	0.8049	0.9112	0.9429	0.7694	0.9092	0.6775	0.9285	0.8073	0.9105	0.3200	0.8607	0.8398
R ²	0.0000754	-0.00797	0.00147	0.000349	-0.00325	-0.00262	-0.000764	0.00219	-0.00496	-0.000218	-0.00143	0.00267	-0.0215	0.00183	-0.00929

Note: Table reports results from running a county border regression around the introduction of the M-1099-K in 2017, specification 1. The sample is restricted to the border-county pairs between Massachusetts, and the following states: Connecticut, New York, New Hampshire, and Rhode Island. Within border-counties we restrict to individuals living zipcodes within 15 miles of the border. All regressions include individual fixed effects, and border-pair x year fixed effects. Results are clustered at the individual level. The sample is a balanced panel of all individuals who were OPE gig workers in 2016 in one of the border counties, and we hold constant their 2016 border county for all years. Each panel represents a different outcome variable from Table 4 which are related to the receipt of 1099s. We present in column (1) the main results from Table 4 and heterogeneity by subgroups in each of the columns (2)-(15).

Table E.6: Earnings Response to \$1 of UI, Heterogeneity

(a) By Demographics and 2019 Earnings

	Platform Gig		Other SE	
	Δ Total Earnings IV estimate	Mort. ITT	Δ Total Earnings IV estimate	Mort. ITT
0. Baseline	-0.479 (0.050)	-0.00011 (0.00008)	-0.299 (0.032)	-0.000037 (0.000036)
1. Age<33	-0.448 (0.133)	0.00000 (0.00001)	-0.311 (0.087)	-0.000110 (0.000051)
2. Age 33-53	-0.463 (0.067)	0.00006 (0.00006)	-0.341 (0.036)	0.000007 (0.000040)
3. Age 54+	-0.427 (0.097)	-0.00073 (0.00033)	-0.254 (0.036)	-0.000033 (0.000066)
4. Male	-0.454 (0.053)	-0.00018 (0.00012)	-0.382 (0.041)	-0.000051 (0.000061)
5. Female	-0.483 (0.080)	-0.00008 (0.00007)	-0.211 (0.033)	-0.000024 (0.000038)
6. Has Spouse	-0.495 (0.065)	-0.00014 (0.00014)	-0.349 (0.037)	0.000056 (0.000040)
7. Has Spouse w/2019 W2	-0.464 (0.064)	0.00002 (0.00012)	-0.304 (0.038)	-0.000005 (0.000047)
8. Has Kid<18	-0.483 (0.088)	0.00005 (0.00006)	-0.346 (0.048)	0.000048 (0.000034)
9. Has Kid<6	-0.582 (0.131)	-0.00004 (0.00004)	-0.326 (0.063)	0.000033 (0.000041)
10. Female, Has Kid<6	-0.491 (0.157)	0.00000 (0.00000)	-0.220 (0.054)	0.000014 (0.000051)
11. 2019 Earn<\$7,500	-0.069 (0.073)	-0.00009 (0.00016)	-0.242 (0.040)	-0.000079 (0.000077)
12. 2019 Earn \$7,500-\$15,000	-0.234 (0.068)	-0.00029 (0.00027)	-0.291 (0.046)	0.000014 (0.000054)
13. 2019 Earn>\$15,000	-0.770 (0.096)	-0.00000 (0.00008)	-0.423 (0.041)	-0.000052 (0.000031)

(b) Heterogeneity by Industry

Industry	IV estimate	Δ Total Earnings			Mort. ITT	...Age<54 ITT	...Age \geq 54 ITT
		CCM	Mean (Lo)	Mean (All)			
Primary Platform Gig Work	-0.479 (0.050)	7,038 (4,681)	-2,115	-1,305	-0.00011 (0.00008)	0.00005 (0.00004)	-0.00073 (0.00033)
Graduating High School Seniors	-0.216 (0.103)	3,860 (1,352)	2,502	2,856			
Primary Self-Employed	-0.299 (0.032)	1,564 (870)	-994	-763	-0.00004 (0.00004)	-0.00003 (0.00003)	-0.00003 (0.00007)
By NAICS 2:							
11: Agriculture	-0.445 (0.174)	2,280 (3,039)	-553	-61	-0.00046 (0.00033)	-0.00032 (0.00034)	-0.00047 (0.00058)
23: Mining	-0.408 (0.038)	1,500 (744)	-1,233	-752	-0.00008 (0.00008)	-0.00001 (0.00007)	-0.00013 (0.00015)
31-33: Manufacturing	-0.171 (0.420)	-910 (7,915)	-960	-171	0.00086 (0.00070)	-0.00056 (0.00045)	0.00215 (0.00121)
42: Wholesale Trade	-0.882 (0.193)	15,567 (4,889)	-88	633	0.00064 (0.00046)	-0.00039 (0.00031)	0.00112 (0.00074)
44: Retail Trade	-0.269 (0.059)	1,950 (1,546)	178	624	0.00025 (0.00016)	0.00006 (0.00013)	0.00041 (0.00031)
48-49: Transportation and Warehousing	-0.238 (0.114)	-267 (2,366)	-995	-269	-0.00017 (0.00014)	-0.00003 (0.00008)	-0.00033 (0.00028)
51: Information	-0.643 (0.272)	6,662 (7,018)	72	1,032	0.00145 (0.00050)	0.00070 (0.00040)	0.00207 (0.00086)
52: Finance/Insurance	-0.922 (0.356)	22,054 (8,146)	3,391	2,851	0.00051 (0.00058)	0.00102 (0.00049)	0.00022 (0.00086)
53: Real Estate	-0.533 (0.165)	16,295 (3,038)	4,947	4,972	-0.00000 (0.00014)	-0.00004 (0.00007)	0.00001 (0.00022)
54: Professional Services	-0.414 (0.137)	4,100 (3,337)	1,298	1,383	-0.00016 (0.00025)	0.00003 (0.00014)	-0.00038 (0.00040)
56: Admin/Support/Waste Mgmt	-0.250 (0.045)	-433 (903)	-1,640	-1,576	-0.00027 (0.00015)	-0.00005 (0.00012)	-0.00050 (0.00033)
61: Educational Services	-0.112 (0.238)	-2,403 (5,348)	-535	-106	0.00037 (0.00024)	-0.00019 (0.00011)	0.00091 (0.00046)
62: Health/Child Care	-0.018 (0.061)	-6,374 (2,054)	-1,530	-1,709	-0.00020 (0.00014)	-0.00026 (0.00013)	-0.00015 (0.00024)
71: Arts/Entertainment/Recreation	-0.258 (0.117)	-755 (2,560)	-1,460	-619	0.00001 (0.00024)	-0.00005 (0.00026)	0.00010 (0.00036)
81: Other Services	-0.149 (0.033)	-3,364 (1,038)	-3,275	-2,605	-0.00011 (0.00005)	-0.00004 (0.00005)	-0.00019 (0.00013)

Notes: Table reports estimates from running separate estimation separately for the group indicated in the row.

Table E.7: UI and Entry into Platform Gig Work, Wage-Only Workers in 2019

(a) By State

	UI % 2020	UI % 2021	UI Cond. Mean 2020	UI Cond. Mean 2021	Entering OPE % 2020	Entering OPE % 2021	Entering OPE % 2020-2021
AK	21.4	13.1	9,728	7,793	0.9	1.8	2.2
AL	20.0	7.8	8,763	7,475	0.8	1.6	2.0
AR	16.5	6.5	9,001	7,818	0.6	1.2	1.5
AZ	17.7	2.9	10,659	9,538	1.3	2.2	2.8
CA	28.1	19.4	13,137	11,743	1.0	2.0	2.5
CO	16.9	8.8	11,458	12,672	1.1	1.9	2.4
CT	24.8	13.9	12,009	12,748	0.8	1.7	2.1
DC	17.3	12.5	14,692	13,188	1.1	2.1	2.6
DE	18.3	6.6	11,384	8,814	1.6	3.2	3.8
FL	18.9	9.5	9,541	9,761	0.9	2.1	2.5
GA	23.4	11.3	10,888	8,597	1.1	2.9	3.4
HI	26.7	15.9	17,021	13,373	0.6	1.3	1.6
IA	18.5	8.0	12,903	7,894	0.5	1.1	1.3
ID	14.2	5.9	8,268	6,909	0.7	1.5	1.8
IL	19.2	12.9	12,542	13,646	0.8	1.8	2.2
IN	19.6	9.2	8,669	9,434	0.8	1.8	2.2
KS	20.2	5.9	7,349	7,675	0.7	1.4	1.7
KY	21.4	8.4	9,777	8,177	0.8	1.6	2.0
LA	24.9	12.3	10,530	8,993	0.9	1.6	2.1
MA	26.6	17.0	14,953	13,789	0.6	1.5	1.8
MD	17.5	11.9	13,438	10,945	1.2	2.4	3.0
ME	19.9	8.9	11,567	11,360	0.4	1.0	1.2
MI	36.6	18.0	11,274	10,133	1.1	2.0	2.5
MN	22.7	12.0	11,568	12,379	0.9	1.5	1.9
MO	16.3	7.4	8,943	7,301	0.9	1.8	2.2
MS	22.0	10.0	9,836	7,208	0.6	1.3	1.6
MT	18.3	8.2	9,649	7,868	0.5	1.0	1.2
NC	16.0	7.5	9,814	9,877	0.9	1.9	2.3
ND	16.0	6.5	10,089	9,446	0.5	1.1	1.4
NE	11.9	3.9	9,072	7,004	0.6	1.2	1.5
NH	20.3	8.9	10,601	8,406	0.5	1.2	1.4
NJ	26.8	17.4	14,646	15,855	0.9	2.0	2.4
NM	18.2	12.5	13,182	12,851	0.7	1.5	1.8
NV	32.0	19.6	14,392	12,727	1.1	2.1	2.7
NY	28.4	20.1	14,768	14,422	0.9	1.8	2.3
OH	20.2	9.4	10,626	9,805	1.1	2.1	2.6
OK	15.8	7.4	12,088	10,226	0.8	1.5	1.9
OR	23.4	14.3	11,162	11,210	1.0	1.8	2.2
PA	27.0	17.3	12,850	12,211	0.9	1.7	2.1
RI	33.7	20.2	11,789	10,821	0.8	1.8	2.2
SC	17.7	8.1	9,753	8,302	0.9	1.9	2.3
SD	9.8	3.2	7,713	6,324	0.4	0.8	1.0
TN	17.2	7.0	9,150	6,920	0.9	1.9	2.3
TX	16.9	9.7	12,922	11,225	0.8	1.8	2.2
UT	9.7	3.8	9,873	8,462	0.7	1.4	1.8
VA	15.7	1.0	10,746	10,525	1.0	1.9	2.3
VT	24.4	12.0	11,769	10,703	0.3	0.9	1.0
WA	25.0	14.7	11,840	12,527	0.9	1.7	2.1
WI	18.3	8.8	8,055	8,306	0.5	1.2	1.4
WV	21.6	9.4	9,995	7,630	0.6	1.3	1.5
WY	12.8	6.2	10,062	8,302	0.5	1.1	1.4

(b) By NAICS 2

	UI % 2020	UI % 2021	UI Cond. Mean 2020	UI Cond. Mean 2021	Entering OPE % 2020	Entering OPE % 2021	Entering OPE % 2020-2021
11 Agriculture	21.5	17.1	11,845	11,212	0.3	0.7	0.8
21 Mining	31.6	17.3	14,998	12,490	0.4	0.8	1.0
22 Utilities	5.7	3.1	10,737	11,290	0.2	0.4	0.5
23 Construction	29.3	19.4	12,012	11,587	0.5	1.0	1.3
31-33 Manufacturing	25.7	11.9	10,097	10,916	0.5	1.2	1.4
42 Wholesale Trade	20.3	10.9	12,357	12,857	0.7	1.5	1.9
44-45 Retail Trade	24.9	12.6	11,158	11,380	1.3	2.8	3.4
48-49 Transportation/Warehousing	24.4	14.9	12,633	12,022	1.2	2.4	3.0
51 Information	17.4	10.4	13,194	12,714	0.7	1.5	1.8
52 Finance and Insurance	9.0	6.5	12,909	12,677	0.6	1.2	1.5
53 Real Estate	21.9	13.2	13,475	12,692	0.9	1.9	2.3
54 Professional Services	17.5	10.6	12,913	12,312	0.7	1.3	1.6
55 Management Services	21.4	11.4	12,324	11,420	0.9	1.8	2.3
56 Admin Support/Waste Management	25.2	16.3	12,455	11,945	1.2	2.7	3.2
61 Educational Services	16.2	8.5	11,244	11,034	0.9	1.6	2.0
62 Health Care/Social Assistance	21.7	10.1	10,495	11,470	0.7	1.6	2.0
71 Arts/Entertainment/Recreation	38.2	19.9	13,078	10,817	1.4	2.6	3.3
72 Accommodation/Food Services	39.4	22.1	13,341	10,982	1.8	3.7	4.5
81 Other Services	25.0	12.7	11,662	11,414	0.9	1.7	2.1
92 Public Administration	7.7	4.7	11,182	12,109	0.6	1.1	1.4
All Other/Unknown	13.5	7.4	10,911	10,949	0.7	1.3	1.6

Notes: Table reports descriptive statistics separately by state (Panel a) and NAICS 2 (Panel b) for wage-only workers in 2019.

Table E.8: Additional Descriptive Statistics

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Share receiving UI 2020			Conditional mean (\$1000s)		
Main activity in 2019:	N (1000s)	Median 2019 Earnings (\$1000s)	All	Min State	Max State	All	Min State	Max State
<u>1. Primary platform gig worker</u>	513.5	11.4	0.53	0.15	0.75	18.4	11.6	24.0
<u>2. Other primarily self-employed</u>	12,176.2	12.3	0.28	0.10	0.54	15.0	9.0	19.4
By selected NAICS 2 industries:								
81. Other Services (incl. personal services)	2,015	12.5	0.44	0.19	0.70	13.6	7.2	18.1
53. Real Estate	507	16.3	0.30	0.07	0.65	16.0	9.4	21.7
71. Arts/Entertainment/Recreation	402	8.5	0.34	0.13	0.55	16.1	10.8	20.6
62. Health Care and Social Assistance (incl. child care)	784	14.0	0.28	0.10	0.51	14.3	8.8	18.5
23. Construction	1,389	15.4	0.18	0.05	0.66	14.6	9.2	18.9
48-49. Transportation and Warehousing	884	14.3	0.41	0.07	0.77	17.9	10.4	22.2
<u>3. High-school graduation cohort</u>	4,111.9	0.4	0.10	0.03	0.29	9.8	5.3	12.4

Note: Table reports descriptive statistics for the groups indicated in each row. Median 2019 earnings are self-employment profits reported on Schedule C plus any W2 wage earnings.

Table E.9: Variation in 2020 UI by State, By Main 2019 Activity

	Platform Gig			Other SE			HS Cohort		
	UI %	UI Cond.	Mean	UI %	UI Cond.	Mean	UI %	UI Cond.	Mean
AK	32.28	16,822	18.04	13,486	9.13	5,595			
AL	23.81	11,572	18.42	9,966	7.04	7,284			
AR	29.39	14,113	20.66	13,413	6.33	8,657			
AZ	40.64	21,415	21.50	16,594	8.70	9,143			
CA	59.51	20,376	34.30	18,585	11.78	10,531			
CO	48.03	19,321	22.00	16,348	6.13	6,534			
CT	41.70	17,791	22.67	16,495	11.24	6,549			
DC	58.79	15,225	25.32	13,713	10.28	11,164			
DE	9.18	17,140	4.07	13,334	12.00	8,396			
FL	34.50	12,209	17.12	10,783	6.20	6,638			
GA	45.81	18,482	22.11	16,639	14.00	8,092			
HI	67.62	24,522	44.70	19,870	10.34	9,287			
IA	31.28	22,586	19.56	17,697	6.48	8,542			
ID	14.04	11,847	15.78	9,590	4.36	5,345			
IL	47.26	22,731	23.38	18,010	7.29	8,786			
IN	31.59	14,206	21.37	11,800	6.49	7,195			
KS	22.06	12,159	12.53	10,346	4.29	6,206			
KY	35.52	18,168	29.63	14,162	7.86	7,493			
LA	63.62	14,194	32.95	10,841	15.59	7,445			
MA	73.76	22,679	41.91	19,652	18.41	12,129			
MD	52.92	18,807	23.05	16,399	11.40	11,052			
ME	36.44	15,277	26.57	12,930	8.67	8,572			
MI	58.53	16,626	52.25	13,929	28.97	11,207			
MN	53.67	20,685	26.38	15,462	7.43	5,537			
MO	32.71	13,958	18.97	10,673	5.92	6,328			
MS	28.31	13,167	27.43	10,643	10.65	7,623			
MT	34.85	16,766	22.61	13,475	7.57	6,440			
NC	28.32	15,958	19.31	13,536	5.52	9,311			
ND	30.61	15,123	17.62	10,637	5.05	5,649			
NE	29.55	13,978	16.00	10,036	5.18	6,982			
NH	37.93	15,164	27.26	11,311	11.52	6,638			
NJ	63.53	17,436	33.62	15,007	13.27	11,088			
NM	34.33	17,118	24.68	15,640	8.20	8,825			
NV	60.91	20,652	34.09	17,514	8.77	9,825			
NY	75.90	19,798	43.47	16,871	17.44	12,294			
OH	36.00	18,042	25.51	15,043	6.42	10,683			
OK	15.93	15,643	11.65	12,455	4.46	7,690			
OR	35.87	19,760	24.01	13,737	7.29	7,043			
PA	55.66	19,533	34.37	16,336	17.09	10,893			
RI	71.60	16,570	45.95	15,422	18.57	8,768			
SC	26.98	13,738	18.39	11,811	6.27	8,493			
SD	21.00	12,690	10.90	9,644	4.61	4,783			
TN	33.83	15,341	17.58	12,479	7.36	7,000			
TX	39.17	15,259	18.44	13,345	6.09	8,940			
UT	14.56	15,004	9.31	13,084	2.54	6,373			
VA	55.74	15,880	23.38	13,941	10.40	9,691			
VT	42.61	23,809	33.34	15,782	7.31	8,595			
WA	49.57	22,727	25.99	16,122	7.48	11,232			
WI	30.32	14,185	17.64	11,653	5.30	5,342			
WV	23.37	14,546	23.11	11,182	8.26	6,865			
WY	17.92	14,804	10.51	10,879	3.20	5,882			

Table E.10: Balance Check: Main Estimation Sample

	(1)	(2)	(3)	(4)
	Main activity in 2019:			
	Primary Platform Workers	Primary Self-employed		High-school graduation cohort
	All	All, excl platform workers		
	Gig counties	Gig counties	All counties	All counties
1. Age	0.111* (0.049)	-0.072 (0.094)	-0.052 (0.078)	-0.002 (0.002)
Mean:	42.783	48.121	48.327	18.329
2. Female	-0.003 ^a (0.002)	-0.002 (0.002)	-0.002 (0.002)	-0.008 (0.002)
Mean:	0.296	0.476	0.472	-0.489
3. Has Kid<18	-0.000 (0.002)	0.004 (0.002)	0.001 (0.002)	-0.000 (0.002)
Mean:	0.452	0.367	0.371	0.019
4. Has Kid<6	-0.001 (0.002)	0.000 (0.002)	0.000 (0.001)	0.000 (0.001)
Mean:	0.223	0.161	0.163	0.018
5. Any wages, 2019	0.001 (0.001)	-0.001 (0.001)	-0.001 (0.001)	-0.006 (0.016)
Mean:	0.256	0.185	0.187	0.585
6. AGI, 2019 [†]	101.1 (158.1)	-986.7 (780.8)	-781.2 (621.9)	-2,387.6 (7,044)
Mean:	27,737	55,200	52,004	103,675.1
N workers	88,305	1,872,229	2,397,349	950,732
N counties	276	276	1,058	1,037

Note: Table reports results from estimating Specification 2 in the text. The dependent variable is indicated in each row (note: all are predetermined variables to test for balance). The independent variable is the (county-leave-out) unconditional average amount of UI compensation received in the entire state, i.e. the state 2020 share with UI times the average amount of UI conditional on receiving UI, in thousands of dollars, for the group indicated in each column. All results are restricted to individuals who live in zipcodes within 25 miles of the county border and control for the log population of the county, the log area of the county, the percent of the county classified by the BLS as urban, and the percent of the population living in an urban area. Standard errors two-way clustered on border-county-pair and state in parentheses* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.

Table E.11: Total Earnings Response, Robustness

	(1)	(2)	(3)	(4)	(5)
	Primary Platform Gig			All other Self- Employed	2020 HS Cohort
	ITT	FS	IV	IV	IV
0. Baseline	-0.240*** (0.0320)	0.500*** (0.0665)	-0.479*** (0.0498)	0.299** (0.0320)	-0.215* (0.102)
1. COVID policy controls	-0.238*** (0.0331)	0.505*** (0.0668)	-0.471*** (0.0496)	-0.296*** (0.0302)	-0.223* (0.107)
2. Exclude wage-earners	-0.226*** (0.0356)	0.525*** (0.0690)	-0.431*** (0.0477)	-0.304*** (0.0322)	-
3. Individual-level controls	-0.220*** (0.0331)	0.484*** (0.0658)	-0.455*** (0.0504)	-0.307*** (0.0349)	-0.215* (0.102)
4. Each county equally weighted	-0.305*** (0.0780)	0.393*** (0.0747)	-0.776** (0.254)	-0.284*** (0.0487)	-0.435* (0.197)
				ITT	ITT
5. Dieterle et al. county-pop distance to border correction	-0.230*** (0.0260)	0.581*** (0.0517)	-	-0.220*** (0.0256)	-0.0889 (0.115)
6. Spatial-RD specification	-0.355*** (0.0422)	0.587*** (0.0663)	-	-0.164*** (0.0379)	-0.318** (0.112)
6b. Spatial-RD specification, separate trends for every state border pair	-0.295*** (0.0676)	0.433** (0.133)		-0.161** (0.0543)	-0.449* (0.219)
7. Test for spillovers: Effect of neighboring county generosity	0.0570 (0.0411)	-	-	-0.0484 ^a (0.0284)	0.187 ^a (0.104)

Note: Rows report results running separate regressions with the indicated restrictions/ specification. All results are restricted to individuals who live in zipcodes within 25 miles of the county border and control for the log population of the county, the log area of the county, the percent of the county classified by the BLS as urban, and the percent of the population living in an urban area. Standard errors two-way clustered on border-county-pair and state in parentheses* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.

Table E.12: Mortality (ITT)

(a) ITT estimates by Age and Platform Gig v. SE

	(1)	(2)	(3)	(4)	(5)
	Primary Gig Platform			All other SE	
	2020	2020	2019	2020	2020
			(Placebo)	Gig counties	All counties
0. All Ages	-0.000113 (0.000075)	-0.000122 (0.000078)	0.000046 (0.000065)	-0.000005 (0.000032)	-0.000037 (0.000036)
1. Age <33	0.000000 (0.000006) [0.378]	-0.000001 (0.000006) [0.319]	-0.000005 (0.000133) [0.904]	-0.000114 ^α (0.000062) [0.040]*	-0.000110* (0.000051) [0.069] ^α
2. Age 33-53	0.000057 (0.000064)	0.000063 (0.000064)	0.000004 (0.000079)	0.000040 (0.000041)	-0.000007 (0.000040)
3. Age 54+	-0.000723* (0.000330) [0.023]*	-0.000750* (0.000338) [0.023]*	0.000118 (0.000136) [0.422]	0.000019 (0.000062) [0.804]	-0.000033 (0.000066) [0.604]
Policy Controls	X				
Dep. means					
0. All ages	0.0020	0.0020	0.0011	0.0025	0.0028
1. Age <33	0.0001	0.0001	0.0003	0.0008	0.0086
2. Age 33-52	0.0015	0.0015	0.0008	0.0011	0.0013
3. Age 53+	0.0053	0.0053	0.0028	0.0049	0.0053

Note: Table reports results from estimating Specification 2 in the text. The independent variable is the county-leave-out average UI compensation, in thousands of dollars. Column (2) is a placebo using 2019 mortality. Rows (1)-(3) report results running separate regressions by age terciles. All results are restricted to individuals who live in zipcodes within 25 miles of the county border and control for the log population of the county, the log area of the county, the percent of the county classified by the BLS as urban, and the percent of the population living in an urban area. Standard errors two-way clustered on border-county-pair and state in parentheses* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.

(b) Platform Gig Workers Ages 54+, by Presence of Working Spouse

	Gig Platform			
	(1)	(3)	(4)	(5)
	Δ Total Earnings 2019-2020 (own)	Δ Total Earnings 2019-2020 (own+spouse)	Mortality 2020 (own)	Mortality 2020 (own or spouse)
State Avg. UI (County l.o.)	-0.196** (0.0645)	-0.178* (0.0752)	-0.00109** (0.000347)	-0.00121** (0.000446)
× Has Spouse	-0.0120 (0.0926)	-0.0454 (0.0900)	0.000180 (0.000339)	0.0000599 (0.000478)
× Has Working Spouse (2019)	-0.0545 (0.0454)	0.00501 (0.0724)	0.000718* (0.000328)	0.000924* (0.000405)
Has Spouse	-1773.0 ^α (1013.6)	-431.9 (1071.7)	-0.00209 (0.00330)	0.00601 (0.00537)
Has Working Spouse (2019)	2463.7*** (544.0)	-414.3 (739.8)	-0.00635 ^α (0.00333)	-0.0130** (0.00475)
Dep. Mean	-4,424	-4,641	0.0053	0.0077
N	19,125	19,125	19,125	19,125
N Has Spouse	10,684	10,684	10,684	10,684
N Spouse Works	6,191	6,191	6,191	6,191

Note: Table reports results from estimating a modified version Specification 2 in the text, where (county-leave-out) state average UI is interacted with the presence of a spouse and the presence of a working spouse (defined based on tax return data from 2019). The estimation sample is restricted to primary platform workers in 2019 aged 54+ living in border counties. In Columns (3)-(4), the county-leave-out average UI compensation is measured in thousands of dollars. All results are restricted to individuals who live in zipcodes within 25 miles of the county border and control for the log population of the county, the log area of the county, the percent of the county classified by the BLS as urban, and the percent of the population living in an urban area. Standard errors two-way clustered on border-county-pair and state in parentheses* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.

Table E.13: Balance Check: Main Estimation Sample, Selected Two-Digit Industries

	(1)	(2)	(3)	(4)	(5)	(6)
	81. Other Services (incl. personal services)	53. Real Estate	71. Arts/ En- tertainment/ Recreation	62. Health Care and Social Assistance (incl. child care)	23. Construction	48-49. Trans- portation and Warehousing
1. Age	-0.0227 (0.0776)	0.00916 (0.0588)	0.116 (0.160)	0.0602 (0.152)	-0.0926 (0.0929)	-0.101 (0.0700)
Mean:	46.535	53.374	48.093	48.640	46.990	47.958
2. Female	-0.00409* (0.00184)	-0.00248 (0.00243)	-0.00647* (0.00312)	0.000655 (0.00199)	-0.00136** (0.000456)	0.0000958 (0.00112)
Mean:	0.619	0.588	0.498	0.869	0.064	0.142
3. Has Kid	0.000877 (0.00214)	0.00627 (0.00162)	-0.00167 (0.00280)	-0.00468 (0.00361)	0.00150 (0.00131)	0.00317 (0.00203)
Mean:	0.423	0.304	0.286	0.431	0.373	0.397
4. Has Kid<6	-0.000270 (0.00180)	-0.000971 (0.000735)	-0.00123 (0.00204)	-0.00158 (0.00253)	0.00175 (0.00138)	0.00216 (0.00140)
Mean:	0.193	0.107	0.128	0.192	0.161	0.175
4. Any wages, 2019	-0.000411 (0.00186)	0.00120 (0.00104)	0.00148 (0.00221)	-0.00461 ^a (0.00272)	0.00148 (0.00103)	-0.00124 (0.000844)
Mean:	0.202	0.165	0.243	0.276	0.110	0.153
5.AGI, 2019	-602.1 ^a (357.2)	-1127.9 (886.5)	-1,651.1 (1,114.4)	-704.9 (1,222.6)	-455.6 ^a (230.6)	-137.3 (146.8)
Mean:	40,056	99,843	68,857	59,984	34,540	30,086
N workers	412,239	95,206	72,704	169,853	328,299	138,343
N counties	1,008	630	513	882	996	889

Note: Table reports results from estimating Specification 2 in the text. The dependent variable is indicated in each row (note: all are predetermined variables to serve as a test for balance). The independent variable is the (county-leave-out) unconditional average amount of UI compensation received in the entire state, i.e. the state 2020 share with UI times the average amount of UI conditional on receiving UI, for the group indicated in each column. All results are restricted to individuals who live in zipcodes within 25 miles of the county border and control for the log population of the county, the log area of the county, the percent of the county classified by the BLS as urban, and the percent of the population living in an urban area. Standard errors two-way clustered on border-county-pair and state in parentheses* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.

F UI Takeup in Previous Crises

In this Appendix, we compare UI experience among self-employed and IC workers to W2-only workers in two past crises: the 2007-9 Great Recession and in 2005 following Hurricane Katrina. The latter was notable because Disaster Unemployment Assistance (DUA) extended UI to self-employed workers.

In F.1, we show that UI takeup among self-employed workers in 2005 following Hurricane Katrina was almost as high as PUA, around 35 percent of self-employed and gig workers took up DUA. In comparison, we see very little takeup of UI during 2008, when no UI was extended to self-employed workers.

Despite the high UI takeup rates among self-employed during 2005, the amount of money received was small, as shown in F.2. This is because DUA only paid at most the maximum weekly benefit amount in Louisiana. As a result, the average amount of benefits received at the time was only around \$1,000.

Figure F.1: Share Receiving UI

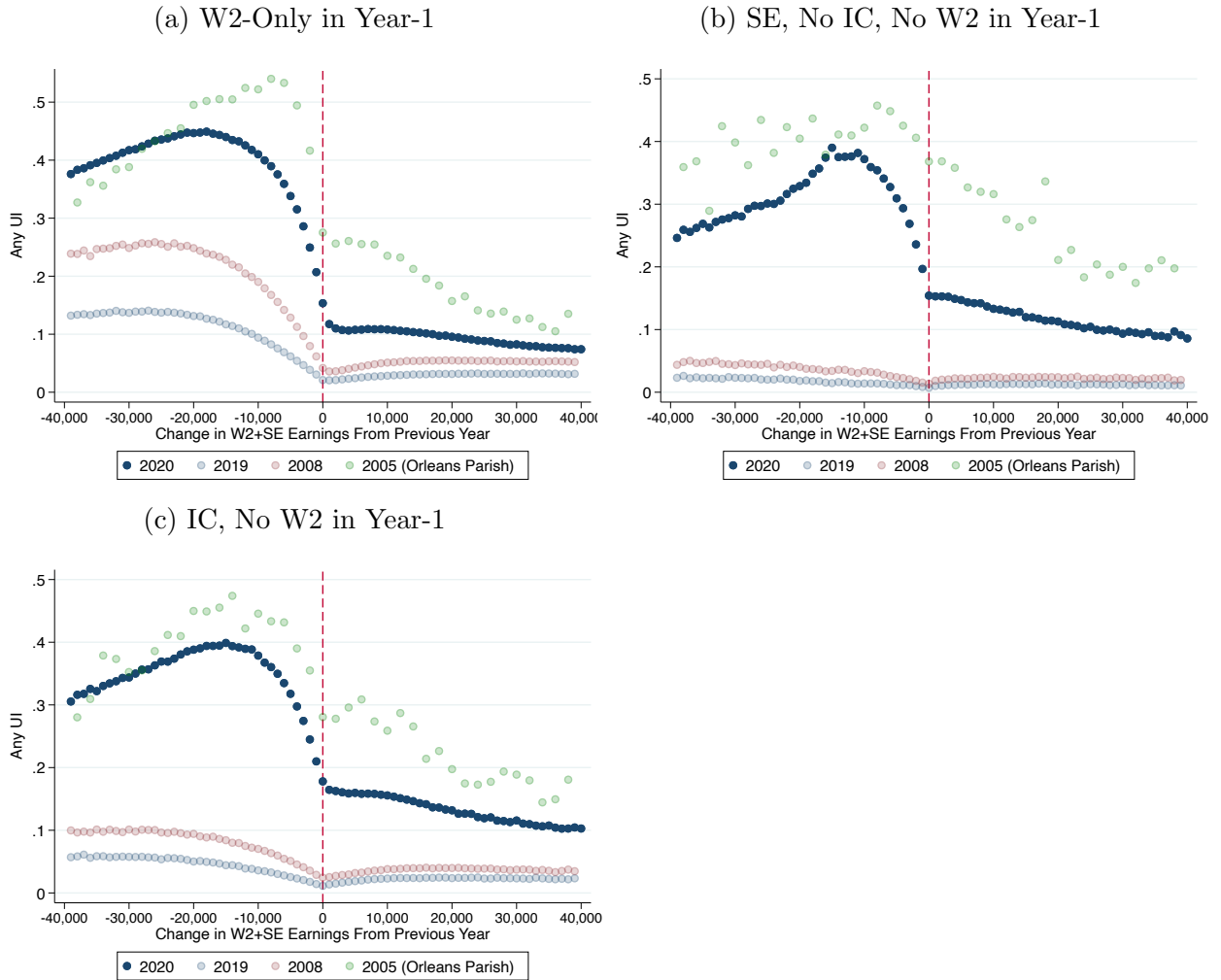
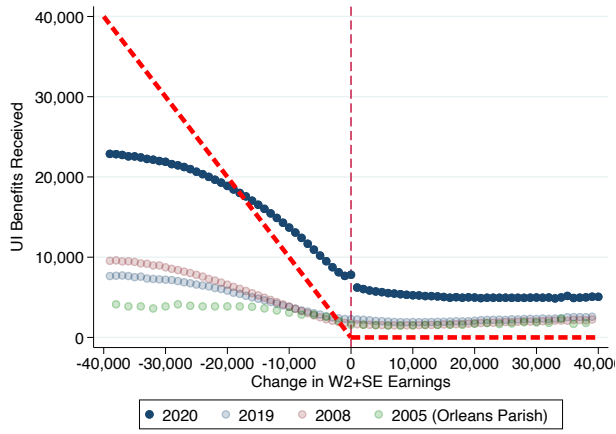
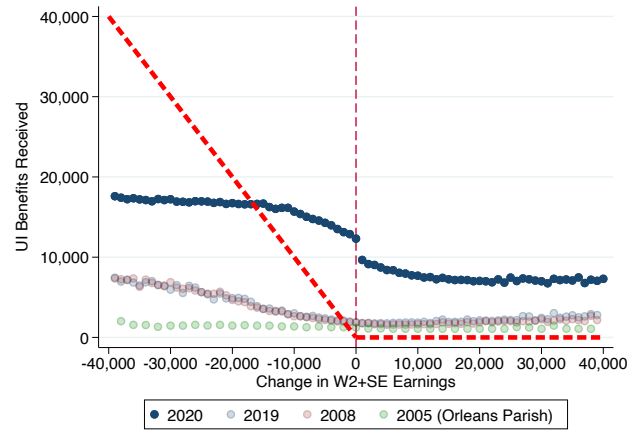


Figure F.2: Median \$ UI, Conditional on Receiving UI

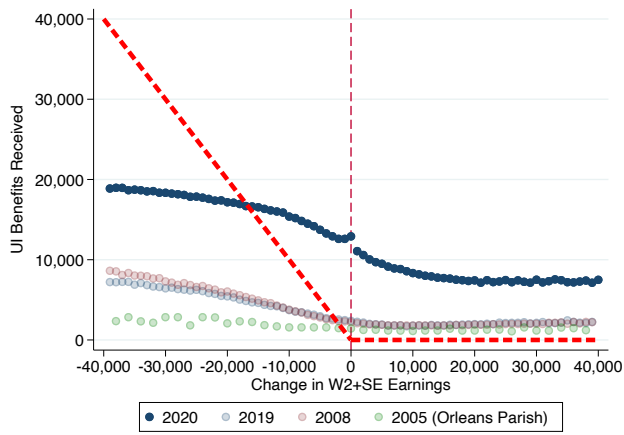
(a) W2-Only in Year-1



(b) SE, No IC, No W2 in Year-1



(c) IC, No W2 in Year-1



G State and Metro Area Tabulations

Notes: Tables reflects tax filing status as of December 2022. Counts less than 50 are suppressed.

Table G.1: Platform Gig 1099's, 2019, By State and Tax Filing (Thousands)

	Tax Filers				Non-Filers	
	Has SE		No SE		-	-
	Has W2	No W2	Has W2	No W2	Has W2	No W2
AK	0.6	0.3	0.7	0.1	0.1	0.1
AL	3.0	1.6	4.7	0.9	1.0	0.6
AR	1.5	0.7	1.8	0.4	0.3	0.2
AZ	10.3	6.3	17.2	4.3	3.7	2.7
CA	87.7	77.9	105.1	29.4	23.2	23.2
CO	13.3	7.8	14.8	3.3	3.3	2.3
CT	3.7	2.7	4.8	1.1	0.7	0.8
DC	1.8	1.5	2.8	0.6	0.8	0.7
DE	1.8	0.7	3.4	0.4	0.7	0.3
FL	29.1	28.5	42.5	14.1	5.8	6.6
GA	12.6	9.1	22.9	5.5	5.3	3.6
HI	1.4	1.2	1.1	0.4	0.3	0.3
IA	1.7	0.7	2.0	0.3	0.4	0.2
ID	1.6	1.0	1.6	0.4	0.3	0.2
IL	22.5	20.7	26.0	6.5	5.7	6.1
IN	7.0	3.1	9.8	1.6	1.6	0.9
KS	2.7	1.1	3.2	0.6	0.6	0.4
KY	4.2	1.9	6.0	1.0	1.0	0.6
LA	3.2	2.4	4.6	1.2	1.0	0.8
MA	21.0	13.8	19.5	3.2	3.8	3.7
MD	12.8	10.5	19.0	4.0	4.1	3.8
ME	0.7	0.4	0.7	0.2	0.1	0.1
MI	13.7	7.0	16.8	3.3	3.1	2.0
MN	9.9	4.0	9.1	1.2	1.6	0.8
MO	7.1	3.2	10.6	1.6	2.2	1.1
MS	1.1	0.5	1.7	0.3	0.3	0.2
MT	0.6	0.3	0.6	0.1	0.1	0.1
NC	10.2	5.8	16.9	3.4	3.0	1.9
ND	0.4	0.1	0.4	0.0	0.1	0.0
NE	1.7	0.7	1.9	0.3	0.3	0.2
NH	1.1	0.7	1.2	0.3	0.2	0.2
NJ	15.6	14.2	16.8	3.8	3.1	2.9
NM	1.2	0.7	1.7	0.5	0.3	0.3
NV	6.3	6.5	8.6	3.2	1.7	1.9
NY	35.5	64.4	31.6	9.2	6.1	8.5
OH	15.2	6.9	23.5	3.8	3.8	2.5
OK	3.4	1.6	5.7	1.2	1.1	0.8
OR	6.1	3.8	6.4	1.6	1.5	1.2
PA	15.8	11.2	18.4	3.8	3.8	3.2
RI	1.8	1.2	2.0	0.4	0.3	0.3
SC	4.5	2.4	6.7	1.4	1.2	0.9
SD	0.4	0.1	0.4	0.1	0.1	0.0
TN	8.1	4.6	11.2	2.0	2.1	1.4
TX	34.1	22.7	52.4	12.6	8.4	6.7
UT	4.7	2.7	5.6	1.3	0.8	0.5
VA	14.6	11.3	16.9	3.5	3.1	2.6
VT	0.5	0.2	0.4	0.1	0.1	0.0
WA	14.2	10.1	14.0	3.2	2.7	2.4
WI	4.7	2.1	5.4	0.8	0.9	0.6
WV	0.9	0.4	1.0	0.2	0.2	0.1
WY	0.3	0.1	0.4	0.1	0.1	0.0

Table G.2: Platform Gig 1099's, 2020, By State and Tax Filing (Thousands)

	Tax Filers				Non-Filers	
	Has SE		No SE		-	-
	Has W2	No W2	Has W2	No W2	Has W2	No W2
AK	1.5	0.6	1.7	0.3	0.4	0.2
AL	7.3	3.0	11.6	1.6	3.5	1.9
AR	3.9	1.5	5.6	0.8	1.4	0.8
AZ	20.8	9.6	30.4	5.3	9.5	6.4
CA	120.4	83.3	139.6	34.6	36.9	36.5
CO	21.0	9.8	21.5	4.0	6.2	4.5
CT	7.7	3.9	9.8	1.6	1.9	1.7
DC	2.1	1.5	3.4	0.6	1.2	1.2
DE	3.6	1.3	6.4	0.7	1.7	0.9
FL	53.0	41.3	74.9	17.6	14.9	14.0
GA	23.4	13.7	44.1	7.7	13.7	8.6
HI	2.3	1.3	2.5	0.6	0.8	0.6
IA	4.6	1.3	4.9	0.5	1.2	0.6
ID	3.6	1.6	3.5	0.6	0.9	0.5
IL	36.4	26.0	42.4	9.2	12.2	11.6
IN	15.6	5.4	19.0	2.5	4.2	2.4
KS	5.2	1.8	6.1	0.8	1.6	0.9
KY	8.3	3.1	11.3	1.5	2.4	1.4
LA	7.3	3.3	12.7	1.9	3.5	2.4
MA	21.2	13.2	21.8	4.8	4.7	4.7
MD	21.4	14.1	33.7	6.1	9.1	7.2
ME	1.6	0.6	1.8	0.3	0.4	0.2
MI	30.6	11.8	31.7	5.1	8.3	4.8
MN	17.5	5.5	15.3	1.9	3.5	2.0
MO	14.0	4.8	18.1	2.2	5.4	2.6
MS	2.9	1.2	5.3	0.7	1.4	0.8
MT	1.7	0.6	1.5	0.2	0.4	0.3
NC	21.0	9.9	32.0	5.0	8.5	5.2
ND	1.2	0.3	1.2	0.1	0.3	0.1
NE	3.5	1.1	3.9	0.4	0.8	0.4
NH	2.2	0.9	2.4	0.4	0.5	0.4
NJ	26.5	16.6	29.5	5.5	6.9	6.1
NM	3.1	1.4	4.0	0.8	1.1	0.8
NV	9.0	6.6	13.2	3.4	3.6	3.7
NY	56.0	61.3	58.1	14.2	13.1	16.3
OH	32.6	12.0	43.2	5.7	9.6	6.0
OK	7.3	3.0	10.4	1.8	2.9	2.0
OR	12.2	5.7	11.7	2.2	3.5	2.9
PA	32.0	16.3	36.5	6.1	9.2	7.2
RI	2.8	1.5	3.2	0.6	0.6	0.5
SC	9.8	4.5	14.8	2.3	3.6	2.3
SD	1.0	0.3	1.0	0.1	0.2	0.1
TN	15.1	6.9	21.2	3.2	5.0	3.0
TX	59.1	33.0	92.1	17.3	20.3	15.4
UT	8.0	3.5	8.6	1.6	1.8	1.1
VA	26.5	15.7	34.1	6.4	8.4	6.0
VT	0.7	0.3	0.7	0.1	0.2	0.1
WA	22.3	12.6	23.1	4.8	5.5	5.0
WI	9.6	3.1	10.3	1.2	2.2	1.3
WV	2.4	0.9	2.6	0.4	0.6	0.5
WY	0.8	0.3	0.8	0.1	0.2	0.1

Table G.3: Platform Gig 1099's, 2021, By State and Tax Filing (Thousands)

	Tax Filers				Non-Filers	
	Has SE		No SE		-	-
	Has W2	No W2	Has W2	No W2	Has W2	No W2
AK	2.6	1.0	2.9	0.3	1.1	0.6
AL	11.2	4.3	20.6	2.2	8.5	3.9
AR	5.7	2.3	9.1	1.1	3.4	1.8
AZ	28.6	13.6	42.7	5.8	20.4	11.4
CA	185.5	116.9	193.4	34.9	88.9	67.5
CO	28.2	13.3	30.4	4.5	11.4	7.5
CT	12.4	6.1	18.3	2.3	5.3	3.7
DC	2.7	1.9	4.6	0.6	2.2	1.7
DE	5.2	2.0	9.5	0.8	3.8	1.8
FL	92.4	71.0	142.2	23.2	45.3	32.9
GA	47.5	22.0	96.1	9.6	37.9	17.6
HI	3.8	2.2	4.0	0.8	1.5	1.2
IA	7.4	2.0	8.4	0.7	3.1	1.2
ID	5.8	2.3	6.2	1.0	2.6	1.1
IL	52.5	32.1	64.7	9.6	26.3	19.2
IN	25.4	8.6	35.6	3.8	11.6	5.3
KS	7.9	2.8	10.0	1.1	4.0	1.7
KY	13.3	4.6	19.1	2.1	6.5	3.2
LA	10.0	5.3	18.6	2.4	7.6	4.5
MA	30.9	16.3	30.5	4.5	10.9	8.6
MD	31.0	17.9	45.9	5.2	19.7	12.2
ME	2.9	1.0	3.6	0.4	1.0	0.5
MI	40.7	16.5	49.6	6.7	20.6	10.1
MN	23.9	7.7	21.5	2.3	8.2	3.6
MO	21.6	7.8	30.1	3.0	13.5	5.6
MS	4.8	1.7	10.1	1.0	3.5	1.7
MT	2.6	0.8	2.4	0.3	1.1	0.6
NC	34.4	14.8	56.0	6.5	22.2	10.9
ND	1.9	0.5	2.1	0.2	0.7	0.3
NE	5.4	1.7	6.5	0.6	2.0	0.9
NH	3.9	1.4	4.3	0.5	1.6	0.9
NJ	42.8	25.2	52.3	7.8	19.1	13.2
NM	5.4	2.2	7.5	1.1	2.6	1.7
NV	14.3	10.5	19.6	3.8	8.4	6.1
NY	80.1	81.5	88.9	18.1	30.9	30.2
OH	50.0	18.0	69.7	7.7	22.7	11.7
OK	9.9	4.3	15.2	2.2	6.5	3.9
OR	17.7	7.9	16.9	2.6	7.8	5.2
PA	46.6	22.7	60.7	8.8	21.7	13.9
RI	4.8	2.2	5.6	0.7	1.5	1.1
SC	16.2	6.7	27.6	3.0	9.6	5.0
SD	1.9	0.5	1.9	0.2	0.6	0.2
TN	25.0	10.7	36.9	3.9	13.3	6.6
TX	95.9	51.6	158.0	22.0	55.4	31.7
UT	11.6	4.5	12.7	1.6	4.6	2.5
VA	38.1	19.4	47.6	6.1	18.6	10.4
VT	1.3	0.4	1.2	0.1	0.5	0.2
WA	32.8	17.0	33.8	5.5	13.7	9.1
WI	16.8	5.0	18.5	1.8	6.4	2.9
WV	4.1	1.4	5.2	0.7	1.7	1.0
WY	1.4	0.5	1.4	0.2	0.5	0.3

Table G.4: Platform Gig 1099's, By State and Year (Thousands)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
AK	0.0	0.0	0.1	0.2	0.4	0.8	0.6	1.9	4.7	8.5
AL	0.2	0.2	0.3	1.4	7.9	4.1	5.7	11.9	28.8	50.8
AR	0.1	0.1	0.3	1.5	4.2	1.5	2.4	5.1	14.0	23.3
AZ	0.6	1.2	6.6	20.7	46.5	36.4	32.6	44.8	82.0	122.5
CA	3.7	14.7	80.7	248.5	408.4	343.5	328.7	347.9	451.5	687.1
CO	0.4	1.0	5.5	18.7	37.9	31.2	33.9	44.9	67.0	95.3
CT	0.2	0.3	1.4	8.1	17.4	8.3	9.5	13.9	26.7	48.1
DC	0.1	0.6	2.9	9.3	13.7	9.9	8.8	8.3	10.1	13.9
DE	0.1	0.1	0.2	1.9	5.0	2.5	2.6	7.4	14.6	23.2
FL	1.8	2.2	18.6	94.6	202.7	101.9	92.2	127.7	215.8	407.1
GA	1.5	2.8	11.1	42.6	89.2	50.1	45.1	59.8	111.4	230.7
HI	0.0	0.0	0.6	2.8	6.8	4.2	3.5	4.5	8.0	13.7
IA	0.1	0.1	0.4	2.6	6.4	2.4	2.5	5.4	13.1	23.0
ID	0.0	0.1	0.2	1.1	3.1	2.3	3.0	5.2	10.7	18.9
IL	2.1	7.2	27.1	81.1	131.4	87.0	90.1	87.9	137.9	204.4
IN	0.3	0.6	2.8	12.3	23.1	13.2	14.8	24.3	49.1	90.3
KS	0.1	0.2	0.8	3.3	7.5	3.0	4.7	8.6	16.5	27.6
KY	0.2	0.2	1.0	5.5	10.8	6.9	8.3	14.8	28.0	48.8
LA	0.2	0.2	0.6	7.5	20.3	9.3	10.3	13.4	31.2	48.5
MA	1.0	3.0	16.9	39.7	61.0	44.7	57.9	65.1	70.4	101.8
MD	0.7	2.1	11.6	43.4	68.0	51.2	47.0	54.4	91.7	131.9
ME	0.0	0.1	0.3	1.2	2.6	1.1	1.2	2.2	4.9	9.5
MI	0.5	0.8	3.9	18.2	31.9	22.5	29.9	46.2	92.4	144.3
MN	0.3	0.7	2.9	8.1	16.9	15.6	18.0	26.8	45.8	67.3
MO	0.4	0.5	1.1	5.7	15.9	8.9	14.6	26.1	47.1	81.7
MS	0.1	0.1	0.2	0.9	3.3	1.6	1.9	4.2	12.2	22.9
MT	0.0	0.0	0.0	0.2	1.1	0.6	0.9	1.8	4.7	7.7
NC	0.7	1.0	5.7	22.8	48.9	22.5	25.4	41.6	81.8	144.7
ND	0.0	0.0	0.0	0.4	1.0	0.6	0.5	1.1	3.1	5.6
NE	0.0	0.1	0.3	2.1	4.2	2.3	2.6	5.1	10.2	17.0
NH	0.1	0.1	0.3	1.6	3.4	1.8	2.1	3.7	6.6	12.5
NJ	0.6	1.5	8.9	37.5	74.0	50.2	47.4	56.8	91.2	160.4
NM	0.1	0.1	0.5	1.7	4.5	2.4	2.8	4.8	11.2	20.5
NV	0.2	0.2	1.4	9.5	34.2	25.7	25.0	28.4	39.4	62.7
NY	1.4	5.4	25.6	53.3	93.9	115.8	137.8	155.9	219.0	329.8
OH	0.6	0.8	3.8	21.2	46.2	25.3	34.4	56.2	109.1	179.8
OK	0.1	0.2	1.2	5.6	12.4	5.5	8.1	13.9	27.5	42.0
OR	0.2	0.3	0.9	6.6	14.9	15.0	14.7	20.6	38.3	58.2
PA	0.6	1.0	4.8	32.6	74.5	44.5	43.2	56.5	107.4	174.5
RI	0.1	0.1	0.9	4.0	7.2	3.5	4.3	6.0	9.2	16.0
SC	0.2	0.3	1.5	7.1	19.0	7.1	9.0	17.3	37.4	68.1
SD	0.0	0.0	0.0	0.1	0.2	0.5	0.5	1.1	2.8	5.3
TN	0.3	0.4	3.6	16.3	32.7	18.3	20.1	29.7	54.4	96.4
TX	1.9	3.4	24.4	89.7	164.9	99.9	100.5	138.0	237.4	414.7
UT	0.1	0.1	0.7	3.5	10.3	9.0	11.1	15.8	24.6	37.4
VA	1.0	3.1	11.9	30.9	56.5	42.2	41.8	52.3	97.2	140.2
VT	0.0	0.0	0.1	0.4	0.9	0.4	0.7	1.2	2.0	3.7
WA	0.8	2.0	6.6	18.2	34.9	35.5	41.0	46.9	73.3	111.9
WI	0.2	0.3	1.5	7.9	15.2	8.4	8.9	14.6	27.7	51.5
WV	0.1	0.1	0.1	0.3	1.6	1.0	1.1	2.9	7.3	14.1
WY	0.0	0.0	0.0	0.1	0.2	0.3	0.4	1.1	2.3	4.2

Table G.5: Platform Gig 1099's, By State and Year (Percent of Tax Workforce)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
AK	0.0	0.0	0.0	0.0	0.1	0.2	0.2	0.5	1.2	2.1
AL	0.0	0.0	0.0	0.1	0.3	0.2	0.2	0.5	1.1	2.0
AR	0.0	0.0	0.0	0.1	0.3	0.1	0.2	0.3	0.9	1.5
AZ	0.0	0.0	0.2	0.6	1.4	1.0	0.9	1.2	2.2	3.2
CA	0.0	0.1	0.4	1.2	2.0	1.6	1.6	1.6	2.2	3.3
CO	0.0	0.0	0.2	0.6	1.2	1.0	1.0	1.3	2.0	2.8
CT	0.0	0.0	0.1	0.4	0.9	0.4	0.5	0.7	1.3	2.4
DC	0.0	0.2	0.8	2.4	3.5	2.5	2.2	2.1	2.7	3.6
DE	0.0	0.0	0.0	0.4	0.9	0.5	0.5	1.3	2.7	4.1
FL	0.0	0.0	0.2	0.9	1.9	0.9	0.8	1.1	1.9	3.4
GA	0.0	0.1	0.2	0.8	1.6	0.9	0.8	1.0	1.9	3.9
HI	0.0	0.0	0.1	0.4	0.9	0.5	0.4	0.6	1.1	1.8
IA	0.0	0.0	0.0	0.1	0.4	0.1	0.1	0.3	0.7	1.3
ID	0.0	0.0	0.0	0.1	0.3	0.2	0.3	0.5	1.1	1.8
IL	0.0	0.1	0.4	1.1	1.9	1.2	1.3	1.2	2.0	3.0
IN	0.0	0.0	0.1	0.3	0.6	0.4	0.4	0.6	1.3	2.4
KS	0.0	0.0	0.0	0.2	0.5	0.2	0.3	0.5	1.0	1.7
KY	0.0	0.0	0.0	0.2	0.5	0.3	0.4	0.6	1.2	2.1
LA	0.0	0.0	0.0	0.3	0.9	0.4	0.4	0.6	1.3	2.1
MA	0.0	0.1	0.4	1.0	1.5	1.1	1.4	1.6	1.8	2.6
MD	0.0	0.1	0.3	1.3	2.0	1.5	1.3	1.6	2.7	3.8
ME	0.0	0.0	0.0	0.2	0.3	0.1	0.2	0.3	0.6	1.2
MI	0.0	0.0	0.1	0.3	0.6	0.4	0.5	0.8	1.7	2.7
MN	0.0	0.0	0.1	0.2	0.5	0.5	0.5	0.8	1.4	2.0
MO	0.0	0.0	0.0	0.2	0.5	0.3	0.4	0.8	1.4	2.4
MS	0.0	0.0	0.0	0.1	0.2	0.1	0.1	0.3	0.8	1.5
MT	0.0	0.0	0.0	0.0	0.2	0.1	0.2	0.3	0.8	1.2
NC	0.0	0.0	0.1	0.4	0.9	0.4	0.5	0.7	1.4	2.5
ND	0.0	0.0	0.0	0.1	0.2	0.1	0.1	0.2	0.7	1.2
NE	0.0	0.0	0.0	0.2	0.4	0.2	0.2	0.5	0.9	1.5
NH	0.0	0.0	0.0	0.2	0.4	0.2	0.2	0.4	0.8	1.5
NJ	0.0	0.0	0.2	0.7	1.5	1.0	0.9	1.1	1.8	3.1
NM	0.0	0.0	0.0	0.2	0.4	0.2	0.3	0.5	1.1	2.0
NV	0.0	0.0	0.1	0.6	2.2	1.6	1.5	1.7	2.3	3.6
NY	0.0	0.1	0.2	0.5	0.9	1.0	1.2	1.4	2.1	3.1
OH	0.0	0.0	0.1	0.3	0.7	0.4	0.5	0.9	1.7	2.8
OK	0.0	0.0	0.1	0.3	0.6	0.3	0.4	0.7	1.4	2.0
OR	0.0	0.0	0.0	0.3	0.7	0.7	0.6	0.9	1.7	2.6
PA	0.0	0.0	0.1	0.5	1.1	0.6	0.6	0.8	1.5	2.5
RI	0.0	0.0	0.1	0.7	1.2	0.6	0.7	1.0	1.5	2.6
SC	0.0	0.0	0.1	0.3	0.7	0.3	0.3	0.6	1.4	2.4
SD	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.2	0.5	1.0
TN	0.0	0.0	0.1	0.5	0.9	0.5	0.5	0.8	1.4	2.5
TX	0.0	0.0	0.2	0.6	1.1	0.7	0.7	0.9	1.5	2.6
UT	0.0	0.0	0.0	0.2	0.6	0.5	0.6	0.9	1.4	2.0
VA	0.0	0.1	0.3	0.7	1.2	0.9	0.9	1.1	2.0	2.9
VT	0.0	0.0	0.0	0.1	0.2	0.1	0.2	0.3	0.5	1.0
WA	0.0	0.1	0.2	0.5	0.9	0.9	1.0	1.1	1.8	2.6
WI	0.0	0.0	0.0	0.2	0.4	0.2	0.3	0.4	0.8	1.5
WV	0.0	0.0	0.0	0.0	0.2	0.1	0.1	0.3	0.9	1.7
WY	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.3	0.7	1.3

Table G.6: Platform Gig 1099's, By MSA and Year (Percent of Tax Workforce)

	2014	2015	2016	2017	2018	2019	2020	2021
Atlanta, GA	0.4	1.3	2.4	1.4	1.2	1.5	2.5	4.8
Austin, TX	0.5	1.9	1.9	1.4	1.3	1.5	2.0	3.2
Baltimore, MD	0.3	1.1	1.7	1.2	1.0	1.4	2.6	3.9
Boston, MA	0.7	1.4	2.0	1.5	1.8	1.9	2.0	2.6
Charlotte, NC	0.2	0.7	1.4	0.7	0.9	1.2	2.1	3.5
Chicago, IL	0.6	1.6	2.6	1.7	1.7	1.6	2.5	3.5
Cincinnati, OH	0.1	0.5	0.9	0.6	0.9	1.2	1.9	3.0
Cleveland, OH	0.1	0.5	1.1	0.6	0.6	1.0	2.0	3.3
Columbus, OH	0.1	0.6	1.3	0.6	0.8	1.2	2.2	3.4
Dallas-Fort Worth, TX	0.3	0.9	1.6	1.0	0.9	1.2	1.9	3.2
Denver-Boulder, CO	0.3	0.9	1.7	1.4	1.5	1.8	2.5	3.4
Detroit, MI	0.1	0.5	0.8	0.6	0.7	1.2	2.3	3.7
Houston, TX	0.2	0.6	1.2	0.7	0.8	1.0	1.6	2.8
Indianapolis, IN	0.2	0.7	1.2	0.7	0.7	1.0	1.9	3.3
Jacksonville, FL	0.1	0.5	1.3	0.6	0.7	1.0	1.9	3.4
Kansas City, MO/KS	0.1	0.4	0.7	0.3	0.6	1.1	1.8	2.9
Las Vegas, NV	0.1	0.8	2.6	1.9	1.8	1.9	2.5	3.9
Los Angeles, CA	0.6	1.8	2.9	2.4	2.3	2.2	2.7	3.9
Memphis, TN	0.1	0.3	0.9	0.4	0.5	0.7	1.7	3.1
Miami, FL	0.4	2.1	3.8	2.0	1.6	1.9	2.5	4.7
Milwaukee, WI	0.1	0.5	0.9	0.5	0.6	0.8	1.4	2.5
Minneapolis-St. Paul, MN	0.1	0.4	0.7	0.7	0.8	1.1	1.9	2.7
New York, NY	0.3	0.7	1.3	1.4	1.6	1.7	2.3	3.5
Orlando, FL	0.2	1.1	2.4	1.1	1.0	1.4	2.2	3.8
Philadelphia, PA	0.1	0.8	1.8	1.2	1.1	1.2	2.1	3.5
Phoenix-Mesa, AZ	0.3	0.8	1.7	1.3	1.1	1.4	2.5	3.7
Pittsburgh, PA	0.1	0.6	1.1	0.6	0.6	0.9	1.5	2.3
Portland, OR	0.1	0.5	1.2	1.1	1.0	1.3	2.3	3.3
Providence, RI	0.1	0.6	1.2	0.6	0.7	1.0	1.5	2.6
Riverside, CA	0.1	0.6	1.1	1.0	0.9	1.2	2.0	3.4
Sacramento, CA	0.2	0.7	1.8	1.6	1.4	1.8	2.6	4.2
Salt Lake City, UT	0.1	0.3	0.8	0.6	0.7	1.0	1.5	2.3
San Antonio, TX	0.1	0.4	1.4	0.8	0.7	1.0	1.8	3.0
San Diego, CA	0.4	1.3	2.2	1.6	1.5	1.6	2.2	3.4
San Francisco, CA	1.1	2.3	3.0	2.6	2.4	2.1	2.2	3.1
San Jose, CA	0.5	1.4	2.2	2.0	2.0	1.9	2.0	2.9
Seattle, WA	0.3	0.8	1.4	1.4	1.6	1.6	2.2	3.1
St. Louis, MO	0.0	0.2	0.6	0.4	0.6	1.0	1.7	3.0
Tampa-St. Petersburg, FL	0.2	0.8	1.9	0.9	0.8	1.1	1.9	3.6
Virginia Beach, VA	0.1	0.5	1.3	0.8	0.8	1.1	2.7	3.8
Washington, DC	0.6	1.5	2.3	1.8	1.7	1.8	2.7	3.6