

# Is Gig Work Replacing Traditional Employment? Evidence from Two Decades of Tax Returns \*

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## Abstract

We examine the universe of tax returns in order to reconcile seemingly contradictory facts about the rise of alternative work arrangements in the United States. Focusing on workers in the “1099 workforce,” we document the share of the workforce with income from alternative, non-employee work arrangements has grown by 1.9 percentage points of the workforce from 2000 to 2016. More than half of this increase occurred over 2013 to 2016 and can be attributed almost entirely to dramatic growth among gigs mediated through online labor platforms. We find that the rise in online platform work for labor is driven by earnings that are secondary and supplemental sources of income. Many of these jobs do not show up in self-employment tax records: approximately 44 percent of the overall growth in the 1099 economy comes from people who do not file self-employment taxes. Examining the relationship between 1099s and self-employment tax records more generally, we find that the previously documented increases in self-employment tax filings since 2007 are largely driven by workers without 1099s. We discuss implications of these findings for tax administration and measurement of alternative work using tax data.

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# 1 Introduction

New institutions and technologies have made it simpler for self-employed individuals to do work for firms and peers that could have previously only been done in an employment relationship. As a result, speculation has grown that traditional jobs in the United States will be replaced by “gig” or “freelance” work performed by self-employed workers acting as independent contractors. While a shift towards a “gig economy” could increase opportunities for flexible work, it could have major ramifications for tax administration and social programs, which are often administered through employers. Therefore, it is crucial for policymakers to understand where and why such shifts are occurring.

Despite the attention from media and from policymakers, the evidence to date on the rise of a gig economy and of alternative work arrangements more generally has been mixed. On the one hand, administrative records, some survey evidence, and abundant anecdotal evidence suggest that alternative work arrangements, particularly independent contracting relationships, are on the rise (Abraham, Haltiwanger, Sandusky, and Spletzer, 2018b; Harris and Krueger, 2015; Katz and Krueger, 2019a; Farrell, Greig, and Hamoudi, 2018). Self-employment more generally has been shown to be increasing in tax returns (Jackson, Looney, and Ramnath, 2017; Abraham, Haltiwanger, Sandusky, and Spletzer, 2018b). Some recent surveys find that more than 30 percent of the workforce is engaged more broadly in some sort of freelance or “gig” work (Intelligence, 2018; Gallup, 2018; Bracha and Burke, 2018). At the same time, self-employment has not grown in the Current Population Survey (CPS), and the recent 2017 installment of Contingent Worker Supplement (CWS) to the CPS found that alternative work arrangements of all forms were no more prevalent in 2017 than they were in 2005 when the supplement was last conducted (Bureau of Labor Statistics, 2018a; Katz and Krueger, 2019b).

This paper analyzes the universe of U.S. tax returns in order to reconcile these seemingly contradictory findings on the growth of non-employee “gig” work. Tax data from the Internal Revenue Service (IRS) allow us to directly identify spells of contract work in which self-employed individuals do work for firms or intermediated by firms. We will refer to this group as the “1099 workforce” after the tax form we use to identify it.<sup>1</sup> Though just one of several alternative worker-firm arrangements, the 1099 workforce of freelancers and gig economy workers is particularly important part of the broader alternative workforce. Working with a firm as a self-employed contractor instead of an employee has significant implications for how tax and labor

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<sup>1</sup>Form 1099 reports a variety of payments made to individuals; by 1099 workforce, we are referring to 1099 recipients with non-employee income from firms reported on forms 1099-MISC and 1099-K. We discuss this in more detail in Section 1.

laws apply. Unlike traditional employees, self-employed independent contractors do not receive benefits associated with employment: they do not receive employer-sponsored health insurance, are not covered by the minimum wage or other protections of the Fair Labor Standards Act, are not part of states' unemployment insurance systems, and are on their own when it comes to training, retirement savings, and tax planning. Recent surveys suggest that independent contracting is more prevalent than other alternative work arrangements that involve an employer, such as temporary services. Moreover, since independent contract workers are self-employed, trends in this sector may drive broader trends in self-employment, including those documented in previous studies of IRS self-employment tax records (Jackson, Looney, and Ramnath, 2017; Abraham, Haltiwanger, Sandusky, and Spletzer, 2018b).

In our work, we pay special attention to a new and growing class of independent contract work mediated by online platforms, which have received a significant amount of attention in recent years. We refer to these arrangements, which are a subset of “1099 work,” collectively as the “online platform economy for labor” (labor OPE). We measure participation in the labor OPE based on employer names, building on work by Jackson, Looney, and Ramnath (2017). We follow other work (Farrell and Greig, 2016a,b; Farrell, Greig, and Hamoudi, 2018) and develop a broad definition of the labor OPE, focusing on a subset of companies that are primarily labor platforms. This allows us to directly measure the labor OPE based on information returns.

We find that share of earners participating in the 1099 workforce grew by 1.9 percentage points from 2000 to 2016, and now accounts for 11.8 percent of the workforce. Since the start of the Great Recession in 2007, the 1099 workforce has grown by 1 percentage point of the workforce, while at the same time the share earning only wages has shrunk by 1.1 percentage points. Looking at the sources of this growth in more detail, we find that virtually all of the growth in the 1099 workforce since 2007 is due to dramatic growth in labor OPE participation. Meanwhile, more traditional 1099 work has plateaued. By 2016, the share of workers with labor OPE income was approximately 1 percentage point of the workforce constituting 8.6 percent of the 1099 workforce.

While we see dramatic growth in the “extensive” margin of participation in the 1099 workforce, we also find that these individuals are no more likely to earn a full-time living in the 1099 workforce in 2016 than they were in 2005. We find that the exponential growth in labor OPE work is driven by individuals whose primary annual income derives from traditional jobs and who supplement that income with platform-mediated work. Moreover, a majority of participants only derive small amounts of income from labor OPE work—fewer than half earned more

than \$2,500 in 2016. This is largely consistent with recent findings from studies of individual bank account data (Kousta, 2018; Farrell and Greig, 2016b,a; Farrell, Greig, and Hamoudi, 2018). In general, for 1099 work—as well as self-employment more broadly—we find that the closer we move to a notion of “full” time employment, the less growth we see. Thus, consistent with the 2017 CWS results, we find no evidence that “traditional” work arrangements are being supplanted by independent contract arrangements reported on 1099s.

When comparing the demographic characteristics of the 1099 workforce to other groups of workers, we find that participants in the labor OPE look different than other kinds of workers—including other 1099 workers. *Inter alia*, labor OPE workers in a given year are much more likely to be male, single, and to have experienced unemployment in that year. Labor OPE participants also tend to be younger than other self-employed workers, and the youngest workers are most likely to have small amounts of earnings. Outside of the labor OPE, self-employed individuals with and without 1099 earnings are more similar. Compared to workers with wage income alone, the non-OPE 1099 workers tend to be older, are more likely to be married, and more likely to claim Social Security retirement benefits.

We find important heterogeneity in these trends across demographic groups and regions of the United States. Outside the labor OPE, non-employee work has become more prevalent among women since 2000, but not among men. By contrast, the rise in labor OPE employment is larger among men than women. In addition, non-OPE 1099 work at any level of earnings becomes more prevalent after Social Security eligibility at age 62, whereas labor OPE “moonlighting” for small amounts of money is much more prevalent among younger workers. Geographically, the labor OPE is concentrated in large city centers, while non-OPE 1099 work is much less concentrated and much more common in rural areas of the plains states and the Southern states.

These findings help reconcile competing narratives about the growth of the gig economy. Our results verify the explosive growth in the labor OPE documented in data from rideshare platforms (Hall and Krueger, 2015) and bank account data (Kousta, 2018; Farrell, Greig, and Hamoudi, 2018; Farrell and Greig, 2016a,b). Yet our findings offer an explanation as to why OPE work has not registered in surveys like the CWS. While many such surveys ask individuals about their primary source of income during a single week, we find that labor OPE work typically supplements traditional W2 traditional jobs over the course of the year. At the same time, we find that much of the previously documented rise in self-employment tax filings is not driven by 1099 work at all.

We also note that although we find that only 11.8 percent of the workforce participates

in the 1099 workforce, these findings do not necessarily contradict studies finding that many more workers than this are engaged in some kind of informal work (Bracha and Burke, 2018). Similar to the CWS, our study focuses on work that is firm-facing or firm-intermediated, and, moreover, we only measure formal work reported to the IRS. It is likely that many individuals also engage in informal consumer- or household-facing side jobs, such as flea-market selling, driveway shoveling, babysitting, or house cleaning. We cannot identify such activity in 1099 data—in fact, such activity is likely not reported to the IRS at all in many cases. This limits our ability to speak to the prevalence of such work, to trends over time, and to whether or not new work in the OPE is substituting for or adds to other kinds of informal work.

This paper proceeds as follows: In section 2, we provide an overview of how we define and measure alternative work in tax data. Section 3 provides our first results, showing high-level trends in tax data since the 2000s. In Section 4, we further decompose these trends, examining in detail who participates, and focusing on trends by gender and age. In section 5, we compare trends in the 1099 workforce to trends in self-employment more broadly. Section 6 concludes.

## 2 Measuring the “Gig” Economy

### 2.1 What is Gig Work?

One of the challenges in measuring the rise of the “gig” (sometimes referred to as the “alternative” or “nontraditional”) workforce is the wide range of terminology, which is employed in a variety of ways in different contexts. In this paper, our focus is on non-traditional work arrangements that substitute for the traditional employer-employee relationship. More specifically, we examine activities that are firm-facing or firm-mediated in nature. This is consistent with the notion of “alternative work” employed in the BLS’ Contingent Worker Supplement (CWS), as well as the notion of the “gig” economy in Abraham, Haltiwanger, Sandusky, and Spletzer (2018b). By contrast, we do not focus on other types of informal or occasional work that are consumer- or household-facing, such as babysitting or flea-market selling. Although multiple surveys indicate that many Americans partake in this latter category of work, such work is by no means new and is often informal or “under-the-counter.” To the extent this income is reported to the IRS, we will also examine growth in self-employment more broadly later in the paper in Section 5. Moreover, this informal work is usually not a direct alternative to firm mediated work; although a possible exception may be the peer-to-peer transactions mediated by firms in the Online Platform Economy, which we discuss below.

Non-traditional firm-facing work arrangements may take several forms (Bernhardt, Batt, Houseman, and Appelbaum, 2016). The CWS categorizes alternative work arrangements into four different classes of workers: workers who are identified as independent contractors, independent consultants, or freelance workers; on-call workers who are called to work only as needed; temporary help agency workers paid by a temporary help agency; and finally, workers provided by contract firms (See Bureau of Labor Statistics, 2018b). Our work focuses on this first group, which we will refer to as “independent contractors” for convenience. There is a policy rationale for this focus. Independent contractor relationships differ from the other categories in a crucial respect—independent contractors are not employed by the firms for which they work. Rather, they are legally self-employed, doing “gig” work with firms on a freelance basis. The evolution of these arrangements is therefore important to focus on in the context of both tax and labor law that treat employees and self-employed contractors differently in important ways. Moreover, this category is by far the largest component of the alternative workforce, comprising 68 percent of the contingent workforce as measured in the 2017 CWS.

Fortunately, independent contractor relationships are directly observable in tax records. Payments by firms to self-employed individuals are reported on a form sent to individuals in a similar way as are wages. Whereas other components of the contingent workforce are more difficult to identify, this paper trail makes it relatively easy to identify and study independent contractors in tax data. We discuss this in more detail in the next section

In our work, we pay special attention to a new and growing class of independent contract work mediated by online platforms. We refer to these arrangements—which are a subset of the broader “gig” economy—as the “online platform economy” for labor (labor OPE). In the OPE, consumers directly interface with a digital platform technology, which matches them with contractors supplying labor and determines key parameters of the transaction. If a customer is not satisfied with the service, customer service is often handled by the corporate platform, not the worker supplying the service. Thus, although contractors typically provide services directly to consumers, labor OPE transactions are crucially firm-mediated—and therefore are considered independent contractors. While many transactions in the broader OPE involve selling of goods or rental of durable capital, our focus in this paper is on labor supplied on these platforms. Accordingly, we examine online platforms used to mainly trade labor services.

## 2.2 The 1099 Workforce

In this section, we describe how we identify the firm-facing gig economy in IRS tax data. Our classification relies on forms issued by employers, or “information returns.” By far the most common information return issued by employers is Form W-2, which is issued to wage workers. Many firms, particularly those outside of the labor OPE, use traditional employees alongside nontraditional workers. Two types of information returns allow us to focus on independent contractors at these firms. One important information return for our purposes is Form 1099-MISC. More specifically, firms are required to report all compensation of \$600 or more to self-employed independent contractors in Box 7 of Form 1099-MISC (“nonemployee compensation”). We take the presence of Box 7 income as an indicator for our primary measure of alternative work. Until 2011, all “freelance” or “gig” work done for firms or for clients through intermediaries would be reported on this form.

However, reporting rules for intermediaries have changed over time in important ways that mainly affect work in the OPE. In 2011, a new law went into effect requiring companies that processed credit cards, electronic payments, or other transactions to report each recipient’s payments on Form 1099-K. Starting in 2012, several important online intermediaries in the OPE began issuing the form 1099-K instead of 1099-MISC non-employee compensation.

The income paid to gig workers on OPE labor platforms is, for all practical purposes, non-employee compensation. However, one challenge in identifying OPE work is that 1099-Ks are also issued for income from selling that is not non-employee compensation. We therefore identify and track the labor OPE workforce over time by identifying approximately 50 important online “gig” platforms on which self-employed individuals offer labor services to firms or individual clients. We then measure the total payments individuals receive from these companies that are reported on either a 1099-K or a 1099-MISC with non-employee compensation. We also explore alternative approaches to identifying OPE work, as some companies cannot be identified by this method.<sup>2</sup> For example, we use mentions of platform names in taxpayer-reported descriptions of business activity (line A) on Schedule C to identify additional instances of OPE work.

A potentially important limitation to studying the 1099-K is that companies in the labor OPE classifying themselves as third party networks are only required to file this form if the total amount of such transactions exceeds \$20,000 and the aggregate number of such transactions exceeds 200. In practice, this does not appear to impact our analysis through 2016, as we find most of the major platforms have issued 1099-Ks to all platform participants, regardless of the

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<sup>2</sup>For some platforms that pay through the payment processor Paypal, the 1099 will be issued by Paypal, and cannot be separately tied to a company in the OPE.

earnings level, in at least some years. However, individual firms have announced changes to their policies over time. These future changes in firms’ policies may impact measurement more severely in the future.

We refer to the “gig economy” of firm-facing non-employee work reported on these forms as “1099 work” and to participants as the “1099 workforce.” There are a number of caveats to studying the gig work that appears on 1099 forms. Some forms of work in the labor OPE is clearly new economic activity, the most notable being paid ridesharing, which was largely non-existent before 2011. In other contexts, new forms of firm-mediated activity in the OPE may be supplanting informal work previously done in an informal setting, “under the table” in the sense that this income was unlikely to be reported to tax authorities via an information return. This is more likely the case for professional freelancers who now supply labor via the labor OPE. Thus, while important to measure activity showing up in the tax system, caution is required before interpreting growth entirely as new economic activity.

### **2.3 Self-Employment and the 1099 Workforce**

From the perspective of the tax code, 1099 independent contractors—those with either 1099-MISC non-employee compensation or an OPE 1099-K—are self-employed. Formally, this 1099 income, like all self-employment income, is considered active business income by the IRS. Accordingly, unless individuals become incorporated, this income should be reported to tax authorities as proceeds from a wholly-owned business on Schedule C.

The income reported on 1099 returns is different from W-2 employment income in a key respect. Whereas form W-2 reports the net returns to work, 1099 returns report gross revenues inclusive of any costs incurred in the course of business. Thus, individuals may claim deductible business expenses on Schedule C in order to determine their net income (i.e profit). We are able to observe both gross and net measures of income, as well as expenses, on Schedule C. However, expenses are not separately attributed to specific contracts reported on distinct 1099s.

A standard approach to measuring self employment in tax records is to examine Self-Employment Contributions Act (SECA) tax filings on Schedule SE of Form 1040. These taxes are paid in lieu of the FICA payroll taxes paid by W-2 employees. However, many SECA tax payers do not receive 1099s, and many 1099 recipients are not required to pay SECA taxes. Individuals are subject to self-employment SECA taxes on their Schedule C net profits only if they exceed a de minimus level of \$400. All income subject to SECA taxes—including Schedule C income, self-employment farm income, and certain income from partnerships and corporations—



is reported on an individual basis on Schedule SE. Hence, only 1099 income that exceeds \$400 *after* expenses is reported on Schedule SE. Conversely, Schedule SE self-employment income is not always derived from payments reported on a 1099. Self-employed persons with directly consumer-facing activities—for examples shopkeepers, farmers, artists, and handymen who do not use online platforms—can generate SE income without receiving a 1099.

Previous work using tax data has mainly focused on tax filers who file Schedule SE taxes. Abraham, Haltiwanger, Sandusky, and Spletzer (2018b) focus on Schedule C filers, while Jackson, Looney, and Ramnath (2017) focus on Schedule SE and Schedule C filers. Appendix Figure A.1 shows that rates of Schedule C/SE filing have declined overtime, and non-compliance appears particularly severe in the labor OPE, where 43 percent of 1099 recipients did not file a Schedule C or SE. There are a number of reasons why individuals receiving a 1099 may not file as self-employed. One innocent reason (albeit still running afoul of tax filing obligations) is that these individuals do not perceive themselves to be self-employed, and instead file this income as “other income” or add it to their main earnings. Other reasons include not understanding that receiving receipts over \$400 mandates filing and paying self-employment taxes, even if total income falls below the standard deduction. In our subsequent analysis, we will show there is substantial growth in alternative work outside of Schedule SE filing.

### 3 Changes in the 1099 Workforce

In this section, we report the size of the 1099 workforce in various ways. We begin with the broadest measure of counts of 1099s, and show how different components of the broader 1099 population, such as Schedule SE filers, have evolved. To put these raw counts in perspective with trends occurring elsewhere in the workforce, we divide these counts by the total number of earners in the tax data. After establishing trends in the “extensive” margin, we turn to examining the “intensive” margin of 1099 work.

#### 3.1 Growth in 1099 Work Since 2000

As shown in Figure 1, from 2000 to 2016, the number of individuals receiving a 1099-MISC or 1099-K for 1099 contract work grew by 6.4 million (solid black line). In general, individuals earning more than \$400 in profits from such 1099s after expenses are required to file Schedule SE. Immediately apparent from the bottom-most, light-gray line in Figure 1 is that a large number of 1099 recipients do not pay these taxes. In 2016, only 51 percent of 1099 recipients paid SECA taxes on Schedule SE. Yet, although many do not file Schedule SE, most 1099 recipients do

file a 1040 tax return. There are a number of possible reasons why Schedule SE is not filed. Profits from 1099 payments may fall below the \$400 threshold after expenses, 1099 payments may (mistakenly) be reported as some other type of income, or households may not report this income to tax authorities.

We also find a non-trivial number of 1099 recipients do not file a 1040 tax return at all, most of whom also have no record of labor income on W2 returns. In 2016, approximately 2 million people, or 8.6 percent, who received a 1099 for non-employee compensation did not file a 1040 or pay any payroll taxes, up from 6.1 percent in 2000. In cases where we have no evidence of income or business activity besides the firm-issued 1099, it is difficult to infer the nature of these cases, which might represent reporting errors (forms sent for non-taxable payments or incorrect social security numbers), imperfect compliance (individuals with no other employment may not know they need to pay taxes on this income), or uncertainty about filing requirements (filing might not be required if income after expenses were sufficiently low). It is also plausible that decreasing costs of issuing 1099s have resulting in increased number of “false positive” reporting of non-taxable income on 1099s. As a result, we are hesitant to count these cases as true instances of “alternative work.” We discuss how we handle these cases in the section.

### **3.2 The Prevalence of 1099 Work in the “Tax Workforce”**

To put these numbers in proper perspective with trends occurring elsewhere in the workforce, we require a definition of the workforce that is internally consistent in the tax data. To this end, we develop a simple taxonomy of earnings in the tax data to estimate the overall size of the workforce, which we use to benchmark trends in non-traditional work arrangements.

Our taxonomy considers three sources of labor income reported on tax returns: First, wage and salary income reported on Form W-2 reflects earnings from traditional labor relationships. Second, Schedule SE income reflects net profits earned through self-employment activities of all types, both firm-facing and otherwise. Although Schedule SE income is only reported at levels over \$400, it is nonetheless a useful basis for measuring self-employment income.<sup>3</sup> The third component of our tax workforce is non-employee income on 1099s—either 1099-MISC Box 7a non-employee compensation or OPE income on 1099-K.

For our analysis, we define the “tax workforce” as all individuals that have any of the following in a year: wage (W2) earnings, self-employment (Schedule SE) earnings, or 1099 non-employee compensation so long as the individual appears on a tax return. This population

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<sup>3</sup>A practical reason is that the database we use records Schedule SE at the individual level since 2000. By contrast, Schedule C income has only been recorded on an individual basis since 2007.

corresponds to Columns 1-9 in Table 1a. However, when a 1099 recipient has no 1040 or W2, it is impossible to tell whether the 1099 is issued in error to someone out of the workforce, if the individual is in the workforce but not reporting correctly, or if the 1099 income was not taxable—in which case it is unclear whether or not the person was really doing “work”. As a result, while we report the number of such cases in Column 10 of Table 1, we exclude them from our baseline estimates in what follows to ensure the trends we document are not driven by reporting oddities. We do, however, include individuals who have 1099s and a 1040 even if they have no Schedule SE (Columns 6-7), or a if they have any W2 (Columns 8-9), in which case they paid payroll taxes.

The largest component of the workforce in all years are traditional wage earners with no self-employment or 1099 earnings (Cols 1, 8). It has become less common over the last 16 years to be only a wage earner. As a share of the tax workforce, these only wage-earners have declined but about 1 percentage point since 2000.

We can now more directly assess the prevalence of independent contracting accounting for trends in other components of employment. In Figure 2, we present the share of our workforce, as defined above, who receive any 1099 earnings in each year since 2000. We find that the 1099 workforce is indeed growing as a share of the workforce. The share of workers with any 1099 earnings has increased by 1.9 percentage points over the last 15 years, from around 9.9 percent in 2000 to 11.8 percent by 2016. Notably, roughly half (1 percentage point) of this increase has occurred in just the three most recent years.

Online “gig” income plays a central role in understanding this recent growth. Table 1b examines these trends for the online platform economy for labor (labor OPE). Panel B documents the number of 1099 recipients in each category that are labor OPE participants. Some labor OPE workers also do 1099 work outside the OPE; accordingly, the numbers in italics break out the subset of the labor OPE population who have no other 1099 earnings in each year. Two important facts stand out. First, labor OPE work has grown dramatically in recent years compared with other components of the workforce. Virtually non-existent before 2012, the number with any labor OPE (only-OPE) in 2016 was around 1.9 million (1.6 million). Second, most individuals with 1099 earnings from the labor OPE are not earning 1099s from outside the OPE. Among labor OPE SE filers in 2016, between 66 (Col. 2) and 75 percent (Col. 1), only had 1099’s from the OPE; the share with only 1099’s is even higher among the non-SE filers, ranging from 80 percent among the non-tax filers with no W2 (Col. 6), to 91 percent among tax filers with wages (Col. 3).

Moreover, we find that virtually *all* expansion of the 1099 workforce since 2011 comes from participation in the labor OPE. Fully 86 percent of the expansion of the 1099 workforce as a share of the tax workforce since 2012 is due to gig participants in the labor OPE with no other earnings from 1099 work. In fact, we find only modest expansion of the “offline” gig economy over an even longer time-frame. Non-OPE 1099 work grew from 2001 to 2006, before declining in the Great Recession. The current level as a share of the workforce is similar to the share in 2005. We view this absence of growth as potentially consistent with the CWS, which finds rates of independent contracting in primary job during a reference week to be stable over the same period. In the next section, we dig into the intensive margin to examine trends by full- and part-time earnings and primary versus secondary economic activity.

### 3.3 The Intensive Margin of 1099 Work

This “extensive margin” analysis of participation (whether workers participate in the 1099 economy at all) obscures potentially important information about the “intensive margin” of participation (how much of this work people do). How many individuals rely on 1099 work as their primary income source, particularly among full-time workers? Do earners earn substantial amounts from this work? These questions are of particular importance for making comparisons between trends in annual administrative data and those in BLS surveys like the CPS and the CWS, which ask about workers’ *primary* activity in a given week.

To answer these questions, one needs to specify concrete notions of part-time work and supplemental work in the tax data. In our analysis, we define individuals to be primarily wage earners during a year if their wage earnings exceeds their Schedule SE net income for that year; we define workers as primarily self-employed otherwise.<sup>4</sup> In addition, we designate workers as employed full-time throughout the year if they have at least \$15,000 (in adjusted 2016 dollars) in earnings (either wages or Schedule SE earnings). This threshold is roughly 2,000 hours at federal minimum wage. This concept offers the most direct comparison between IRS tax returns and the CPS and CWS, which asks about the primary source of earnings among those who worked in the week prior to the survey.

Building on these definitions, Figure 2 shows the decomposition of the 1099 workforce into those who are primarily self-employed (gray line) and those who are primarily wage-earners with secondary self-employment income (red line). This decomposition reveals a key feature of

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<sup>4</sup>For the group with 1099 earnings, no Schedule SE and no W2 income (Column (7) in Table 1a), we assume this group is primarily self-employed. The group with W2 and 1099 earnings (Column 9 in Table 1a) is treated as primarily W2, essentially assuming that 1099 earnings must be small after deductions which is why the worker does not file.

OPE work—the vast majority of OPE participants do so to supplement a primary job. Indeed, the *only* growth in 1099 work since 2007 has been among individuals supplementing a primary W2 job. Note that since we do not observe the hours and days worked, OPE work might supplement a primary job either contemporaneously (“moonlighting”) or fill in gaps between W2 jobs during the year. Recent analysis of high-frequency bank account activity provide support for both (Farrell and Greig, 2016b; Koustas, 2019, 2018). When we focus in on trends among the full-time-equivalent workforce (Columns 7-12 of Table 2, plotted in Appendix Figure A2), our findings are very similar. Significantly, this decomposition reveals that 1099 workers are *no* more likely to earn a full-time living primarily through self-employment now than in 2000.

An alternative approach to studying the intensive margin is to document how much workers make in the 1099 economy. Figure 3 plots how common it has been over time to earn income in the 1099 economy that exceeds specified thresholds (in adjusted 2016 constant dollars) over time. The top panel reports trends among those with no OPE earnings. Two findings stand out: First, over time, most participants in the 1099 economy have been earning modest amounts, generally less than \$7,500 in gross receipts. Second, growth has been more limited at higher levels of 1099 income. This underscores a theme that runs throughout our findings—the closer we move to a notion of “full” time employment, the less growth in 1099 work we see.

These two findings are particularly pronounced in the OPE. First, we see the dramatic increase in gig economy income is driven by very small amounts—most less than \$2,500 *before* taking out expenses. While there has been explosive growth in the number of people making small amounts of money in this sector, the share of OPE workers who could plausibly be earning a full-time living has declined. This is partly reflected in the large share of OPE participants who file a 1040 but have no Schedule SE income (Table 1b)—many OPE participants with no other self employment income wind up below the \$400 SE tax earnings threshold.

However, payment amounts reported on 1099 reflect gross revenues (including expenses), not net income levels. These thresholds in Figure 3 are therefore not directly comparable to levels of wages and salaries reported on W2; one must first subtract from the gross receipts all expenses incurred in the course of generating those payments.<sup>5</sup> Although tax filers do not report expenses separately for each 1099 income source, we observe total receipts and total revenues

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<sup>5</sup>For example, when a driver works for a firm, the employer pays all fuel and automobile repair expenses, and those costs are not reflected in the driver’s salary. By contrast, when a self-employed individual earns money on a ride-sharing app, they are personally responsible for purchasing gas and repair services. The part of their revenues that are spent covering these costs of business are not net income, and needs to be deducted to determine that income amount.

on Schedule C. Though expenses on Schedule C are not broken out by specific 1099 or non-1099 revenue sources, Appendix Figure A3 shows that most of the receipts reported on Schedule C by 1099 recipients come from their 1099s. Accordingly, we can infer typical expensing behavior among different types of self-employed earners based on their respective Schedule C expenses.

We find that self-employed workers spend a considerable amount of their revenues on expenses, and that expensing levels are notably higher in the OPE. Figure 4 displays expensing rates by revenue source and profit deciles among the overall population; the second panel shows how the profit distribution differs for workers with different revenue sources. Outside the OPE, the median self-employed individual—both with and without 1099-MISC income source—tends to write off about 20-30 percent of their gross revenues as expenses. However, OPE workers at nearly all profit levels typically write off closer to 60 percent of their revenues as expenses.

Taken at face value, this suggests OPE users make significantly less than suggested by Figure 3, once one accounts for expenses like gas, platform fees, and vehicle depreciation. Yet some caution in interpreting these deductions is warranted, as self-employed taxpayers have an incentive to write-off as many expenses as possible—including some expenses that traditional employees incur but cannot write off as easily.<sup>6</sup>

Another important dimension of the intensive margin of 1099 work is the number of firms individuals work for. Do individuals in the 1099 economy interact with many different employers, or are they tied to a single firm? The traditional narrative of a “freelancer” is that of an individual who does work for many different firms. The tabulations in Figure 5 show that slightly over a quarter of workers in the 1099 economy got 1099 returns from more than one firm in 2016. While significant, this is actually less than the share of W-2 workers with wages or salaries from more than one firm: over 30 percent worked for more than one employer in 2016. Thus, it is no more common for wage earners to be tied to a single employer than it is for contractors to be tied to a single payer firm.<sup>7</sup> At the same time, 1099 workers with multiple 1099s are more likely to work for more than two firms, whereas wage earners rarely work for more than two firms during the year. In comparison, the propensity for individuals in the OPE to engage in so-called “multi-app-ing,” in which workers derive income from several platforms, is similar to patterns in 1099 work more generally.<sup>8</sup>

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<sup>6</sup>For instance, self-employed workers have greater leeway to write off vehicle depreciation and gas expenses incurred while commuting to work. The IRS allows for a particularly generous expensing rate for vehicle usage, which is particularly important for rideshare drivers in the OPE.

<sup>7</sup>We note that the population of 1099 workers in this figure includes those who are primarily employed at a W2 job, and vice versa.

<sup>8</sup>While we find fewer cases of OPE workers with income from three or more platforms, this may in part reflect limitations to our approach to identifying the OPE based on a fixed number of platforms identifiable in the data.

## 4 Trends in Participation Across Demographic Groups

Our analysis of participation in the 1099 economy has so far been broad, potentially masking important heterogeneity across subgroups. In this section, we examine how the composition of the 1099 workforce differs from other segments of the workforce and document important heterogeneity underlying our baseline results. We first document how the demographics of the 1099 workforce overall, and the OPE workforce in particular, relates to those of the broader self-employed and wage workforce. We then take a closer look at how levels and trends in 1099 economy participation differ by gender, age and geography.

### 4.1 Baseline Differences in Composition

Table 3 presents 2016 demographic characteristics of participants in different workforce segments. We compare the demographic composition of the overall workforce with those of wage earners, non-OPE 1099 earners, OPE participants, and non-1099 self-employed. We also separately examine characteristics of those with self-employment earnings for whom self-employment is a primary source of income.

Outside the OPE, we find that self-employed workers are largely similar whether or not they receive a 1099. Compared to workers with W2 income, solely self-employed workers tend to be older, are more likely to be married, and more likely to claim Social Security retirement benefits. This is largely consistent with prior work documenting that self-employment often provides an important bridge to retirement (Ramnath, Shoven, and Slavov, 2017). One notable difference between self-employed individuals with 1099s and those without 1099s is that individuals with 1099s are less likely to claim dependents and even less likely to claim the Earned Income Tax Credit (EITC). Instead, self-employed individuals with 1099s claim the EITC at similar rates to wage earners. This finding relates to earlier studies documenting that self-employed workers are significantly more likely to have income levels that result in EITC refunds, suggesting possible manipulation of self-employment revenues or expenses to maximize refunds (Chetty, Friedman, and Saez, 2013; Mortenson and Whitten, 2018). To the extent this type of manipulation occurs, it appears less common among self-employed workers with third-party income reporting on 1099 forms.

By contrast, we find that participants in the OPE look different than other kinds of self-employed workers in several respects. The OPE is more male than the traditional workforce. While wage-only workers are 50.5 percent male, self-employed individuals with no 1099s are 52.4 percent male, and the non-OPE 1099 workforce is 56.2 percent male, the OPE workforce

is over 70 percent male. Rates of marriage are lower among OPE workers (approximately 35 percent) compared to other self-employed workers (53-54.3 percent) and also to wage workers. OPE workers are significantly less likely to be over 55 or claiming Social Security Retirement benefits than other workers, and OPE work is actually less common than wage work among those 25 and under. Instead, OPE work is most common among middle-aged workers 26-55.

While 2016 OPE workers are significantly less likely to receive Social Security benefits than other self-employed workers, they are notably more likely to have received unemployment insurance (UI) payments during the year. Over 7 percent receiving UI, compared with 4.5 percent of wage-only earners, 3.2 percent of individuals with non-OPE 1099, and 1.9 percent of non-1099 self-employment. This is consistent with earlier evidence that OPE and ride-share work is more likely than other self-employment work to smooth income around shocks like job loss (Abraham, Haltiwanger, Sandusky, and Spletzer, 2018a; Koustas, 2019, 2018). In addition, OPE workers are 50 percent more likely to be receiving the EITC (30.9-32.0 percent) than other 1099 workers, despite being slightly less likely to have dependents. This may simply reflect lower household earnings levels among OPE participants than other 1099 workers. Nonetheless, these differences in the rate of claiming EITC lend themselves to further investigation.

Finally, the last four rows in the table examine filing behavior across workers. As already discussed, many individuals in the 1099 workforce do not file their taxes as if they were self-employed. Some of these earnings could be reported elsewhere on the tax return. We examine two possible candidates: earnings reported on “other income” line on Form 1040, and wages reported on 1040s in excess of that found on W2 information returns. We do find that the prevalence of other income is significantly greater in the 1099 workforce: 11.5 percent of non-OPE 1099 workers report other income, compared with just 4.3 percent of wage-only earners. Importantly, unlike Schedule C business earnings, earnings reported as “other income” are not automatically considered subject to self-employment taxes and may not be reported on Schedule SE. Seven percent, or 60 percent, have other income that equals or exceeds the 1099s. Rates of reporting other income in the OPE are somewhat lower than the non-OPE 1099 workforce, but still higher than for wage-only workers. In contrast, having other wages in excess of W2s does not appear more likely in the 1099 workforce compared to outside of it.

## 4.2 Gender

The gender differences in alternative work documented above merit further investigation. Accordingly, Tables 2b and 2c decompose the participation rates in Table 2a into those among men



and women, respectively. In every year since 2000, 1099 work has been more common among men than women. Men are more likely to do 1099 work both while primarily self-employed and while supplementing primary W2 jobs.

However, we find that participation in the 1099 economy has grown significantly more since 2000 among women than among men. Figure 6 shows that while the share of men doing 1099 work grew by only about one percentage point between 2000 and 2016, the share of women grew by two and a half percentage points over the same period.

Outside of the OPE, 1099 participation rates among women have been rapidly converging to those of men. While the share of women participating in this type of work as a primary income source and as a supplement to a job has grown substantially in recent decades, the share of men outside of the OPE has actually declined slightly. Accordingly, our results showing expansion in “offline” 1099 work since 2000 documented in the prior section was due to increased participation rates among women. Meanwhile, participation in the OPE has grown among both men and women. We find that OPE work—especially OPE work supplementing a primary job—has grown faster for men.

### 4.3 Age Differences

Next, we examine life-cycle patterns in independent work in more depth. In Figure 7, we examine the intensive margin of participation in the 1099 economy for workers of different ages in 2016 by plotting the share in each age group with 1099 revenues above different income thresholds. For every income threshold we examine, the share of workers earning at least that much grows consistently until age 40, plateaus until age 62, then grows dramatically as workers enter partial or full retirement. In particular, workers become much more likely to earn small amounts of income from non-OPE 1099 work in their more advanced years.

We see a vastly different picture when examining the OPE. Participation in the OPE peaks around age 30, and declines consistently beyond age 35. However, this life-cycle pattern is driven primarily by the large number of workers who earn less than \$2,500 a year on online platforms. Older workers are significantly less likely to “moonlight” in small amounts of OPE work. By contrast, the life-cycle pattern is much more muted at higher earnings level. The propensity to make a full-time-equivalent income through OPE work peaks much later, at age 40, and declines more gradually afterward. Thus, the gaps in OPE extensive margin participation rates across age groups mask key differences in intensive-margin behaviors among these groups.

Though some have speculated that the rise of the OPE might increase work opportunities

for retirement-age individuals seeking self-employment work with greater flexibility, we find that this has not appeared to be the case as of 2016. By contrast, OPE work has grown dramatically among younger and prime-age workers alike.

Table 4 documents how the prevalence of 1099 work within different age groups has evolved over time. We find the lowest levels of growth in 1099 participation rates among workers approaching retirement. Whereas the prevalence of 1099 work was increasing throughout the life-cycle in 2000, these arrangements are now more common among workers aged 35-45 than among those aged 56-65. Though this is in part a reflection of the rise of OPE work, which is more common among younger workers, the OPE alone does not explain this change. In fact, outside the OPE, 1099 work has become less common among workers aged 56-65. This may in part reflect the aging of the W2 workforce.

#### 4.4 Geographic Distribution of Alternative Work

Examining the geographic breakdown of work reveals significant differences in the propensity to do 1099 contract work across regions. Figure 8 maps the propensity to do 1099 work in and outside of the OPE. As evident in Panel (b), which maps the OPE at the zip code level, online platform work is concentrated in large, dense metropolitan areas. Moreover, even within metropolitan regions, OPE participation is highest in dense urban cores. This is unsurprising, and likely reflects the importance of market thickness in platform markets. Across large metropolitan areas, we find further differences in OPE participation rates. Among the major urban areas, we also see considerable variation, ranging from 0.7 percent of the tax workforce in St. Louis to 2.9 percent of the workforce in the San Francisco/Oakland, CA metro area, where many gig companies were founded and are headquartered.

By contrast, work in the broader 1099 economy is not predominantly an urban phenomenon, and spatial patterns are markedly different than in the OPE. Panel (a) maps the non-OPE gig economy, this time at the county level, which improves readability of the figure. Rates of non-OPE 1099 work can be quite high in rural areas, and are typically highest in the center of the country, often exceeding 20 percent or more. Contract arrangements are also particularly high in population centers in California and Southern Florida, where 1099 employment exceeds 15 percent of the tax workforce. Among major metro areas, the rate of 1099 work in major metropolitan areas varies from 7.8 percentage of the tax workforce in Milwaukee, WI to 15.8 percentage points in Miami, FL.

Full tabulations for state and major metro areas of more than 1 million people are provided

in the Appendix Tables. For each geographic area for 2016, we provide the same breakdown of the tax workforce in Table 1. We also report the size of the 1099 economy and as a share of the tax workforce by year. These tables reveal interesting heterogeneity in trends across space. For instance, the 1099 economy, as a share of the workforce, has been shrinking in West Virginia and Alaska.

## 5 Relationship to changes in Self-Employment

Though our primary analysis examines the 1099 economy, most prior literature measuring alternative work and gig economy trends in tax data has studied self-employment reporting (on Form 1040 Schedules C and SE) more generally (Jackson, Looney, and Ramnath, 2017; Abraham, Haltiwanger, Sandusky, and Spletzer, 2018b). Conceptually, firm-facing independent contract work reported on 1099s is a subset of self-employment—overall self-employment trends may also reflect changes in entrepreneurial or consumer-facing business activity. However, in practice, 1099 work is not always reported as self-employment activity. In this section, we examine how trends in the 1099 economy relate to the overall trends in self-employment documented in prior work.

To shed light on the previously-documented rise in self-employment earnings, Figure 9 shows how the share of the workforce with Schedule SE earnings has evolved over time. Consistent with earlier work, we find that the share of workers with self-employment income grew by about 2 percentage points between 2000 and 2014. In contrast with the trends in 1099 work presented in Figure 2, we find that there was a significant expansion in Schedule SE work between 2007 and 2014.

To account for this difference, Figure 9 decomposes the Schedule SE workforce into individuals with 1099 revenues and those with no 1099. We find that the expansion of self-employment work from 2007 to 2014 is driven entirely by workers with no 1099s. In particular, there was a sharp increase in workers with self-employment income but no 1099 in the aftermath of the 2008 recession, most of which had dissipated by 2016.

Interestingly, the right panel of Figure 9 shows that this post-2007 spike is driven entirely by individuals who claim the Earned Income Tax Credit. Rates of self-employment, both with and without a 1099, have been flat among workers without EITC earnings. Appendix Figure A4 shows that the spike in Schedule SE earnings with no 1099 and with EITC claims is most pronounced primarily among women. After the recession, there was a large inflow of individuals into this category; however, this inflow does not simply reflect a decline in self-employment earnings

after the recession, since the the share of the workforce with Schedule SE earnings, no 1099 income, and no EITC claims remains constant over this period. One possibility is that, after the recession, many who were previously wage earners or out of the workforce sought to bolster their incomes with small amounts of self-employment work. Another possibility is that part of the post-2007 surge in self-employment income on Schedule SE stems from individuals manipulating self-employment income to qualify for EITC refunds after the onset of the recession. This finding merits further investigation.

Meanwhile, the share of the workforce with both Schedule SE and 1099 income in Figure 9 is notably smaller than the share of the workforce in the 1099 economy documented in Figure 2. This is particularly true in the OPE, which barely registers in Figure 9. This is because 1099-MISC non-employee compensation and 1099-K OPE income often do not show up as self-employment income on tax returns. While Figure 1 showed that about 15 percent of 1099 recipients in the workforce did not file a 1040 tax return at all, a much larger number of 1099 recipients file a 1040 return but do not report income on Schedule SE. This could occur either because workers do not file a Schedule C or do not earn above the \$400 threshold for filing Schedule SE after making deductions on Schedule C. In Appendix Figure 1, we show that both cases are common. In particular, only 31 percent of OPE earners pay SECA taxes, and 43 percent do not file schedule C at all. Thus, tabulations of Schedule SE or Schedule C are likely to significantly underestimate the extent of participation in the OPE.

## 6 Conclusion

In this paper, we have examined the universe of tax returns in order to reconcile seemingly contradictory facts about the rise of alternative work arrangements in the United States. Using different measures of alternative work that are comparable to measures seen elsewhere in the literature, we are largely able to reconcile differences across existing studies. We pay particular attention to the role played by new types of “gig” work mediated by online platforms.

We find that while the rate of participation in the “1099 workforce” has grown in recent years, essentially all of the increment is due to gig work on the Online Platform Economy (OPE). However, these new forms of 1099 work tend either to represent small amounts of income to individuals with no other employment, or supplement a primary W2 job. As a result, although more 1099s have been issued, we find that individuals are no more likely to earn a full-time living from 1099-based self-employment in 2016 than they were in 2005, consistent with findings in the May 2017 Contingent Workforce Supplement. In general, for 1099 income and self-employment

more broadly, we find that the closer we move to a notion of “full” time employment, the less growth we see.

Our findings also suggest that recent growth in the OPE has had little bearing on measures of self-employment based on payers of the self-employment tax. We document that approximately only one-third of OPE workers pay self-employment taxes (whereas 55% of workers in the broader 1099 workforce pay SECA taxes), so these records exclude the majority of participants in this part of the “gig” economy. At the same time, we found that the recent surge in self-employment filings was driven primarily by workers without payments reported on 1099s. Thus, trends in self-employment measured in self-employment tax records may not reflect underlying changes in alternative work.

Our findings have potentially important implications for tax administration. As supplemental OPE income has become more common, we find that a large share of tax payers have not been reporting this income in standard ways on Schedule C. As a result, many OPE participants may either not be correctly deducting their expenses or may not be correctly reporting their supplemental income at all. These findings raise concerns that as supplemental work in non-standard arrangements becomes more common, taxpayers may face increasing burdens complying with the tax code, raised previously by Bruckner (2016).

Overall, our results offer no evidence that traditional full-time jobs are being replaced by non-employer “gig” work. However, we document that taxpayers are increasingly likely to have supplemental income from independent work—especially in the OPE. Even if the amounts are small, the ability to smooth income around critical junctures may still be highly valuable to workers, as documented in Koustas (2018). These findings raise important questions about the reasons households participate in alternative work arrangements. Do individuals shift into non-employee relationships to obtain greater flexibility (i.e., “pull factors” that impact supply decisions) or because they lost access to a stable job (i.e., a “push factor” driven by changes in firm demand)? We leave the answer to these questions to future work.

## Tables

Table 1: Components of Growth in the Tax Workforce

(a) All 1099 Work, 2000-2016

|      | (1)         |           | (2)       |           | (3)       |           | (4)       |            | (5)       |           | (6)    |       | (7)   |         | (8)    |         | (9)    |         | (10)   |       |
|------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|------------|-----------|-----------|--------|-------|-------|---------|--------|---------|--------|---------|--------|-------|
|      | No SE       | Has W2    | No 1099   | Has SE    | No W2     | Has SE    | Has W2    | Has SE     | No W2     | Has 1099  | Has W2 | No SE | No W2 | No 1099 | Has W2 | No 1099 | Has W2 | No 1099 | Has W2 | No W2 |
| 2000 | 123,419,643 | 2,745,274 | 4,276,678 | 4,206,095 | 4,112,352 | 5,079,142 | 1,489,674 | 11,680,667 | 732,123   | 1,011,852 |        |       |       |         |        |         |        |         |        |       |
| 2001 | 124,316,095 | 2,848,030 | 4,450,329 | 4,075,372 | 4,130,232 | 4,939,932 | 1,637,864 | 11,514,118 | 601,180   | 903,958   |        |       |       |         |        |         |        |         |        |       |
| 2002 | 123,518,165 | 2,716,126 | 4,428,613 | 4,179,409 | 4,335,830 | 5,100,634 | 1,793,859 | 11,724,515 | 667,772   | 1,016,479 |        |       |       |         |        |         |        |         |        |       |
| 2003 | 122,919,974 | 2,811,445 | 4,654,435 | 4,311,240 | 4,534,488 | 5,097,447 | 1,734,151 | 11,729,295 | 733,429   | 1,186,453 |        |       |       |         |        |         |        |         |        |       |
| 2004 | 123,655,347 | 2,947,512 | 4,834,179 | 4,546,345 | 4,688,548 | 5,149,209 | 1,679,267 | 12,057,290 | 812,738   | 1,295,975 |        |       |       |         |        |         |        |         |        |       |
| 2005 | 125,113,822 | 3,187,724 | 5,023,354 | 4,827,942 | 4,794,365 | 5,090,867 | 1,679,665 | 12,384,389 | 824,020   | 1,257,981 |        |       |       |         |        |         |        |         |        |       |
| 2006 | 127,391,493 | 3,234,424 | 5,067,287 | 5,061,816 | 4,923,540 | 5,243,676 | 1,746,961 | 12,488,887 | 849,675   | 1,304,209 |        |       |       |         |        |         |        |         |        |       |
| 2007 | 130,898,673 | 3,363,332 | 5,185,407 | 5,239,113 | 4,976,941 | 5,373,985 | 1,984,462 | 11,183,086 | 707,051   | 1,123,443 |        |       |       |         |        |         |        |         |        |       |
| 2008 | 129,981,204 | 3,322,245 | 5,203,319 | 5,104,718 | 4,814,209 | 5,405,482 | 1,879,266 | 12,099,444 | 786,953   | 1,268,454 |        |       |       |         |        |         |        |         |        |       |
| 2009 | 126,359,456 | 3,306,629 | 5,528,283 | 4,839,026 | 4,850,692 | 4,735,172 | 1,896,687 | 12,231,118 | 658,731   | 1,256,697 |        |       |       |         |        |         |        |         |        |       |
| 2010 | 126,100,472 | 3,426,999 | 5,707,941 | 4,825,687 | 4,895,241 | 4,893,957 | 1,952,974 | 11,948,580 | 662,553   | 1,247,160 |        |       |       |         |        |         |        |         |        |       |
| 2011 | 127,281,343 | 3,542,833 | 5,807,259 | 4,972,607 | 5,048,259 | 5,047,608 | 1,985,205 | 11,458,297 | 704,087   | 1,299,731 |        |       |       |         |        |         |        |         |        |       |
| 2012 | 128,260,985 | 3,586,270 | 5,828,240 | 5,064,147 | 5,145,971 | 5,196,550 | 1,942,307 | 12,213,645 | 791,588   | 1,397,978 |        |       |       |         |        |         |        |         |        |       |
| 2013 | 129,446,289 | 3,621,036 | 5,825,625 | 5,116,191 | 5,203,945 | 5,319,501 | 1,954,042 | 12,903,653 | 863,132   | 1,469,608 |        |       |       |         |        |         |        |         |        |       |
| 2014 | 130,314,642 | 3,707,083 | 5,785,643 | 5,428,251 | 5,342,041 | 5,477,755 | 1,952,899 | 13,737,587 | 976,284   | 1,579,241 |        |       |       |         |        |         |        |         |        |       |
| 2015 | 131,292,819 | 3,670,004 | 5,688,303 | 5,626,109 | 5,417,213 | 5,967,346 | 1,990,319 | 14,585,468 | 1,137,363 | 1,713,472 |        |       |       |         |        |         |        |         |        |       |
| 2016 | 131,321,676 | 3,612,226 | 5,538,117 | 5,847,087 | 5,467,799 | 6,336,029 | 1,998,963 | 16,331,090 | 1,415,418 | 1,961,044 |        |       |       |         |        |         |        |         |        |       |

Note: Table reports the number of unique individuals in each of the categories specified in the column headings. Categories are mutually exclusive. "Tax Filer" refers to filing an individual income tax return (Form 1040). "1099" refers to receiving information returns with non-employee compensation and/or a 1099K from an online gig economy platform. See text for more details on how firms in the OPE are identified. "SE" refers to filing Schedule SE. "W2" refers to receipt of a Form W-2 information return.

(b) OPE 1099's, 2012-2016

|      | (1)                    | (2)            | (3)            | (4)           | (5)                        | (6)            |
|------|------------------------|----------------|----------------|---------------|----------------------------|----------------|
|      | Tax Filers<br>Has 1099 |                |                |               | Non Tax Filers<br>Has 1099 |                |
|      | Has SE                 |                | No SE          |               | -                          | -              |
|      | Has W2                 | No W2          | Has W2         | No W2         | Has W2                     | No W2          |
| 2012 | 6,000                  | 6,393          | 6,798          | 2,301         | 994                        | 1,251          |
|      | <i>3,832</i>           | <i>3,899</i>   | <i>5,094</i>   | <i>1,618</i>  | <i>634</i>                 | <i>760</i>     |
| 2013 | 15,160                 | 19,736         | 15,939         | 4,670         | 2,151                      | 3,036          |
|      | <i>10,480</i>          | <i>12,994</i>  | <i>12,492</i>  | <i>3,272</i>  | <i>1,428</i>               | <i>2,076</i>   |
| 2014 | 73,346                 | 64,304         | 120,332        | 18,694        | 14,718                     | 15,286         |
|      | <i>53,401</i>          | <i>42,216</i>  | <i>105,196</i> | <i>14,329</i> | <i>11,415</i>              | <i>12,005</i>  |
| 2015 | 231,119                | 148,445        | 503,657        | 58,812        | 70,041                     | 56,950         |
|      | <i>169,540</i>         | <i>94,798</i>  | <i>452,276</i> | <i>46,365</i> | <i>56,538</i>              | <i>44,947</i>  |
| 2016 | 429,259                | 248,774        | 944,252        | 105,140       | 178,689                    | 125,570        |
|      | <i>325,330</i>         | <i>166,021</i> | <i>858,068</i> | <i>85,710</i> | <i>147,589</i>             | <i>100,932</i> |

Note: First row is for “Any OPE” 1099, defined as individuals who receive a 1099 from the OPE, but may also receive another 1099 outside the OPE. Row in *italics* is the “Only OPE” population, who receive a 1099 only from the OPE. See text for more details on how firms in the OPE are identified. See notes for Table 1(a) for definitions of column headings.



Table 2: Components of Growth by Earnings Levels, 2000-2016  
(a) All 1099 Work

| (1)  | (2)                                     |                    | (3)                           |          | (4)                           |                    | (5)                           |             | (6)                           |                    | (7)                           |             | (8)                           |                    | (9)                           |             | (10)                          |                    | (11)                          |             | (12)                          |
|------|---|--------------------|-------------------------------|----------|-------------------------------|--------------------|-------------------------------|-------------|-------------------------------|--------------------|-------------------------------|-------------|-------------------------------|--------------------|-------------------------------|-------------|-------------------------------|--------------------|-------------------------------|-------------|-------------------------------|
|      | Earnings Primarily from Self-Employment |                    | Earnings Primarily from Wages |          | Earnings Primarily from Wages |                    | Earnings Primarily from Wages |             | Earnings Primarily from Wages |                    | Earnings Primarily from Wages |             | Earnings Primarily from Wages |                    | Earnings Primarily from Wages |             | Earnings Primarily from Wages |                    | Earnings Primarily from Wages |             | Earnings Primarily from Wages |
|      | Earned Total 1099                       | Less than \$15,000 | OPE                           | Only     | Earned Total 1099             | More than \$15,000 | OPE                           | Only        | Earned Total 1099             | Less than \$15,000 | OPE                           | Only        | Earned Total 1099             | Less than \$15,000 | OPE                           | Only        | Earned Total 1099             | More than \$15,000 | OPE                           | Only        | Earnings Primarily from Wages |
| 2000 | 2,297,306                               | -                  | -                             | -        | 2,895,316                     | -                  | -                             | 2,411,350   | -                             | -                  | -                             | 2,411,350   | -                             | -                  | -                             | 6,524,911   | -                             | -                  | -                             | -           | -                             |
|      | <i>1.46</i>                             | <i>0</i>           | <i>0</i>                      | <i>0</i> | <i>1.84</i>                   | <i>0</i>           | <i>0</i>                      | <i>1.53</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>1.53</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>4.14</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>0</i>    | <i>0</i>                      |
| 2001 | 2,310,105                               | -                  | -                             | -        | 2,850,939                     | -                  | -                             | 2,288,074   | -                             | -                  | -                             | 2,288,074   | -                             | -                  | -                             | 6,296,752   | -                             | -                  | -                             | -           | -                             |
|      | <i>1.46</i>                             | <i>0</i>           | <i>0</i>                      | <i>0</i> | <i>1.80</i>                   | <i>0</i>           | <i>0</i>                      | <i>1.44</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>1.44</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>3.97</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>0</i>    | <i>0</i>                      |
| 2002 | 2,468,601                               | -                  | -                             | -        | 2,938,827                     | -                  | -                             | 2,447,675   | -                             | -                  | -                             | 2,447,675   | -                             | -                  | -                             | 6,427,622   | -                             | -                  | -                             | -           | -                             |
|      | <i>1.56</i>                             | <i>0</i>           | <i>0</i>                      | <i>0</i> | <i>1.85</i>                   | <i>0</i>           | <i>0</i>                      | <i>1.54</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>1.54</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>4.06</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>0</i>    | <i>0</i>                      |
| 2003 | 2,611,337                               | -                  | -                             | -        | 3,034,777                     | -                  | -                             | 2,518,811   | -                             | -                  | -                             | 2,518,811   | -                             | -                  | -                             | 6,510,657   | -                             | -                  | -                             | -           | -                             |
|      | <i>1.65</i>                             | <i>0</i>           | <i>0</i>                      | <i>0</i> | <i>1.91</i>                   | <i>0</i>           | <i>0</i>                      | <i>1.59</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>1.59</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>4.11</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>0</i>    | <i>0</i>                      |
| 2004 | 2,696,305                               | -                  | -                             | -        | 3,170,149                     | -                  | -                             | 2,593,808   | -                             | -                  | -                             | 2,593,808   | -                             | -                  | -                             | 6,735,576   | -                             | -                  | -                             | -           | -                             |
|      | <i>1.68</i>                             | <i>0</i>           | <i>0</i>                      | <i>0</i> | <i>1.98</i>                   | <i>0</i>           | <i>0</i>                      | <i>1.62</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>1.62</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>4.20</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>0</i>    | <i>0</i>                      |
| 2005 | 2,758,339                               | -                  | -                             | -        | 3,267,299                     | -                  | -                             | 2,617,103   | -                             | -                  | -                             | 2,617,103   | -                             | -                  | -                             | 6,893,451   | -                             | -                  | -                             | -           | -                             |
|      | <i>1.69</i>                             | <i>0</i>           | <i>0</i>                      | <i>0</i> | <i>2.01</i>                   | <i>0</i>           | <i>0</i>                      | <i>1.61</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>1.61</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>4.23</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>0</i>    | <i>0</i>                      |
| 2006 | 2,879,545                               | -                  | -                             | -        | 3,319,579                     | -                  | -                             | 2,691,196   | -                             | -                  | -                             | 2,691,196   | -                             | -                  | -                             | 7,187,214   | -                             | -                  | -                             | -           | -                             |
|      | <i>1.73</i>                             | <i>0</i>           | <i>0</i>                      | <i>0</i> | <i>2</i>                      | <i>0</i>           | <i>0</i>                      | <i>1.62</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>1.62</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>4.33</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>0</i>    | <i>0</i>                      |
| 2007 | 3,020,850                               | -                  | -                             | -        | 3,247,173                     | -                  | -                             | 2,698,330   | -                             | -                  | -                             | 2,698,330   | -                             | -                  | -                             | 7,329,609   | -                             | -                  | -                             | -           | -                             |
|      | <i>1.79</i>                             | <i>0</i>           | <i>0</i>                      | <i>0</i> | <i>1.92</i>                   | <i>0</i>           | <i>0</i>                      | <i>1.60</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>1.60</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>4.34</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>0</i>    | <i>0</i>                      |
| 2008 | 3,019,481                               | -                  | -                             | -        | 3,031,155                     | -                  | -                             | 2,744,712   | -                             | -                  | -                             | 2,744,712   | -                             | -                  | -                             | 7,314,949   | -                             | -                  | -                             | -           | -                             |
|      | <i>1.79</i>                             | <i>0</i>           | <i>0</i>                      | <i>0</i> | <i>1.80</i>                   | <i>0</i>           | <i>0</i>                      | <i>1.63</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>1.63</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>4.34</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>0</i>    | <i>0</i>                      |
| 2009 | 3,119,093                               | -                  | -                             | -        | 2,926,108                     | -                  | -                             | 2,466,363   | -                             | -                  | -                             | 2,466,363   | -                             | -                  | -                             | 6,570,921   | -                             | -                  | -                             | -           | -                             |
|      | <i>1.90</i>                             | <i>0</i>           | <i>0</i>                      | <i>0</i> | <i>1.78</i>                   | <i>0</i>           | <i>0</i>                      | <i>1.50</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>1.50</i> | <i>0</i>                      | <i>0</i>           | <i>4</i>                      | <i>0</i>    | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>0</i>    | <i>0</i>                      |
| 2010 | 3,194,019                               | -                  | -                             | -        | 2,903,352                     | -                  | -                             | 2,571,841   | -                             | -                  | -                             | 2,571,841   | -                             | -                  | -                             | 6,607,119   | -                             | -                  | -                             | -           | -                             |
|      | <i>1.94</i>                             | <i>0</i>           | <i>0</i>                      | <i>0</i> | <i>1.77</i>                   | <i>0</i>           | <i>0</i>                      | <i>1.56</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>1.56</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>4.02</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>0</i>    | <i>0</i>                      |
| 2011 | 3,230,712                               | -                  | -                             | -        | 3,055,119                     | -                  | -                             | 2,655,260   | -                             | -                  | -                             | 2,655,260   | -                             | -                  | -                             | 6,830,230   | -                             | -                  | -                             | -           | -                             |
|      | <i>1.95</i>                             | <i>0</i>           | <i>0</i>                      | <i>0</i> | <i>1.84</i>                   | <i>0</i>           | <i>0</i>                      | <i>1.60</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>1.60</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>4.12</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>0</i>    | <i>0</i>                      |
| 2012 | 3,256,356                               | 4,826              | 3,112                         | 0        | 3,152,603                     | 3,207              | 1,568                         | 2,723,394   | 4,538                         | 3,272              | 0                             | 7,064,688   | 4,538                         | 3,272              | 0                             | 7,612       | 5,505                         | 0                  | 0                             | 0           | 0                             |
|      | <i>1.94</i>                             | <i>0</i>           | <i>0</i>                      | <i>0</i> | <i>1.88</i>                   | <i>0</i>           | <i>0</i>                      | <i>1.62</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>1.62</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>4.20</i> | <i>0</i>                      | <i>0</i>           | <i>0</i>                      | <i>0</i>    | <i>0</i>                      |
| 2013 | 3,308,679                               | 14,095             | 9,693                         | 0        | 3,159,275                     | 9,810              | 5,542                         | 2,780,860   | 9,869                         | 7,298              | 0                             | 7,252,744   | 9,869                         | 7,298              | 0                             | 19,210      | 14,860                        | 0                  | 0                             | 0           | 0                             |
|      | <i>1.94</i>                             | <i>0.01</i>        | <i>0.01</i>                   | <i>0</i> | <i>1.86</i>                   | <i>0.01</i>        | <i>0</i>                      | <i>1.63</i> | <i>0.01</i>                   | <i>0</i>           | <i>0</i>                      | <i>1.63</i> | <i>0.01</i>                   | <i>0</i>           | <i>0.01</i>                   | <i>4.26</i> | <i>0.01</i>                   | <i>0.01</i>        | <i>0.01</i>                   | <i>0.01</i> | <i>0.01</i>                   |
| 2014 | 3,394,620                               | 49,961             | 34,386                        | 0        | 3,264,579                     | 32,567             | 18,893                        | 2,880,824   | 54,803                        | 43,378             | 0                             | 7,682,982   | 54,803                        | 43,378             | 0                             | 135,362     | 115,565                       | 0                  | 0                             | 0           | 0                             |
|      | <i>1.97</i>                             | <i>0.03</i>        | <i>0.02</i>                   | <i>0</i> | <i>1.89</i>                   | <i>0.02</i>        | <i>0.01</i>                   | <i>1.67</i> | <i>0.03</i>                   | <i>0.03</i>        | <i>0</i>                      | <i>1.67</i> | <i>0.03</i>                   | <i>0.03</i>        | <i>0.08</i>                   | <i>4.45</i> | <i>0.08</i>                   | <i>0.08</i>        | <i>0.07</i>                   | <i>0.07</i> | <i>0.07</i>                   |
| 2015 | 3,401,478                               | 125,162            | 84,301                        | 0        | 3,354,062                     | 75,287             | 41,493                        | 3,003,340   | 192,817                       | 156,873            | 0                             | 8,387,912   | 192,817                       | 156,873            | 0                             | 559,979     | 490,470                       | 0                  | 0                             | 0           | 0                             |
|      | <i>1.94</i>                             | <i>0.07</i>        | <i>0.05</i>                   | <i>0</i> | <i>1.91</i>                   | <i>0.04</i>        | <i>0.02</i>                   | <i>1.71</i> | <i>0.11</i>                   | <i>0.09</i>        | <i>0</i>                      | <i>1.71</i> | <i>0.11</i>                   | <i>0.09</i>        | <i>0.32</i>                   | <i>4.78</i> | <i>0.32</i>                   | <i>0.28</i>        | <i>0.28</i>                   | <i>0.28</i> | <i>0.28</i>                   |
| 2016 | 3,462,829                               | 220,005            | 154,400                       | 0        | 3,362,119                     | 122,385            | 70,610                        | 3,219,913   | 391,355                       | 324,737            | 0                             | 9,020,171   | 391,355                       | 324,737            | 0                             | 1,067,193   | 947,236                       | 0                  | 0                             | 0           | 0                             |
|      | <i>1.95</i>                             | <i>0.12</i>        | <i>0.09</i>                   | <i>0</i> | <i>1.89</i>                   | <i>0.07</i>        | <i>0.04</i>                   | <i>1.81</i> | <i>0.22</i>                   | <i>0.18</i>        | <i>0</i>                      | <i>1.81</i> | <i>0.22</i>                   | <i>0.18</i>        | <i>0.60</i>                   | <i>5.07</i> | <i>0.60</i>                   | <i>0.53</i>        | <i>0.53</i>                   | <i>0.53</i> | <i>0.53</i>                   |

Note: Table reports the number of unique individuals in each of the categories specified in the column headings. Row in *italics* reports the preceding row as a share of the tax workforce. The tax workforce is defined as tax filers with wage, 1099 or SE income, or nontaxfilers with wage earnings. Tax Filer refers to filing an individual income tax return (Form 1040). Wage income

refers to receipt of a W2 information return. "1099" refers to receiving information returns with non-employee compensation and/or a 1099K from an online gig economy platform. See text for more details on how firms in the OPE are identified. "Earnings Primarily from Self-Employment" is defined as having the majority of Form W-2 wage plus Schedule SE earnings coming from Schedule SE; "Earnings Primarily from Wages" is defined as the complement. To determine \$15,000 or more in total earnings (wages plus Schedule SE), earnings are adjusted for inflation using the Personal Consumption Expenditures (PCE) Implicit Price Deflator. "Any OPE" defined as individuals who receive a 1099 from the OPE, but may also receive another 1099 outside the OPE. "Only OPE" receive a 1099 only from the OPE. Counts in the OPE before 2012 are suppressed due to small sample sizes, but amount to less than 0.00 percent of the tax force.

## (b) Men

|      | (1)          |  | (2)                |         | (3)                                     |  | (4)                       |        | (5)         |  | (6)     |         | (7)         |  | (8)                       |         | (9)                           |  | (10)    |         | (11)                      |  | (12) |      |
|------|--------------|--|--------------------|---------|---|--|---------------------------|--------|-------------|--|---------|---------|-------------|--|---------------------------|---------|-------------------------------|--|---------|---------|---------------------------|--|------|------|
|      | Earned Total |  | Less than \$15,000 |         | Earnings Primarily from Self-Employment |  | Earned More than \$15,000 |        | OPE         |  | OPE     |         | Total       |  | Earned Less than \$15,000 |         | Earnings Primarily from Wages |  | Total   |         | Earned More than \$15,000 |  | OPE  |      |
|      | 1099         |  | Any                | Only    | 1099                                    |  | Any                       | Only   | 1099        |  | Any     | Only    | 1099        |  | Any                       | Only    | 1099                          |  | Any     | Only    | 1099                      |  | Any  | Only |
| 2000 | 1,330,733    |  | -                  | 0       | 2,140,054                               |  | -                         | 0      | 1,319,127   |  | -       | 0       | 4,265,298   |  | -                         | 0       | 4,265,298                     |  | -       | 0       |                           |  | -    | 0    |
|      | <i>1.60</i>  |  |                    |         | <i>2.58</i>                             |  |                           |        | <i>1.59</i> |  |         |         | <i>5.14</i> |  |                           |         | <i>5.14</i>                   |  |         |         |                           |  |      |      |
| 2001 | 1,325,725    |  | -                  | 0       | 2,079,308                               |  | -                         | 0      | 1,250,063   |  | -       | 0       | 4,039,699   |  | -                         | 0       | 4,039,699                     |  | -       | 0       |                           |  | -    | 0    |
|      | <i>1.59</i>  |  |                    |         | <i>2.49</i>                             |  |                           |        | <i>1.50</i> |  |         |         | <i>4.85</i> |  |                           |         | <i>4.85</i>                   |  |         |         |                           |  |      |      |
| 2002 | 1,418,559    |  | -                  | 0       | 2,119,142                               |  | -                         | 0      | 1,351,604   |  | -       | 0       | 4,089,761   |  | -                         | 0       | 4,089,761                     |  | -       | 0       |                           |  | -    | 0    |
|      | <i>1.71</i>  |  |                    |         | <i>2.55</i>                             |  |                           |        | <i>1.63</i> |  |         |         | <i>4.92</i> |  |                           |         | <i>4.92</i>                   |  |         |         |                           |  |      |      |
| 2003 | 1,493,089    |  | -                  | 0       | 2,176,153                               |  | -                         | 0      | 1,386,144   |  | -       | 0       | 4,117,013   |  | -                         | 0       | 4,117,013                     |  | -       | 0       |                           |  | -    | 0    |
|      | <i>1.80</i>  |  |                    |         | <i>2.62</i>                             |  |                           |        | <i>1.67</i> |  |         |         | <i>4.96</i> |  |                           |         | <i>4.96</i>                   |  |         |         |                           |  |      |      |
| 2004 | 1,533,534    |  | -                  | 0       | 2,258,730                               |  | -                         | 0      | 1,421,984   |  | -       | 0       | 4,253,691   |  | -                         | 0       | 4,253,691                     |  | -       | 0       |                           |  | -    | 0    |
|      | <i>1.83</i>  |  |                    |         | <i>2.69</i>                             |  |                           |        | <i>1.70</i> |  |         |         | <i>5.07</i> |  |                           |         | <i>5.07</i>                   |  |         |         |                           |  |      |      |
| 2005 | 1,545,226    |  | -                  | 0       | 2,308,267                               |  | -                         | 0      | 1,417,106   |  | -       | 0       | 4,318,349   |  | -                         | 0       | 4,318,349                     |  | -       | 0       |                           |  | -    | 0    |
|      | <i>1.82</i>  |  |                    |         | <i>2.72</i>                             |  |                           |        | <i>1.67</i> |  |         |         | <i>5.08</i> |  |                           |         | <i>5.08</i>                   |  |         |         |                           |  |      |      |
| 2006 | 1,596,333    |  | -                  | 0       | 2,334,458                               |  | -                         | 0      | 1,442,857   |  | -       | 0       | 4,452,973   |  | -                         | 0       | 4,452,973                     |  | -       | 0       |                           |  | -    | 0    |
|      | <i>1.85</i>  |  |                    |         | <i>2.70</i>                             |  |                           |        | <i>1.67</i> |  |         |         | <i>5.15</i> |  |                           |         | <i>5.15</i>                   |  |         |         |                           |  |      |      |
| 2007 | 1,682,068    |  | -                  | 0       | 2,275,668                               |  | -                         | 0      | 1,438,090   |  | -       | 0       | 4,494,962   |  | -                         | 0       | 4,494,962                     |  | -       | 0       |                           |  | -    | 0    |
|      | <i>1.91</i>  |  |                    |         | <i>2.59</i>                             |  |                           |        | <i>1.64</i> |  |         |         | <i>5.12</i> |  |                           |         | <i>5.12</i>                   |  |         |         |                           |  |      |      |
| 2008 | 1,665,524    |  | -                  | 0       | 2,107,363                               |  | -                         | 0      | 1,447,492   |  | -       | 0       | 4,432,623   |  | -                         | 0       | 4,432,623                     |  | -       | 0       |                           |  | -    | 0    |
|      | <i>1.90</i>  |  |                    |         | <i>2.41</i>                             |  |                           |        | <i>1.65</i> |  |         |         | <i>5.07</i> |  |                           |         | <i>5.07</i>                   |  |         |         |                           |  |      |      |
| 2009 | 1,729,018    |  | -                  | 0       | 2,007,567                               |  | -                         | 0      | 1,319,703   |  | -       | 0       | 3,937,126   |  | -                         | 0       | 3,937,126                     |  | -       | 0       |                           |  | -    | 0    |
|      | <i>2.04</i>  |  |                    |         | <i>2.37</i>                             |  |                           |        | <i>1.55</i> |  |         |         | <i>4.64</i> |  |                           |         | <i>4.64</i>                   |  |         |         |                           |  |      |      |
| 2010 | 1,769,549    |  | -                  | 0       | 1,993,845                               |  | -                         | 0      | 1,372,510   |  | -       | 0       | 3,951,848   |  | -                         | 0       | 3,951,848                     |  | -       | 0       |                           |  | -    | 0    |
|      | <i>2.09</i>  |  |                    |         | <i>2.35</i>                             |  |                           |        | <i>1.62</i> |  |         |         | <i>4.66</i> |  |                           |         | <i>4.66</i>                   |  |         |         |                           |  |      |      |
| 2011 | 1,768,140    |  | -                  | 0       | 2,093,457                               |  | -                         | 0      | 1,420,956   |  | -       | 0       | 4,094,529   |  | -                         | 0       | 4,094,529                     |  | -       | 0       |                           |  | -    | 0    |
|      | <i>2.06</i>  |  |                    |         | <i>2.44</i>                             |  |                           |        | <i>1.66</i> |  |         |         | <i>4.77</i> |  |                           |         | <i>4.77</i>                   |  |         |         |                           |  |      |      |
| 2012 | 1,764,957    |  | 3,042              | 1,912   | 2,143,769                               |  | 2,626                     | 1,321  | 1,437,283   |  | 2,293   | 1,565   | 4,213,677   |  | 4,151                     | 2,914   | 4,213,677                     |  | 4,151   | 2,914   |                           |  |      |      |
|      | <i>2.03</i>  |  |                    |         | <i>2.47</i>                             |  |                           |        | <i>1.65</i> |  |         |         | <i>4.85</i> |  |                           |         | <i>4.85</i>                   |  |         |         |                           |  |      |      |
| 2013 | 1,787,636    |  | 11,238             | 7,719   | 2,133,385                               |  | 8,805                     | 5,108  | 1,465,627   |  | 6,126   | 4,453   | 4,305,214   |  | 13,064                    | 10,205  | 4,305,214                     |  | 13,064  | 10,205  |                           |  |      |      |
|      | <i>2.03</i>  |  |                    |         | <i>2.42</i>                             |  |                           |        | <i>1.66</i> |  |         |         | <i>4.88</i> |  |                           |         | <i>4.88</i>                   |  |         |         |                           |  |      |      |
| 2014 | 1,822,447    |  | 40,846             | 28,087  | 2,198,953                               |  | 29,274                    | 17,174 | 1,514,408   |  | 38,260  | 30,331  | 4,556,407   |  | 106,139                   | 91,255  | 4,556,407                     |  | 106,139 | 91,255  |                           |  |      |      |
|      | <i>2.04</i>  |  |                    |         | <i>2.46</i>                             |  |                           |        | <i>1.69</i> |  |         |         | <i>5.10</i> |  |                           |         | <i>5.10</i>                   |  |         |         |                           |  |      |      |
| 2015 | 1,825,947    |  | 97,584             | 66,153  | 2,226,020                               |  | 63,210                    | 35,303 | 1,589,739   |  | 129,463 | 104,536 | 4,955,344   |  | 412,636                   | 361,512 | 4,955,344                     |  | 412,636 | 361,512 |                           |  |      |      |
|      | <i>2.01</i>  |  |                    |         | <i>2.45</i>                             |  |                           |        | <i>1.75</i> |  |         |         | <i>5.46</i> |  |                           |         | <i>5.46</i>                   |  |         |         |                           |  |      |      |
| 2016 | 1,858,782    |  | 166,250            | 116,879 | 2,215,783                               |  | 100,735                   | 58,623 | 1,727,086   |  | 255,100 | 209,730 | 5,332,912   |  | 765,074                   | 678,484 | 5,332,912                     |  | 765,074 | 678,484 |                           |  |      |      |
|      | <i>2.02</i>  |  |                    |         | <i>2.41</i>                             |  |                           |        | <i>1.88</i> |  |         |         | <i>5.81</i> |  |                           |         | <i>5.81</i>                   |  |         |         |                           |  |      |      |

Note: Table 2(a) reports the same tabulations as Table 1(a), except restricted to men. Note that the sum of men and women may not equal the totals reported in Table 2(a) since gender is not always known.

## (c) Women

|      | (1)                  |             | (2)   |             | (3)   |             | (4)   |             | (5)   |             | (6)   |             | (7)   |             | (8)   |             | (9)   |             | (10)  |             | (11)  |             | (12)  |             |   |
|------|----------------------|-------------|---|-------------|---|-------------|---|-------------|---|-------------|---|-------------|---|-------------|---|-------------|---|-------------|---|-------------|---|-------------|---|-------------|---|
|      | Earned Total<br>1099 |             | Earnings Primarily from<br>Less than \$15,000 |             | Earnings Primarily from<br>Less than \$15,000 |             | Earnings Primarily from<br>Less than \$15,000 |             | Earnings Primarily from<br>Less than \$15,000 |             | Earnings Primarily from<br>Less than \$15,000 |             | Earnings Primarily from<br>Less than \$15,000 |             | Earnings Primarily from<br>Less than \$15,000 |             | Earnings Primarily from<br>Less than \$15,000 |             | Earnings Primarily from<br>Less than \$15,000 |             | Earnings Primarily from<br>Less than \$15,000 |             | Earnings Primarily from<br>Less than \$15,000 |             | Earnings Primarily from<br>Less than \$15,000 |
|      | Total                | OPE         | Any   | Only        | Total   | OPE         | Any   | Only        | Total   | OPE         | Any   | Only        | Total   | OPE         | Any   | Only        | Total   | OPE         | Any   | Only        | Total   | OPE         | Any   | Only        |   |
| 2000 | 964,491              | -           | -   | -           | 754,032                                       | -           | -   | -           | 1,091,342                                     | -           | -   | -           | 2,258,023                                     | -           | -   | -           | 2,258,023                                     | -           | -   | -           | -   | -           | -   | -           |   |
|      | <i>1.29</i>          | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.01</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.46</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.03</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.03</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    |   |
| 2001 | 982,110              | -           | -   | -           | 770,270                                       | -           | -   | -           | 1,037,122                                     | -           | -   | -           | 2,255,453                                     | -           | -   | -           | 2,255,453                                     | -           | -   | -           | -   | -           | -   | -           |   |
|      | <i>1.31</i>          | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.03</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.38</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    |   |
| 2002 | 1,047,379            | -           | -   | -           | 818,209                                       | -           | -   | -           | 1,095,070                                     | -           | -   | -           | 2,336,129                                     | -           | -   | -           | 2,336,129                                     | -           | -   | -           | -   | -           | -   | -           |   |
|      | <i>1.39</i>          | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.09</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.46</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.10</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.10</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    |   |
| 2003 | 1,114,800            | -           | -   | -           | 856,780                                       | -           | -   | -           | 1,131,567                                     | -           | -   | -           | 2,391,678                                     | -           | -   | -           | 2,391,678                                     | -           | -   | -           | -   | -           | -   | -           |   |
|      | <i>1.48</i>          | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.14</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.50</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.17</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.17</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    |   |
| 2004 | 1,158,691            | -           | -   | -           | 909,251                                       | -           | -   | -           | 1,170,642                                     | -           | -   | -           | 2,479,864                                     | -           | -   | -           | 2,479,864                                     | -           | -   | -           | -   | -           | -   | -           |   |
|      | <i>1.52</i>          | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.19</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.53</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.24</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.24</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    |   |
| 2005 | 1,208,657            | -           | -   | -           | 956,557                                       | -           | -   | -           | 1,198,985                                     | -           | -   | -           | 2,573,053                                     | -           | -   | -           | 2,573,053                                     | -           | -   | -           | -   | -           | -   | -           |   |
|      | <i>1.55</i>          | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.23</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.54</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.31</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.31</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    |   |
| 2006 | 1,277,587            | -           | -   | -           | 982,155                                       | -           | -   | -           | 1,247,067                                     | -           | -   | -           | 2,731,753                                     | -           | -   | -           | 2,731,753                                     | -           | -   | -           | -   | -           | -   | -           |   |
|      | <i>1.61</i>          | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.24</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.57</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.44</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.44</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    |   |
| 2007 | 1,333,202            | -           | -   | -           | 968,660                                       | -           | -   | -           | 1,258,939                                     | -           | -   | -           | 2,832,149                                     | -           | -   | -           | 2,832,149                                     | -           | -   | -           | -   | -           | -   | -           |   |
|      | <i>1.65</i>          | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.20</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.56</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.50</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.50</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    |   |
| 2008 | 1,348,110            | -           | -   | -           | 921,123                                       | -           | -   | -           | 1,295,826                                     | -           | -   | -           | 2,879,742                                     | -           | -   | -           | 2,879,742                                     | -           | -   | -           | -   | -           | -   | -           |   |
|      | <i>1.66</i>          | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.14</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.60</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.56</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.56</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    |   |
| 2009 | 1,384,162            | -           | -   | -           | 915,578                                       | -           | -   | -           | 1,145,299                                     | -           | -   | -           | 2,631,533                                     | -           | -   | -           | 2,631,533                                     | -           | -   | -           | -   | -           | -   | -           |   |
|      | <i>1.74</i>          | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.15</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.44</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.31</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.31</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    |   |
| 2010 | 1,418,460            | -           | -   | -           | 906,461                                       | -           | -   | -           | 1,198,036                                     | -           | -   | -           | 2,652,937                                     | -           | -   | -           | 2,652,937                                     | -           | -   | -           | -   | -           | -   | -           |   |
|      | <i>1.78</i>          | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.14</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.51</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.34</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.34</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    |   |
| 2011 | 1,456,517            | -           | -   | -           | 958,159                                       | -           | -   | -           | 1,232,964                                     | -           | -   | -           | 2,733,278                                     | -           | -   | -           | 2,733,278                                     | -           | -   | -           | -   | -           | -   | -           |   |
|      | <i>1.82</i>          | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.20</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.54</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.42</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.42</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    |   |
| 2012 | 1,485,601            | 1,780       | 1,198   | 1,198       | 1,005,091                                     | 579         | 246   | 246         | 1,284,739                                     | 2,244       | 1,706   | 1,706       | 2,848,542                                     | 2,244       | 1,706   | 1,706       | 2,848,542                                     | 2,244       | 1,706   | 1,706       | 3,458   | 2,588       | 2,588   | 2,588       |   |
|      | <i>1.84</i>          | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.24</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.59</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.52</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.52</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    |   |
| 2013 | 1,515,568            | 2,848       | 1,969   | 1,969       | 1,022,600                                     | 1,003       | 433   | 433         | 1,314,048                                     | 3,740       | 2,843   | 2,843       | 2,945,229                                     | 3,740       | 2,843   | 2,843       | 2,945,229                                     | 3,740       | 2,843   | 2,843       | 6,142   | 4,651       | 4,651   | 4,651       |   |
|      | <i>1.85</i>          | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.25</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.60</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.59</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>3.59</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>0</i>                                      | <i>0</i>    |   |
| 2014 | 1,567,408            | 9,105       | 6,292   | 6,292       | 1,062,642                                     | 3,290       | 1,716   | 1,716       | 1,365,452                                     | 16,538      | 13,043  | 13,043      | 3,124,463                                     | 16,538      | 13,043  | 13,043      | 3,124,463                                     | 16,538      | 13,043  | 13,043      | 29,206  | 24,295      | 24,295  | 24,295      |   |
|      | <i>1.88</i>          | <i>0.01</i> | <i>0.01</i>                                   | <i>0.01</i> | <i>1.28</i>                                   | <i>0</i>    | <i>0</i>                                      | <i>0</i>    | <i>1.64</i>                                   | <i>0.02</i> | <i>0.02</i>                                   | <i>0.02</i> | <i>3.75</i>                                   | <i>0.02</i> | <i>0.02</i>                                   | <i>0.02</i> | <i>3.75</i>                                   | <i>0.02</i> | <i>0.02</i>                                   | <i>0.02</i> | <i>0.04</i>                                   | <i>0.04</i> | <i>0.03</i>                                   | <i>0.03</i> |   |
| 2015 | 1,571,895            | 27,554      | 18,133  | 18,133      | 1,125,612                                     | 12,065      | 6,186   | 6,186       | 1,412,841                                     | 63,339      | 52,326  | 52,326      | 3,430,592                                     | 63,339      | 52,326  | 52,326      | 3,430,592                                     | 63,339      | 52,326  | 52,326      | 147,281                                       | 128,901     | 128,901                                       | 128,901     |   |
|      | <i>1.86</i>          | <i>0.03</i> | <i>0.02</i>                                   | <i>0.02</i> | <i>1.33</i>                                   | <i>0.01</i> | <i>0.01</i>                                   | <i>0.01</i> | <i>1.67</i>                                   | <i>0.07</i> | <i>0.06</i>                                   | <i>0.06</i> | <i>4.06</i>                                   | <i>0.07</i> | <i>0.06</i>                                   | <i>0.06</i> | <i>4.06</i>                                   | <i>0.07</i> | <i>0.06</i>                                   | <i>0.06</i> | <i>0.17</i>                                   | <i>0.15</i> | <i>0.15</i>                                   | <i>0.15</i> |   |
| 2016 | 1,601,300            | 53,709      | 37,489  | 37,489      | 1,144,492                                     | 21,628      | 11,978  | 11,978      | 1,492,138                                     | 136,227     | 114,983                                       | 114,983     | 3,685,471                                     | 136,227     | 114,983                                       | 114,983     | 3,685,471                                     | 136,227     | 114,983                                       | 114,983     | 302,020                                       | 268,663     | 268,663                                       | 268,663     |   |
|      | <i>1.86</i>          | <i>0.06</i> | <i>0.04</i>                                   | <i>0.04</i> | <i>1.33</i>                                   | <i>0.03</i> | <i>0.01</i>                                   | <i>0.01</i> | <i>1.74</i>                                   | <i>0.16</i> | <i>0.13</i>                                   | <i>0.13</i> | <i>4.29</i>                                   | <i>0.16</i> | <i>0.13</i>                                   | <i>0.13</i> | <i>4.29</i>                                   | <i>0.16</i> | <i>0.13</i>                                   | <i>0.13</i> | <i>0.35</i>                                   | <i>0.31</i> | <i>0.31</i>                                   | <i>0.31</i> |   |

Note: Table 2(a) reports the same tabulations as Table 1(a), except restricted to women. Note that the sum of men and women may not equal the totals reported in Table 2(a) since gender is not always known.

Table 3: Descriptive Statistics of Tax Workforce, 2016

|                              | (1)           | (2)     | (3)          | (4)     | (5)      | (6)        | (7)          | (8)     | (9)      | (10)       |
|------------------------------|---------------|---------|--------------|---------|----------|------------|--------------|---------|----------|------------|
|                              | Tax Workforce | W2-Only | Non-OPE 1099 | Any OPE | Only OPE | SE No 1099 | Non-OPE 1099 | Any OPE | Only OPE | SE No 1099 |
| Male                         | 51.6          | 50.5    | 56.2         | 71.3    | 70.9     | 54.4       | 58.4         | 77.9    | 78.0     | 53.4       |
| Age 15-25                    | 18.4          | 20.2    | 10.1         | 14.6    | 15.4     | 6.6        | 6.7          | 7.8     | 7.9      | 6.0        |
| Age 26-55                    | 61.1          | 60.5    | 62.7         | 74.8    | 74.5     | 64.9       | 59.9         | 75.5    | 74.9     | 63.7       |
| Age 55-75                    | 20.5          | 19.3    | 27.2         | 10.6    | 10.2     | 28.5       | 33.4         | 16.6    | 17.2     | 30.3       |
| Married on 1040              | 44.5          | 42.7    | 54.3         | 35.3    | 34.6     | 56.3       | 59.7         | 46.6    | 46.2     | 54.9       |
| % 2nd Earner   Married       | 38.1          | 38.6    | 35.9         | 35.1    | 34.3     | 37.5       | 45.9         | 45.3    | 46.4     | 41.2       |
| Has Dependents on 1040       | 38.4          | 37.0    | 41.2         | 40.3    | 40.4     | 53.7       | 45.4         | 51.4    | 52.1     | 53.7       |
| EITC Claimant                | 17.0          | 15.1    | 20.4         | 32.0    | 30.9     | 36.3       | 32.3         | 61.7    | 64.0     | 41.3       |
| UI Receipt                   | 4.2           | 4.5     | 3.2          | 7.1     | 7.3      | 1.9        | 1.1          | 3.1     | 3.3      | 1.2        |
| SS Receipt                   | 6.0           | 5.3     | 10.0         | 3.0     | 3.0      | 9.3        | 13.3         | 5.0     | 5.5      | 10.7       |
| Other Income > 0             | 5.3           | 4.3     | 11.5         | 7.1     | 6.8      | 8.1        | 8.9          | 6.3     | 5.8      | 7.0        |
| Other Income $\geq$ 1099s    | -             | -       | 7.0          | 3.7     | 4.2      | -          | 3.4          | 1.6     | 2.0      | -          |
| Total Wages > W2s            | 14.8          | 15.4    | 12.9         | 15.4    | 15.9     | 9.3        | 6.0          | 7.2     | 7.4      | 6.5        |
| Total Wages $\geq$ W2s+1099s | -             | -       | 2.3          | 2.9     | 3.2      | -          | 1.3          | 1.7     | 2.2      | -          |

Addendum: Group Size (Count)

|                    | (1)           | (2)         | (3)          | (4)       | (5)       | (6)        | (7)          | (8)     | (9)      | (10)       |
|--------------------|---------------|-------------|--------------|-----------|-----------|------------|--------------|---------|----------|------------|
|                    | Tax Workforce | W2-Only     | Non-OPE 1099 | Any OPE   | Only OPE  | SE No 1099 | Non-OPE 1099 | Any OPE | Only OPE | SE No 1099 |
| Group Size (Count) | 175,764,437   | 146,308,328 | 18,630,580   | 1,900,576 | 1,578,416 | 8,924,953  | 6,269,289    | 341,032 | 224,035  | 6,664,088  |

Table reports the mean value specified in each row for the population specified in the column header. For the purposes of this table, population is restricted to workers with non-missing gender and age, aged less than 76 years. The tax workforce is defined as tax filers with wage, 1099 or SE income, or nontaxfilers with wage earnings. Tax Filer refers to filing an individual income tax return (Form 1040). Wage income refers to receipt of a W2 information return. "1099" refers to receiving information returns with non-employee compensation and/or a 1099K from an online gig economy platform. See text for more details on how firms in the OPE are identified. Columns (7)-(10) reports the same tabulations as Columns (3)-(6), restricted to the population with "Earnings Primarily from Self-Employment," defined as having the majority of Form W-2 wage plus Schedule SE earnings coming from Schedule SE.

Table 4: 1099 Work Growth by Age, 2000-2016

(a) All 1099 Work

|      | (1)         | (2)          | (3)          | (4)          | (5)          | (6)          | (7)          |
|------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Age  | 16-25       | 26-35        | 36-45        | 46-55        | 56-65        | 66-75        | 75+          |
| 2000 | 1,490,260   | 3,179,965    | 4,214,789    | 3,584,701    | 1,985,121    | 839,794      | 270,399      |
|      | <i>4.82</i> | <i>9.16</i>  | <i>10.84</i> | <i>11.69</i> | <i>13.03</i> | <i>17.80</i> | <i>21.02</i> |
| 2001 | 1,463,973   | 3,087,319    | 4,102,361    | 3,606,745    | 1,981,604    | 826,006      | 269,918      |
|      | <i>4.75</i> | <i>9.01</i>  | <i>10.59</i> | <i>11.32</i> | <i>12.64</i> | <i>17.57</i> | <i>21.79</i> |
| 2002 | 1,547,080   | 3,204,946    | 4,204,739    | 3,780,489    | 2,142,104    | 865,475      | 289,870      |
|      | <i>5.06</i> | <i>9.49</i>  | <i>11.01</i> | <i>11.62</i> | <i>13.02</i> | <i>18.46</i> | <i>23.48</i> |
| 2003 | 1,607,436   | 3,242,368    | 4,191,790    | 3,845,635    | 2,290,996    | 890,567      | 301,067      |
|      | <i>5.32</i> | <i>9.69</i>  | <i>11.18</i> | <i>11.68</i> | <i>13.10</i> | <i>18.62</i> | <i>23.85</i> |
| 2004 | 1,682,349   | 3,292,605    | 4,206,347    | 3,948,446    | 2,441,807    | 939,943      | 323,594      |
|      | <i>5.49</i> | <i>9.86</i>  | <i>11.34</i> | <i>11.76</i> | <i>13.23</i> | <i>18.82</i> | <i>23.94</i> |
| 2005 | 1,740,891   | 3,333,095    | 4,220,730    | 4,023,016    | 2,553,956    | 967,619      | 335,667      |
|      | <i>5.56</i> | <i>9.96</i>  | <i>11.45</i> | <i>11.70</i> | <i>13.12</i> | <i>18.63</i> | <i>23.92</i> |
| 2006 | 1,822,387   | 3,427,538    | 4,292,659    | 4,153,921    | 2,700,016    | 1,027,235    | 356,475      |
|      | <i>5.70</i> | <i>10.16</i> | <i>11.65</i> | <i>11.80</i> | <i>13.19</i> | <i>18.87</i> | <i>24.10</i> |
| 2007 | 1,843,516   | 3,443,070    | 4,303,014    | 4,250,110    | 2,857,793    | 1,126,531    | 411,707      |
|      | <i>5.71</i> | <i>10.09</i> | <i>11.70</i> | <i>11.82</i> | <i>13.25</i> | <i>19.56</i> | <i>26.26</i> |
| 2008 | 1,809,329   | 3,364,892    | 4,140,038    | 4,215,068    | 2,895,559    | 1,139,788    | 384,702      |
|      | <i>5.74</i> | <i>9.82</i>  | <i>11.50</i> | <i>11.66</i> | <i>12.99</i> | <i>18.88</i> | <i>24.35</i> |
| 2009 | 1,556,970   | 3,107,752    | 3,841,256    | 4,061,333    | 2,856,168    | 1,147,158    | 373,431      |
|      | <i>5.31</i> | <i>9.22</i>  | <i>11.11</i> | <i>11.36</i> | <i>12.60</i> | <i>18.52</i> | <i>23.90</i> |
| 2010 | 1,602,374   | 3,165,164    | 3,794,622    | 4,093,561    | 2,956,551    | 1,197,358    | 386,805      |
|      | <i>5.51</i> | <i>9.33</i>  | <i>11.22</i> | <i>11.48</i> | <i>12.66</i> | <i>18.68</i> | <i>24.09</i> |
| 2011 | 1,655,720   | 3,289,831    | 3,824,103    | 4,147,709    | 3,115,538    | 1,276,765    | 413,415      |
|      | <i>5.65</i> | <i>9.52</i>  | <i>11.41</i> | <i>11.66</i> | <i>12.91</i> | <i>19.40</i> | <i>24.82</i> |
| 2012 | 1,699,591   | 3,398,277    | 3,852,675    | 4,153,118    | 3,200,997    | 1,371,874    | 430,473      |
|      | <i>5.70</i> | <i>9.64</i>  | <i>11.53</i> | <i>11.72</i> | <i>12.87</i> | <i>19.49</i> | <i>25.26</i> |
| 2013 | 1,747,801   | 3,502,165    | 3,879,927    | 4,119,793    | 3,245,571    | 1,477,662    | 451,971      |
|      | <i>5.73</i> | <i>9.74</i>  | <i>11.59</i> | <i>11.74</i> | <i>12.77</i> | <i>19.59</i> | <i>25.65</i> |
| 2014 | 1,844,573   | 3,729,371    | 4,009,044    | 4,178,975    | 3,343,494    | 1,566,769    | 474,054      |
|      | <i>5.92</i> | <i>10.12</i> | <i>11.92</i> | <i>11.96</i> | <i>12.83</i> | <i>19.98</i> | <i>27.28</i> |
| 2015 | 2,008,726   | 4,052,041    | 4,191,186    | 4,266,005    | 3,442,644    | 1,652,039    | 494,734      |
|      | <i>6.33</i> | <i>10.74</i> | <i>12.38</i> | <i>12.24</i> | <i>12.89</i> | <i>20.12</i> | <i>27.75</i> |
| 2016 | 2,158,199   | 4,360,603    | 4,375,125    | 4,368,343    | 3,539,555    | 1,724,226    | 510,219      |
|      | <i>6.74</i> | <i>11.31</i> | <i>12.85</i> | <i>12.53</i> | <i>12.92</i> | <i>20.03</i> | <i>27.61</i> |

Note: Table reports the number of unique individuals in each of the age brackets specified in the column headings. Row in *italics* reports the preceding row as the share of the tax workforce. The tax workforce is defined as tax filers with wage, 1099 or SE income, or nontaxfilers with wage earnings. Tax Filer refers to filing an individual income tax return (Form 1040). Wage income refers to receipt of a W2 information return. “1099” refers to receiving information returns with non-employee compensation and/or a 1099K from an online gig economy platform. See text for more details on how firms in the OPE are identified. Note that the row sum may not equal the row totals in other tables since age is not always known.

(b) Any OPE 1099, 2012-2016

|      | (1)                    | (2)                    | (3)                    | (4)                    | (5)                    | (6)                   | (7)                  |
|------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------|----------------------|
| Age  | 16-25                  | 26-35                  | 36-45                  | 46-55                  | 56-65                  | 66-75                 | 75+                  |
| 2012 | 3,213<br><i>0.01</i>   | 6,421<br><i>0.02</i>   | 4,879<br><i>0.01</i>   | 4,155<br><i>0.01</i>   | 2,688<br><i>0.01</i>   | 864<br><i>0.01</i>    | 251<br><i>0.01</i>   |
| 2013 | 6,920<br><i>0.02</i>   | 17,889<br><i>0.05</i>  | 14,020<br><i>0.04</i>  | 10,900<br><i>0.03</i>  | 5,905<br><i>0.02</i>   | 1,588<br><i>0.02</i>  | 416<br><i>0.02</i>   |
| 2014 | 33,921<br><i>0.11</i>  | 99,618<br><i>0.27</i>  | 73,953<br><i>0.22</i>  | 52,374<br><i>0.15</i>  | 25,332<br><i>0.10</i>  | 5,399<br><i>0.07</i>  | 760<br><i>0.04</i>   |
| 2015 | 138,533<br><i>0.44</i> | 341,535<br><i>0.91</i> | 247,492<br><i>0.73</i> | 175,712<br><i>0.50</i> | 85,019<br><i>0.32</i>  | 21,076<br><i>0.26</i> | 2,608<br><i>0.15</i> |
| 2016 | 277,355<br><i>0.87</i> | 637,648<br><i>1.65</i> | 456,358<br><i>1.34</i> | 327,060<br><i>0.94</i> | 160,117<br><i>0.58</i> | 42,135<br><i>0.49</i> | 5,243<br><i>0.28</i> |

Note: Table 4(b) reports the same tabulations as Table 4(a), except restricted to “Any OPE” 1099 population, defined as individuals who receive a 1099 from the OPE, but may also receive another 1099 outside the OPE.

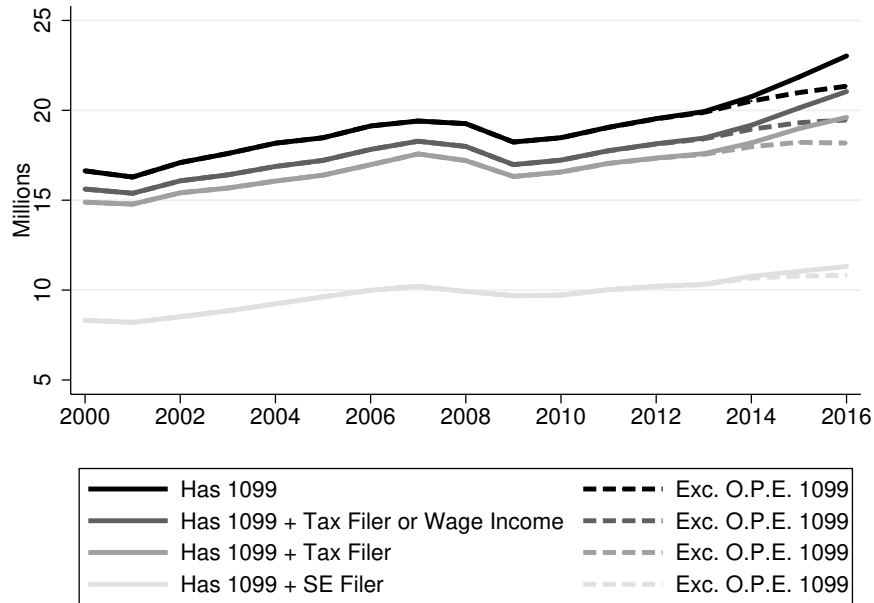
(c) Only OPE 1099, 2012-2016

|      | (1)                    | (2)                    | (3)                    | (4)                    | (5)                    | (6)                   | (7)                  |
|------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------|----------------------|
| Age  | 16-25                  | 26-35                  | 36-45                  | 46-55                  | 56-65                  | 66-75                 | 75+                  |
| 2012 | 2,494<br><i>0.01</i>   | 4,439<br><i>0.01</i>   | 3,161<br><i>0.01</i>   | 2,536<br><i>0.01</i>   | 1,685<br><i>0.01</i>   | 577<br><i>0.01</i>    | 176<br><i>0.01</i>   |
| 2013 | 5,363<br><i>0.02</i>   | 13,044<br><i>0.04</i>  | 9,797<br><i>0.03</i>   | 7,257<br><i>0.02</i>   | 3,858<br><i>0.02</i>   | 1,061<br><i>0.01</i>  | 282<br><i>0.02</i>   |
| 2014 | 28,152<br><i>0.09</i>  | 79,612<br><i>0.22</i>  | 57,265<br><i>0.17</i>  | 38,809<br><i>0.11</i>  | 18,314<br><i>0.07</i>  | 3,892<br><i>0.05</i>  | 494<br><i>0.03</i>   |
| 2015 | 119,191<br><i>0.38</i> | 282,263<br><i>0.75</i> | 198,877<br><i>0.59</i> | 136,785<br><i>0.39</i> | 64,379<br><i>0.24</i>  | 16,101<br><i>0.20</i> | 1,852<br><i>0.10</i> |
| 2016 | 242,252<br><i>0.76</i> | 537,399<br><i>1.39</i> | 375,409<br><i>1.10</i> | 263,195<br><i>0.76</i> | 126,555<br><i>0.46</i> | 33,686<br><i>0.39</i> | 4,073<br><i>0.22</i> |

Note: Table 4(c) reports the same tabulations as Table 4(a), except restricted to the “Only OPE” 1099 population, defined as individuals who receive a 1099 only from the OPE. See text for more details on how firms in the OPE are identified.

## Figures

Figure 1: Individuals in the 1099 and Gig Economy (Millions), By Filing Status, 2000-2016



Note: Figure shows the number of unique individuals receiving 1099 MISC information returns with non-employee compensation and/or a 1099K from an online gig economy platform. Dashed lines exclude 1099s from the Online Platform Economy (OPE). See text for more details on how firms in the OPE are identified. Tax Filer refers to filing an individual income tax return (Form 1040). Wage income refers to receipt of a W2 information return. SE Filer refers to filing Schedule SE.



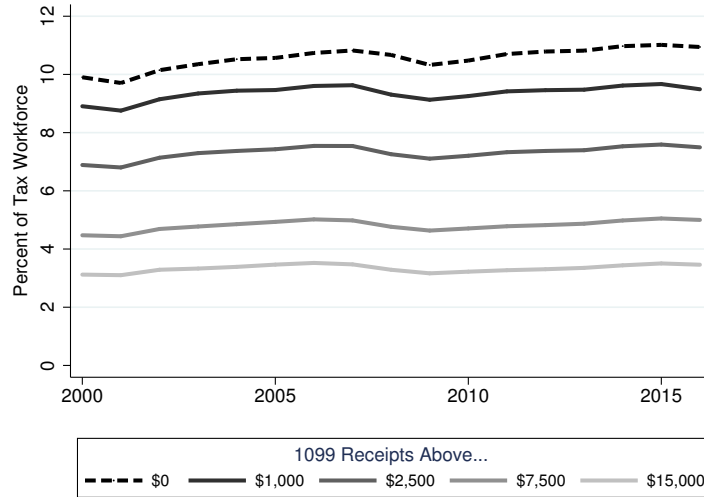
Figure 2: The 1099 Gig Economy, as a Share of the Tax Workforce, 2000-2016



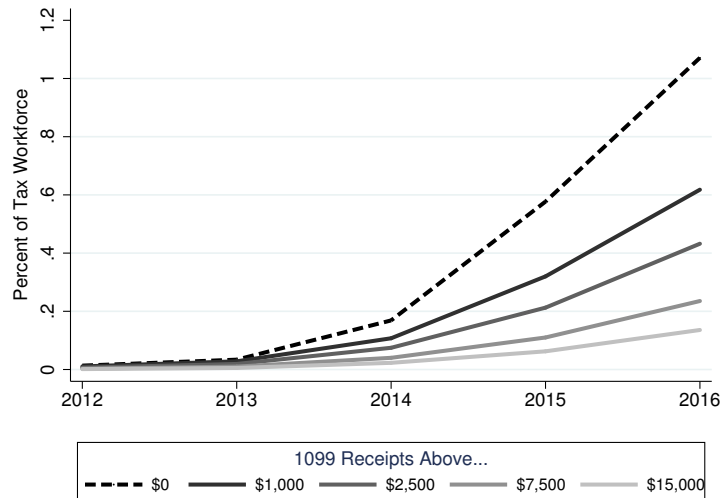
Note: Figure shows the number of unique individuals receiving 1099 MISC information returns with non-employee compensation and/or a 1099K from an online gig economy platform, as a percentage of the tax workforce. The tax workforce is defined as filers of 1040 with wage, 1099 or SE income, or nontaxfilers with wage earnings. Tax Filer refers to filing an individual income tax return (Form 1040). Wage income refers to receipt of a W2 information return. SE Filer refers to filing Schedule SE. Dashed lines exclude 1099s from the Online Platform Economy (OPE). See text for more details on how firms in the OPE are identified. “Earnings Primarily from Self-Employment” defined as having the majority of wage plus Schedule SE earnings coming from Schedule SE; “Earnings Primarily from Wages” is defined as the complement.

Figure 3: The 1099 Gig Economy, as a Share of the Tax Workforce, by 1099 Receipt Amounts and Year

(a) 1099 MISC Non-Employee Compensation, Excluding 1099's from the Online Platform Economy, 2000-2016



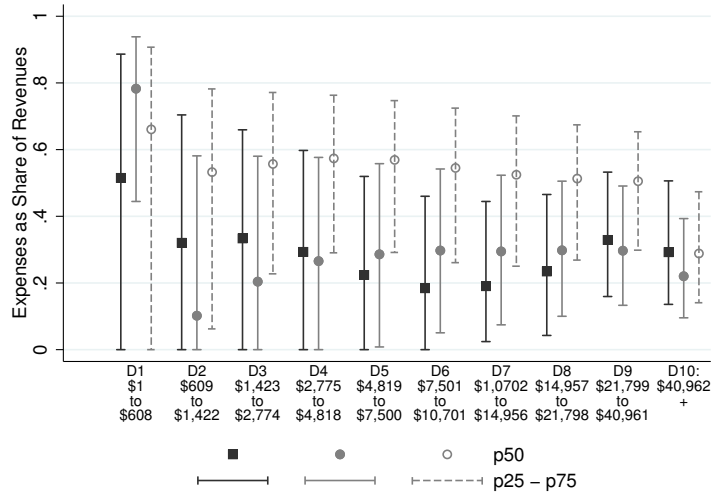
(b) Online Platform Economy Only, 2012-2016



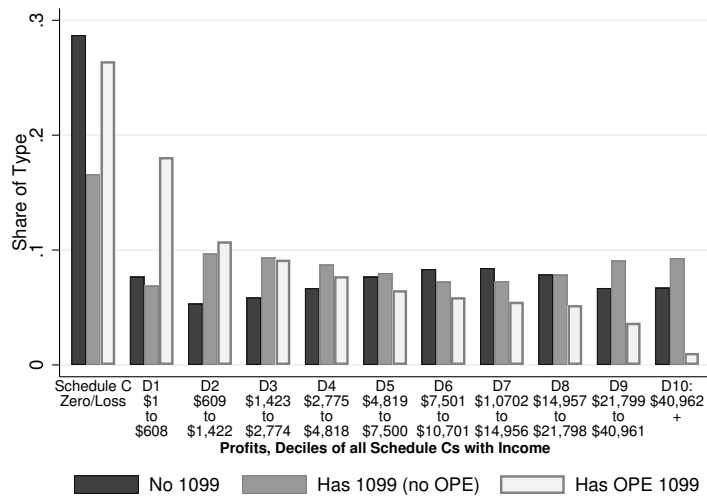
Note: Figure shows the number of unique individual receiving 1099 MISC information returns with non-employee compensation and/or a 1099K from an online gig economy platform, as a share of the tax workforce, for the income thresholds specified in the figure legend. The tax workforce is defined as filers of 1040 with wage, 1099 or SE income, or nontaxfilers with wage earnings. Tax Filer refers to filing an individual income tax return (Form 1040). Wage income refers to receipt of a W2 information return. SE Filer refers to filing Schedule SE. Income thresholds are adjusted for inflation using the Personal Consumption Expenditures (PCE) Implicit Price Deflator. Panel A excludes online gig platforms. Panel B is for the online platform economy only. See text for more details on how firms in the OPE are identified.

Figure 4: Expensing Behavior

(a) Median and Interquartile Range of Expense Share of Revenues, by Profit Decile (Schedule C with Positive Profits)

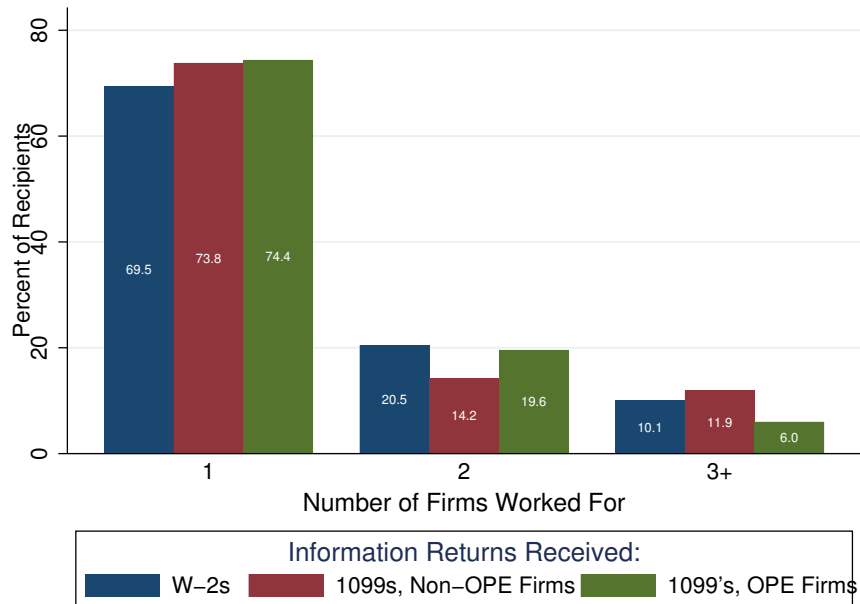


(b) Distribution of Types Across Profit Bins



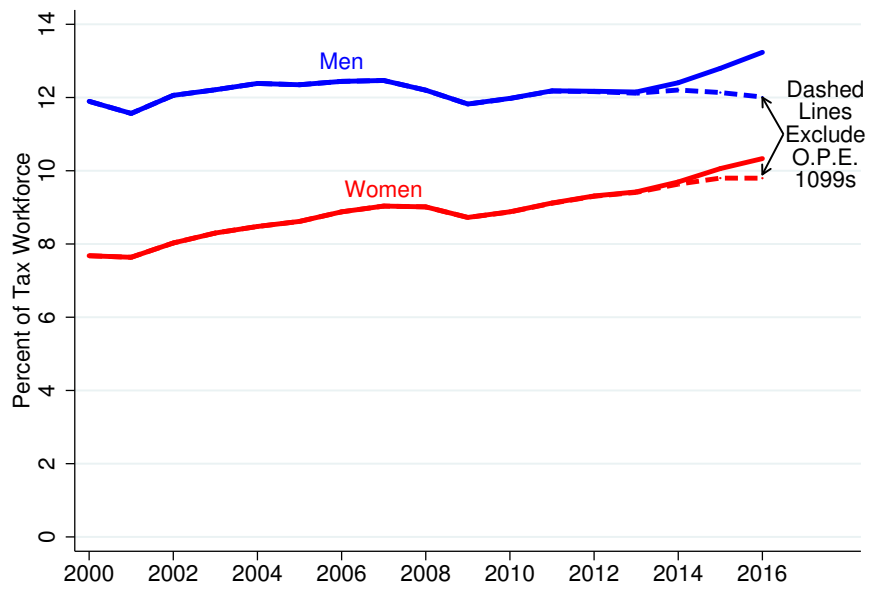
Note: Panel (a) shows the median and interquartile range of the expenses reported on Schedule C, as a share of revenues reported on Schedule C, by decile of profits (revenues - expenses), for each group specified in the figure legend. Panel (b) shows the distribution of each group across profit deciles.

Figure 5: Number of Information Returns Received, 2016



Note: The blue bar reports the distribution of the number of firms that individuals receive Form W-2 from, if they receive a Form W-2, as a percent of the total number who receive Form W-2. The red bar reports the distribution of the number of firms outside the OPE that individuals receive 1099-MISC non-employee compensation from, if they receive Form 1099-MISC non-employee compensation from a non-OPE firm, as a percent of the total number who receive Form 1099-MISC non-employee compensation from a non-OPE firm. The green bar reports the distribution of the number of firms in the OPE that individuals receives 1099-MISC non-employee compensation or 1099-K gross income, if they receive Form 1099-MISC non-employee compensation or 1099-K gross income from an OPE firm, as a percent of the total number who receive Form 1099-MISC non-employee compensation or 1099-K gross income from an OPE firm. See text for more details on how firms in the OPE are identified. Individuals can appear in the tabulations for more than one bar if they receive information returns from multiple of these groups.

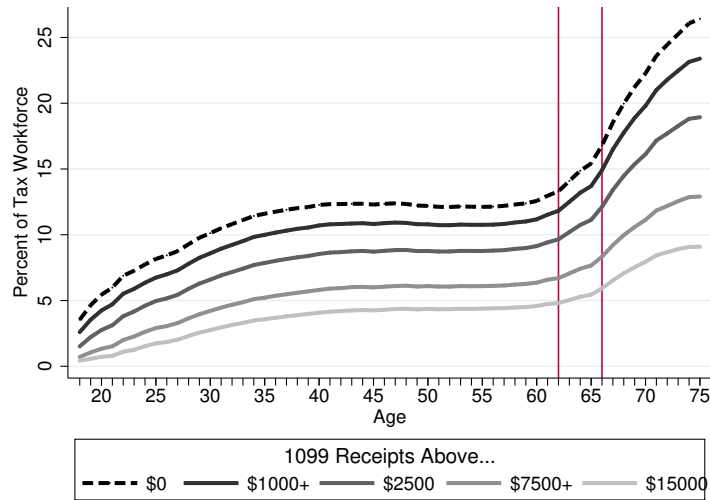
Figure 6: The 1099 Gig Economy, as a Share of the Tax Workforce, by Gender, 2000-2016



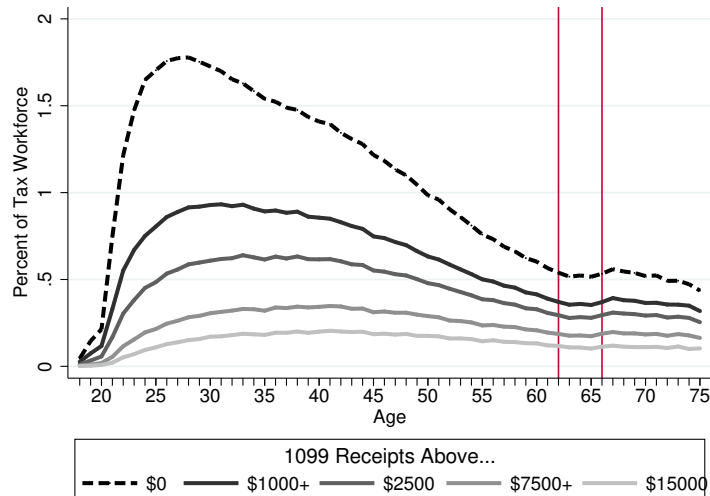
Note: See notes for Figure 2.

Figure 7: Individuals in the 1099 Gig Economy, as a Share of the Tax Workforce, by 1099 Receipt Amounts and Age, 2016

(a) 1099 MISC Non-Employee Compensation, Excluding 1099's from the Online Platform Economy



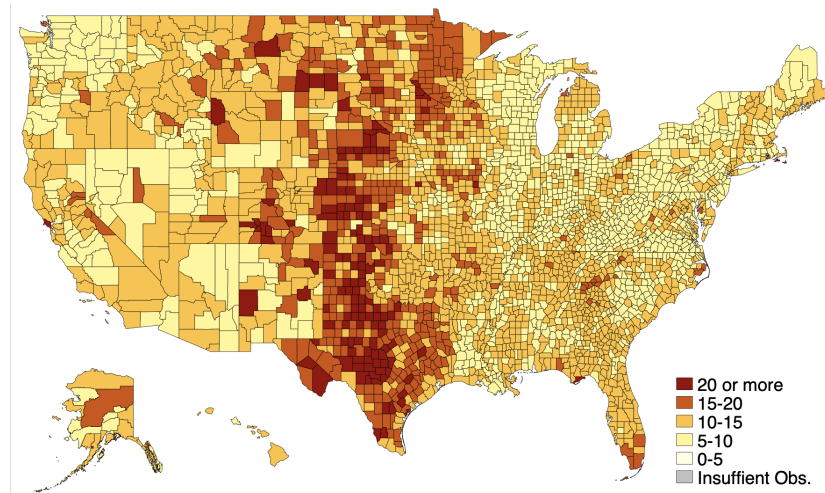
(b) Online Platform Economy Only



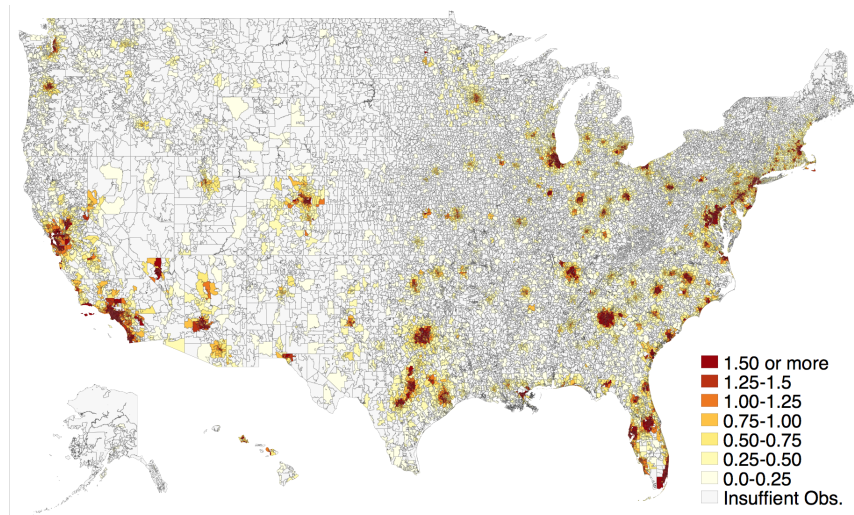
Note: Figure shows the number of unique individuals as a share of the tax workforce receiving 1099 MISC information returns with non-employee compensation and/or a 1099K from an online gig economy platform, for income thresholds (in 2016 constant dollars) specified in the legend and age groups specified on the x-axis. Income is adjusted for inflation using the Personal Consumption Expenditures (PCE) Implicit Price Deflator. Panel A excludes online gig platforms. Panel B is for the online platform economy only. See text for more details on how firms in the OPE are identified.

Figure 8: Geographic Distribution of 1099 Independent Contracting

(a) 1099 MISC Non-Employee Compensation, Excluding 1099's from the Online Platform Economy, As a Percent of the Tax Workforce, County Level

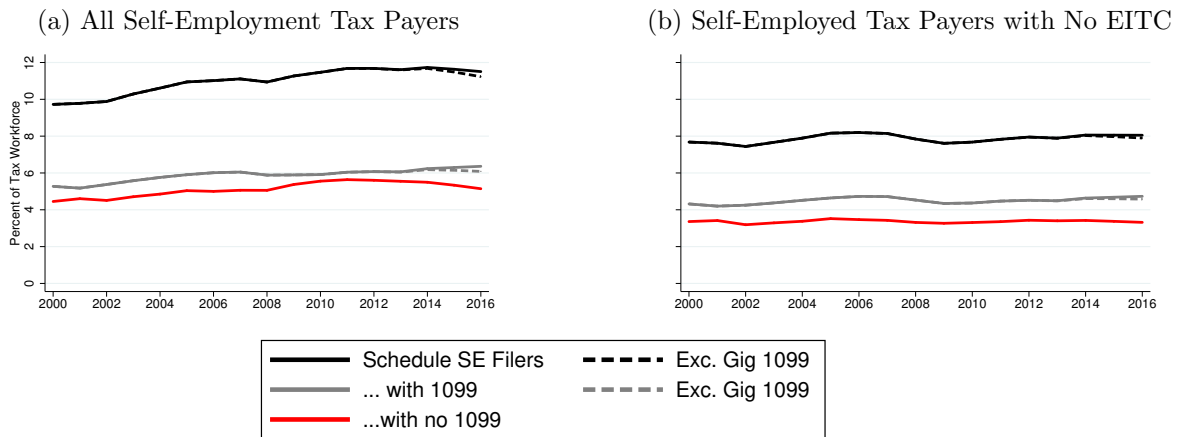


(b) Online Platform Economy Only, As a Percent of the Tax Workforce, 5 Digit Zipcode



Note: Panel (a) shows the number of unique individuals living in the county receiving 1099 MISC information returns with non-employee compensation, as a percentage of the tax workforce. Panel (b) shows the number of unique individuals living in the zipcode receiving 1099 MISC information returns with non-employee compensation from an online gig economy platform and/or a 1099K from an online gig economy platform, as a percentage of the tax workforce. See text for more details on how firms in the OPE are identified. The tax workforce is defined as filers of 1040 with wage, 1099 or SE income, or nontaxfilers with wage earnings. Tax Filer refers to filing an individual income tax return (Form 1040). Wage income refers to receipt of a W2 information return. SE Filer refers to filing Schedule SE.

Figure 9: Self-Employment Tax Payers, as a Share of the Tax Workforce, 2000-2016



Note: Figure shows the number of unique individuals filing Schedule SE, as a share of the tax workforce. The tax workforce is defined as tax filers with wage, 1099 or SE income, or nontaxfilers with wage earnings. Tax Filer refers to filing an individual income tax return (Form 1040). Wage income refers to receipt of a W2 information return. Dashed lines exclude 1099s from the Online Platform Economy (OPE). See text for more details on how firms in the OPE are identified. Panel (b) focuses on filers with no EITC receipt.



## A Data Appendix

This appendix describes the technical details of our data construction where we combine data from a variety of different tax forms.

The core of our analysis draws on “masked” W2, 1099-MISC, and 1099-K information returns along with 1040 individual tax returns and associated schedules. We begin with the population of individuals who appear as primary or secondary filers on a 1040 in each year. We create a record of all de-identified individuals, using masked Taxpayer Identification Numbers (TINs) appearing on these forms, attributed to either the primary filer or the attached spouse.

For all years, we merge in self-employment information for individuals and their spouses from Schedule SE. On Schedule SE (a schedule of Form 1040), individuals report all self-employment income subject to SECA taxation, so long as the total exceeds \$400. This includes active income from wholly-owned businesses on Schedule C, income from partnerships on Schedule K1, and farm income on Schedule F. Importantly, SECA taxes are assessed on individuals, not income tax filing units, so Schedule SE is always identified at the individual level. Unfortunately, Schedule C information is only recorded at the tax unit level before 2007 in the IRS databases. We merge in individual-level Schedule C information beginning in 2007, and also merge in select tax-unit totals from schedule C for all years.

We next turn to cleaning and processing the information returns. For Form W-2, we pull all W-2s with TINs that have been validated by the IRS. We eliminate duplicate or amended returns, and we drop a small number of invalid TINs (approximately 50,000 in 2016) and TINs considered “unmatchable” (approximately 5.2 million). Both of these are small compared to the overall number of W-2s, which exceeded 240 million in 2016. We use the recipient TINs to match W-2s to our main file of individuals. Since a large number of individuals with low W-2 earnings are not required to file 1040 returns, we add all cases with valid W-2s but no 1040 to our population file.

We then merge on information from Form 1099-MISC. We pull everyone with non-zero non-employee compensation reported in Box 7. In our analysis, we only examine Box 7 income. We use recipient TINs to link to our core file. Many 1099-MISCs with Box 7 income do not link to a TIN with a valid W-2 or 1040 in the same year. This could occur for several reasons: 1) The recipient may be an individual who has registered and Employee Identification Number (EIN) for their business activities that is distinct from their personal TIN; 2) The 1099 may have been issued to an incorporated business (this can occur in special cases); 3) The 1099 was valid but the individual did not file, either because the individuals net income was below filing thresholds or because the individuals were not in compliance with tax law; 4) The 1099 may have been issued in error or to the wrong TIN.

We find that many 1099s are issued to TINs that the IRS classifies as EINs or an invalid TIN. However, many such cases nonetheless match to 1040s and in the Social Security DM-1 master file. In particular, 20 percent of 1099-MISCs had recipient TINs classified as EINs in 2016, but we find that about 25 percent of these match to 1040s. We also find that 38 percent of 1099-MISCs with recipient TINs classified as “unmatchable (unknown)” merge to a 1040 TIN. One possibility is that there are mistakes on the W-9, and these are really TINs of individuals and not EINs.

Our rule is to treat these information returns as valid so long as they match to a 1040 or W-2. In general, we do not retain information for individuals in years in which they have 1099-MISCs but neither a W-2 or 1040 return, due to concerns that these 1099s were issued in error. We do, however, keep track of the number of such cases in Column (10) of Table 1, individuals who have no 1040 and W-2 information return—but only for TINs of individuals that are properly validated by the IRS. We currently do not merge in 1099-MISCs issued to valid EINs that are used by individual tax payers rather than their personal TIN, since attributing EINs to personal TINs is not possible prior to 2007 (before which point Schedule Cs with EINs could only be attributed to a couple). We are exploring this area further.

To identify the online platform economy, we begin with a list of roughly 50 large platforms based on public databases of online labor platforms, which we are able identify (along with

the corresponding EIN) in business tax returns using the unmasked firm name. Using the corresponding EIN, we then identify all 1099-MISCs in our cleaned file coming from these platforms and classify them as OPE income. Prior to 2011 all platforms issued 1099-MISC returns, and after 2011 a large number continue to do so.

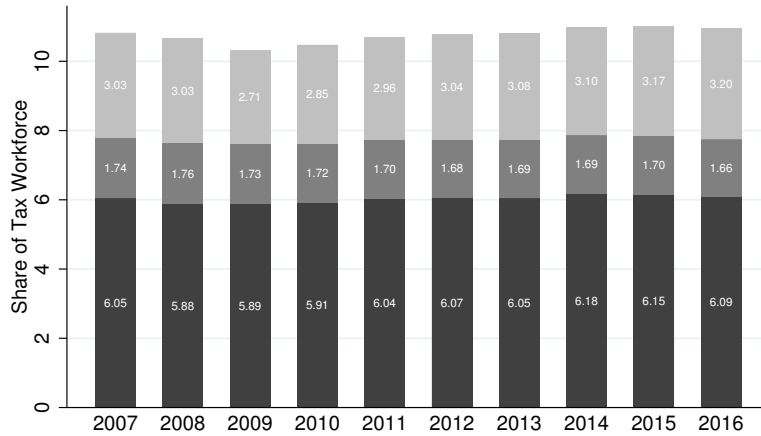
We next pull 1099-K returns issued from the EINs on our OPE list. 1099-Ks are issued by platforms that classify themselves as "third party payment processors," who act as a facilitator in a transaction determined by two distinct contracting parties. In some cases where platforms offer incentive payments or other bonuses, these payments are reported on separate 1099-MISCs since they are payments directly from the platform to the recipient. Current IRS guidelines exempt payments subject 1099-K reporting from additional 1099-MISC reporting by contracting entities. In our analysis, we use Box 1 gross receipts to measure payments. We clean these forms using the same methodology described for the 1099-MISCs. We attribute 1099-K OPE payments to individuals, and add this to OPE income. We consider this income to be a part of the "1099 economy" and include it in measures of "1099 recipients" or "1099 income." *Worker characteristics* Marriage, secondary earner, and dependents are defined for 1040 filers only. Marriage is determined from listing a spouse on a 1040. Dependents are determined from listing dependents (other than the spouse) on the 1040. Wages and 1099 earnings are merged in for the spouse. Being a secondary earner is defined as having fewer wage plus Schedule SE earnings than a spouse.

Other worker characteristics are merged in from other sources. Birth dates and gender are pulled from the DM-1 file, populated by the Social Security Administration. Social Security receipt comes from Form SSA-1099, and unemployment insurance receipt comes from Form 1099-G.

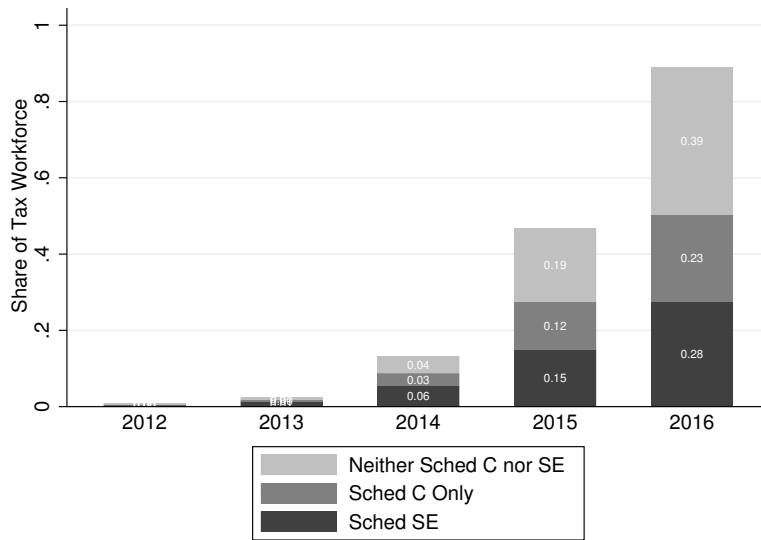
*Geography* Location for tables cut by geographic region is determined by examining the zip code on 1040 tax returns and information returns. We default to using the zip code listed on Form 1040. For recipients of information returns who did not file a 1040, zip codes are taken first from Form W-2 and, if still missing, from the 1099 information returns. If individuals receive multiple information returns sent to different locations, we pick the location where the largest dollar value of returns were sent.

Figure A1: How are 1099s reported on C/SE?, 2007-2016

(a) The 1099 Gig Economy, Excluding 1099's from the Online Platform Economy

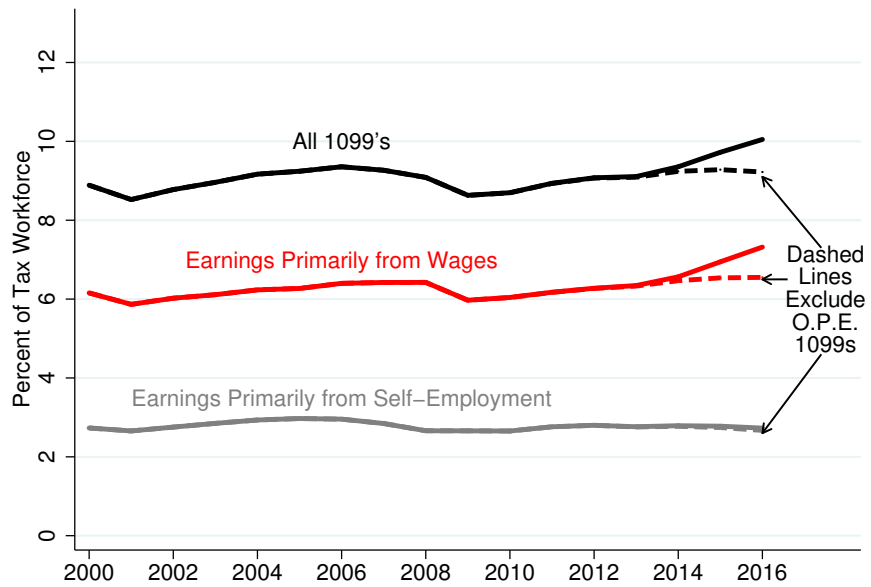


(b) OPE-Only 1099s



Note: Figure shows the number of unique individuals receiving 1099 MISC information returns with non-employee compensation and/or a 1099K from an online gig economy platform, as a percentage of the tax workforce. The tax workforce is defined as filers of 1040 with wage, 1099 or SE income, or nontaxfilers with wage earnings. Tax Filer refers to filing an individual income tax return (Form 1040). Wage income refers to receipt of a W2 information return. “Sched SE” refers to filing Schedule SE. “Sched C” refers to filing Schedule C. Figure begins in 2007 because this is the first year Schedule C can be attributed to individuals instead of the tax unit. Panel (a) is for individuals receiving at least one 1099 outside of the OPE. Panel (b) is for individuals receiving a 1099 only from the OPE.

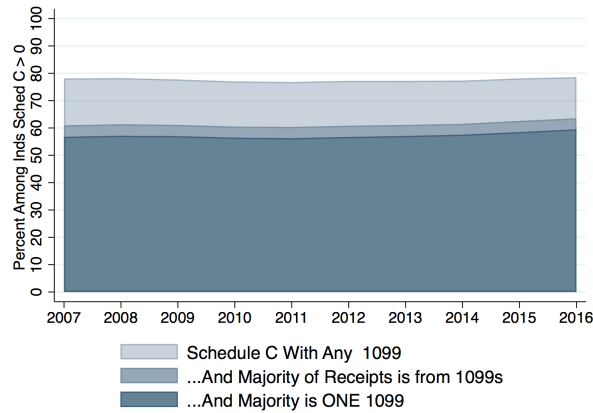
Figure A2: The 1099 Gig Economy with \$15,000 or More in Earnings, as a Share of the Tax Workforce, 2000-2016



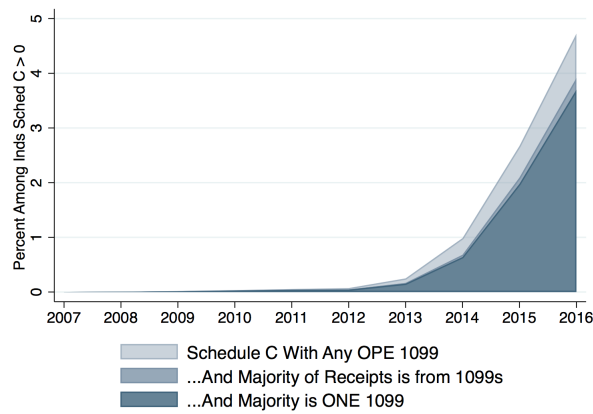
Note: Figure shows the number of unique individuals receiving 1099 MISC information returns with non-employee compensation and/or a 1099K from an online gig economy platform and who have \$15,000 or more in total earnings (wages plus Schedule SE). Earnings are adjusted for inflation using the Personal Consumption Expenditures (PCE) Implicit Price Deflator. See notes for figure 2 for additional details.

Figure A3: Where Do Schedule C Receipts Come From? Self-Employment Tax Payers With Schedule C Profits 2007-2016

(a) Revenues From 1099s



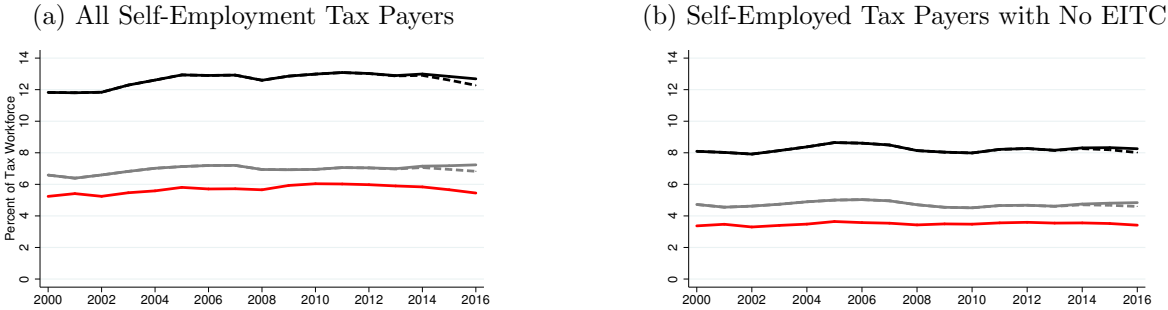
(b) Revenues From OPE 1099s O1099s



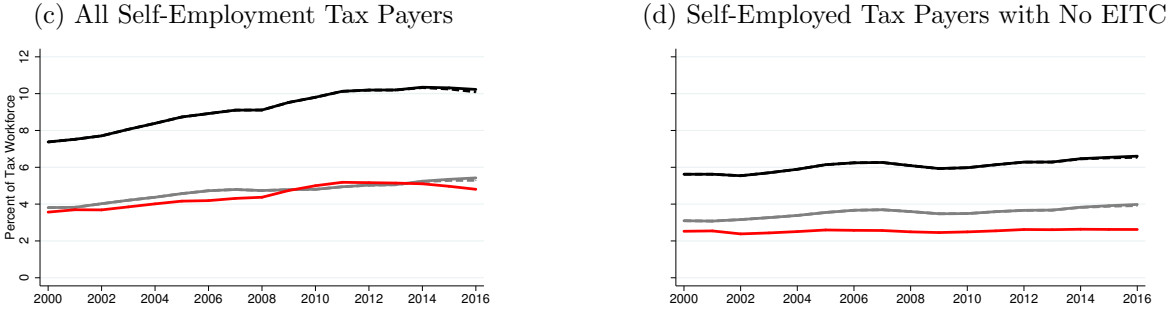
Note: Figure decomposes population of individuals with Schedule C profits and Schedule SE net income over \$400 based on whether individuals have 1099 revenues and how magnitude of 1099 revenues compares to total Schedule C revenues. "Majority of Receipts from 1099s" indicates that the total revenues across all 1099-MISCs or OPE 1099-Ks exceeds 50% of Schedule C gross revenues. "Majority of Receipts from 1099s" indicates that the total revenues across all 1099s exceeds 50% of Schedule C gross revenues. "Majority is one 1099" indicates that the revenues on the single 1099-MISC or OPE 1099-K with the greatest revenues received by an individual exceeds 50% of their Schedule C gross revenues. Darker-shaded areas are subsets of lighter-shaded regions. Individual-level data on Schedule C revenues is only available after 2006.

Figure A4: Self-Employment Tax Payers, as a Share of the Tax Workforce, 2000-2016, by Gender

I. Men



II. Women



Note: See notes for Figure 9.

Table A1: Components of the Tax Workforce, 2016, by State

(a) All 1099 Gig Economy

|    | (1)             |         | (2)     |         | (3)     |         | (4)     |         | (5)       |         | (6)      |       | (7)    |       | (8)     |       | (9)      |       | (10)    |       |
|----|-----------------|---------|---------|---------|---------|---------|---------|---------|-----------|---------|----------|-------|--------|-------|---------|-------|----------|-------|---------|-------|
|    | No 1099         |         | Has SE  |         | Has SE  |         | Has SE  |         | Has SE    |         | Has 1099 |       | No SE  |       | No 1099 |       | Has 1099 |       | No 1099 |       |
|    | No SE<br>Has W2 | Has W2  | No W2   | No W2   | Has W2  | No W2   | Has W2  | No W2   | Has W2    | No W2   | Has W2   | No W2 | Has W2 | No W2 | Has W2  | No W2 | Has W2   | No W2 | Has W2  | No W2 |
| AK | 317,775         | 12,215  | 12,867  | 9,569   | 12,426  | 9,569   | 10,981  | 3,830   | 40,042    | 2,912   | 4,135    |       |        |       |         |       |          |       |         |       |
| AL | 1,789,458       | 55,683  | 67,100  | 67,395  | 68,617  | 67,395  | 75,504  | 28,048  | 284,651   | 24,354  | 37,417   |       |        |       |         |       |          |       |         |       |
| AR | 1,095,022       | 31,943  | 40,667  | 46,940  | 47,068  | 46,940  | 54,233  | 20,393  | 161,138   | 14,802  | 22,174   |       |        |       |         |       |          |       |         |       |
| AZ | 2,495,670       | 64,302  | 100,189 | 98,999  | 105,311 | 98,999  | 117,810 | 41,442  | 405,407   | 35,190  | 46,774   |       |        |       |         |       |          |       |         |       |
| CA | 14,900,672      | 394,542 | 793,512 | 850,143 | 784,224 | 850,143 | 774,716 | 246,143 | 1,797,497 | 172,149 | 214,453  |       |        |       |         |       |          |       |         |       |
| CO | 2,344,995       | 69,220  | 100,119 | 102,511 | 124,764 | 102,511 | 122,320 | 38,299  | 292,076   | 30,762  | 33,864   |       |        |       |         |       |          |       |         |       |
| CT | 1,558,738       | 41,959  | 78,551  | 61,275  | 68,161  | 61,275  | 62,622  | 16,348  | 145,535   | 10,823  | 17,211   |       |        |       |         |       |          |       |         |       |
| DC | 271,597         | 9,151   | 10,759  | 11,250  | 19,544  | 11,250  | 18,242  | 2,985   | 46,041    | 5,905   | 5,613    |       |        |       |         |       |          |       |         |       |
| DE | 404,619         | 8,170   | 12,282  | 11,508  | 13,747  | 11,508  | 16,929  | 4,754   | 55,522    | 4,343   | 4,603    |       |        |       |         |       |          |       |         |       |
| FL | 7,698,727       | 238,561 | 409,153 | 426,183 | 380,707 | 426,183 | 522,757 | 171,319 | 926,465   | 112,242 | 140,892  |       |        |       |         |       |          |       |         |       |
| GA | 3,803,519       | 128,406 | 161,425 | 187,944 | 179,519 | 187,944 | 232,475 | 68,046  | 634,369   | 73,601  | 106,902  |       |        |       |         |       |          |       |         |       |
| HI | 604,889         | 13,006  | 22,965  | 25,702  | 25,065  | 25,702  | 25,888  | 7,919   | 61,001    | 6,209   | 8,435    |       |        |       |         |       |          |       |         |       |
| IA | 1,385,234       | 39,054  | 48,524  | 49,808  | 60,575  | 49,808  | 56,226  | 18,247  | 162,729   | 10,321  | 12,414   |       |        |       |         |       |          |       |         |       |
| ID | 679,078         | 19,087  | 28,483  | 24,737  | 27,042  | 24,737  | 26,729  | 10,618  | 93,584    | 5,426   | 6,805    |       |        |       |         |       |          |       |         |       |
| IL | 5,409,935       | 148,555 | 200,247 | 203,853 | 243,961 | 203,853 | 238,441 | 63,957  | 536,203   | 51,399  | 69,293   |       |        |       |         |       |          |       |         |       |
| IN | 2,871,116       | 71,135  | 78,823  | 82,255  | 108,965 | 82,255  | 102,385 | 32,844  | 309,315   | 22,487  | 28,397   |       |        |       |         |       |          |       |         |       |
| KS | 1,230,355       | 34,116  | 44,127  | 43,405  | 54,759  | 43,405  | 49,156  | 18,272  | 155,255   | 10,639  | 12,993   |       |        |       |         |       |          |       |         |       |
| KY | 1,777,902       | 44,769  | 60,726  | 59,231  | 66,515  | 59,231  | 62,160  | 22,038  | 201,369   | 14,737  | 21,923   |       |        |       |         |       |          |       |         |       |
| LA | 1,687,927       | 64,718  | 75,144  | 65,075  | 75,863  | 65,075  | 81,497  | 23,951  | 297,463   | 27,414  | 37,578   |       |        |       |         |       |          |       |         |       |
| MA | 3,109,185       | 71,207  | 116,062 | 121,136 | 160,870 | 121,136 | 126,104 | 27,117  | 270,770   | 23,335  | 31,188   |       |        |       |         |       |          |       |         |       |
| MD | 2,555,692       | 65,876  | 120,011 | 105,629 | 123,079 | 105,629 | 127,096 | 30,696  | 317,711   | 31,696  | 41,693   |       |        |       |         |       |          |       |         |       |
| ME | 595,260         | 16,276  | 27,137  | 25,350  | 24,131  | 25,350  | 19,619  | 6,574   | 59,988    | 3,930   | 6,763    |       |        |       |         |       |          |       |         |       |
| MI | 4,099,269       | 113,347 | 139,041 | 142,551 | 161,611 | 142,551 | 164,862 | 58,802  | 456,413   | 38,252  | 51,459   |       |        |       |         |       |          |       |         |       |
| MN | 2,480,640       | 65,909  | 81,411  | 82,533  | 120,301 | 82,533  | 216,788 | 58,848  | 239,651   | 27,060  | 15,197   |       |        |       |         |       |          |       |         |       |
| MO | 2,534,176       | 67,921  | 89,155  | 86,940  | 100,379 | 86,940  | 89,128  | 31,824  | 336,078   | 22,795  | 28,412   |       |        |       |         |       |          |       |         |       |

All 1099 Gig Economy (Cont)

|    | (1)        |         | (2)     |         | (3)     |         | (4)     |         | (5)       |         | (6)      |           | (7)     |         | (8)       |         | (9)      |           | (10)    |         |
|----|------------|---------|---------|---------|---------|---------|---------|---------|-----------|---------|----------|-----------|---------|---------|-----------|---------|----------|-----------|---------|---------|
|    | No 1099    |         | Has SE  |         | Has SE  |         | Has SE  |         | Has SE    |         | Has 1099 |           | No SE   |         | No 1099   |         | Has 1099 |           | No 1099 |         |
|    | No SE      | Has W2  | Has W2  | No W2   | Has W2  | No W2   | Has W2  | No W2   | Has W2    | No W2   | Has W2   | No W2     | Has W2  | No W2   | No 1099   | Has W2  | Has W2   | No W2     | No 1099 | Has W2  |
| MO | 2,534,176  | 67,921  | 89,155  | 86,940  | 100,379 | 86,940  | 89,128  | 31,824  | 336,078   | 22,795  | 28,412   | 336,078   | 22,795  | 28,412  | 336,078   | 22,795  | 28,412   | 336,078   | 22,795  | 28,412  |
| MS | 1,068,203  | 42,265  | 43,649  | 42,445  | 42,061  | 42,445  | 46,194  | 16,023  | 175,820   | 14,756  | 25,519   | 175,820   | 14,756  | 25,519  | 175,820   | 14,756  | 25,519   | 175,820   | 14,756  | 25,519  |
| MT | 441,772    | 14,652  | 20,380  | 17,601  | 19,048  | 17,601  | 18,394  | 7,848   | 53,484    | 3,468   | 5,170    | 53,484    | 3,468   | 5,170   | 53,484    | 3,468   | 5,170    | 53,484    | 3,468   | 5,170   |
| NC | 3,990,566  | 109,159 | 145,606 | 172,057 | 177,348 | 172,057 | 175,695 | 57,921  | 507,229   | 45,690  | 79,277   | 507,229   | 45,690  | 79,277  | 507,229   | 45,690  | 79,277   | 507,229   | 45,690  | 79,277  |
| ND | 343,575    | 12,574  | 13,750  | 10,890  | 17,360  | 10,890  | 15,711  | 4,367   | 37,643    | 2,782   | 2,537    | 37,643    | 2,782   | 2,537   | 37,643    | 2,782   | 2,537    | 37,643    | 2,782   | 2,537   |
| NE | 864,106    | 23,974  | 29,034  | 29,531  | 39,637  | 29,531  | 35,357  | 10,901  | 92,150    | 6,195   | 7,935    | 92,150    | 6,195   | 7,935   | 92,150    | 6,195   | 7,935    | 92,150    | 6,195   | 7,935   |
| NH | 664,723    | 15,389  | 26,443  | 24,377  | 25,796  | 24,377  | 19,901  | 5,910   | 53,186    | 3,733   | 5,806    | 53,186    | 3,733   | 5,806   | 53,186    | 3,733   | 5,806    | 53,186    | 3,733   | 5,806   |
| NJ | 3,920,287  | 116,422 | 191,952 | 127,289 | 160,186 | 127,289 | 151,028 | 33,516  | 393,663   | 26,148  | 30,185   | 393,663   | 26,148  | 30,185  | 393,663   | 26,148  | 30,185   | 393,663   | 26,148  | 30,185  |
| NM | 764,304    | 16,759  | 28,422  | 28,618  | 28,987  | 28,618  | 32,239  | 13,957  | 112,076   | 8,490   | 11,881   | 112,076   | 8,490   | 11,881  | 112,076   | 8,490   | 11,881   | 112,076   | 8,490   | 11,881  |
| NV | 1,154,802  | 27,424  | 41,192  | 41,380  | 47,799  | 41,380  | 65,483  | 18,500  | 158,091   | 17,383  | 16,664   | 158,091   | 17,383  | 16,664  | 158,091   | 17,383  | 16,664   | 158,091   | 17,383  | 16,664  |
| NY | 8,218,426  | 232,105 | 463,793 | 325,841 | 377,053 | 325,841 | 295,469 | 75,255  | 834,072   | 57,193  | 82,113   | 834,072   | 57,193  | 82,113  | 834,072   | 57,193  | 82,113   | 834,072   | 57,193  | 82,113  |
| OH | 4,974,255  | 119,201 | 148,875 | 161,002 | 196,807 | 161,002 | 221,812 | 71,381  | 517,164   | 45,343  | 57,746   | 517,164   | 45,343  | 57,746  | 517,164   | 45,343  | 57,746   | 517,164   | 45,343  | 57,746  |
| OK | 1,441,709  | 38,539  | 54,523  | 60,539  | 62,276  | 60,539  | 72,022  | 29,531  | 234,046   | 20,242  | 30,899   | 234,046   | 20,242  | 30,899  | 234,046   | 20,242  | 30,899   | 234,046   | 20,242  | 30,899  |
| OR | 1,654,237  | 42,403  | 73,633  | 64,193  | 65,801  | 64,193  | 66,481  | 24,048  | 222,627   | 15,186  | 19,005   | 222,627   | 15,186  | 19,005  | 222,627   | 15,186  | 19,005   | 222,627   | 15,186  | 19,005  |
| PA | 5,594,433  | 117,944 | 172,064 | 176,554 | 215,479 | 176,554 | 234,274 | 71,802  | 491,964   | 39,275  | 46,230   | 491,964   | 39,275  | 46,230  | 491,964   | 39,275  | 46,230   | 491,964   | 39,275  | 46,230  |
| RI | 479,310    | 10,962  | 15,833  | 16,956  | 21,734  | 16,956  | 17,950  | 3,803   | 36,588    | 3,175   | 4,712    | 36,588    | 3,175   | 4,712   | 36,588    | 3,175   | 4,712    | 36,588    | 3,175   | 4,712   |
| SC | 1,931,056  | 54,686  | 70,381  | 72,940  | 74,478  | 72,940  | 85,546  | 29,356  | 275,586   | 21,667  | 33,800   | 275,586   | 21,667  | 33,800  | 275,586   | 21,667  | 33,800   | 275,586   | 21,667  | 33,800  |
| SD | 386,367    | 14,329  | 16,892  | 14,702  | 19,291  | 14,702  | 16,761  | 5,932   | 39,769    | 2,812   | 3,566    | 39,769    | 2,812   | 3,566   | 39,769    | 2,812   | 3,566    | 39,769    | 2,812   | 3,566   |
| TN | 2,640,171  | 85,349  | 116,902 | 123,782 | 121,777 | 123,782 | 120,271 | 39,772  | 326,835   | 31,171  | 48,234   | 326,835   | 31,171  | 48,234  | 326,835   | 31,171  | 48,234   | 326,835   | 31,171  | 48,234  |
| TX | 10,444,678 | 309,297 | 446,954 | 586,835 | 523,460 | 586,835 | 786,612 | 262,969 | 1,326,398 | 181,503 | 246,376  | 1,326,398 | 181,503 | 246,376 | 1,326,398 | 181,503 | 246,376  | 1,326,398 | 181,503 | 246,376 |
| UT | 1,249,651  | 35,084  | 38,905  | 32,044  | 51,346  | 32,044  | 52,353  | 14,969  | 167,009   | 10,334  | 10,075   | 167,009   | 10,334  | 10,075  | 167,009   | 10,334  | 10,075   | 167,009   | 10,334  | 10,075  |
| VA | 3,622,217  | 90,206  | 120,901 | 128,143 | 153,606 | 128,143 | 153,659 | 42,001  | 395,415   | 33,226  | 47,008   | 395,415   | 33,226  | 47,008  | 395,415   | 33,226  | 47,008   | 395,415   | 33,226  | 47,008  |
| VT | 294,139    | 9,079   | 13,786  | 13,055  | 14,110  | 13,055  | 10,079  | 3,530   | 24,444    | 1,480   | 2,104    | 24,444    | 1,480   | 2,104   | 24,444    | 1,480   | 2,104    | 24,444    | 1,480   | 2,104   |
| WA | 3,195,498  | 71,041  | 109,717 | 103,833 | 113,581 | 103,833 | 102,905 | 35,118  | 338,991   | 20,614  | 25,937   | 338,991   | 20,614  | 25,937  | 338,991   | 20,614  | 25,937   | 338,991   | 20,614  | 25,937  |
| WI | 2,711,448  | 65,476  | 83,122  | 64,342  | 84,142  | 64,342  | 85,644  | 26,227  | 266,625   | 12,279  | 13,524   | 266,625   | 12,279  | 13,524  | 266,625   | 12,279  | 13,524   | 266,625   | 12,279  | 13,524  |
| WV | 707,151    | 14,036  | 21,084  | 17,569  | 20,335  | 17,569  | 22,699  | 8,725   | 66,407    | 3,892   | 6,242    | 66,407    | 3,892   | 6,242   | 66,407    | 3,892   | 6,242    | 66,407    | 3,892   | 6,242   |
| WY | 248,499    | 6,768   | 8,537   | 8,769   | 11,849  | 8,769   | 10,937  | 4,329   | 30,917    | 2,218   | 2,537    | 30,917    | 2,218   | 2,537   | 30,917    | 2,218   | 2,537    | 30,917    | 2,218   | 2,537   |



## (b) OPE

|    | (1)           | (2)           | (3)            | (4)           | (5)            | (6)           |
|----|---------------|---------------|----------------|---------------|----------------|---------------|
|    | Tax Filers    |               |                |               | Non Tax Filers |               |
|    | Has 1099      |               |                |               | Has 1099       |               |
|    | Has SE        |               | No SE          |               | -              | -             |
|    | Has W2        | No W2         | Has W2         | No W2         | Has W2         | No W2         |
| AK | 98            | -             | 218            | -             | -              | -             |
|    | <i>71</i>     | -             | <i>196</i>     | -             | -              | -             |
| AL | 1,387         | 556           | 4,325          | 482           | 831            | 160           |
|    | <i>1,024</i>  | <i>351</i>    | <i>3,938</i>   | <i>403</i>    | <i>706</i>     | -             |
| AR | 790           | 288           | 2,386          | 258           | 412            | 87            |
|    | <i>562</i>    | <i>162</i>    | <i>2,143</i>   | <i>195</i>    | <i>333</i>     | -             |
| AZ | 9,046         | 3,847         | 22,823         | 2,941         | 5,239          | 1,189         |
|    | <i>6,710</i>  | <i>2,242</i>  | <i>20,679</i>  | <i>2,324</i>  | <i>4,377</i>   | <i>472</i>    |
| CA | 97,887        | 57,183        | 165,205        | 22,842        | 38,163         | 17,458        |
|    | <i>75,083</i> | <i>39,690</i> | <i>149,937</i> | <i>19,027</i> | <i>31,397</i>  | <i>12,121</i> |
| CO | 9,960         | 3,998         | 16,558         | 1,977         | 3,733          | 816           |
|    | <i>7,676</i>  | <i>2,739</i>  | <i>15,044</i>  | <i>1,614</i>  | <i>3,050</i>   | <i>422</i>    |
| CT | 3,802         | 1,726         | 9,060          | 813           | 1,147          | 263           |
|    | <i>2,983</i>  | <i>1,146</i>  | <i>8,425</i>   | <i>680</i>    | <i>969</i>     | <i>90</i>     |
| DC | 2,811         | 1,434         | 6,021          | 450           | 1,726          | 782           |
|    | <i>2,222</i>  | <i>1,135</i>  | <i>5,569</i>   | <i>396</i>    | <i>1,466</i>   | <i>553</i>    |
| DE | 1,005         | 391           | 2,642          | 204           | 535            | 74            |
|    | <i>811</i>    | <i>281</i>    | <i>2,440</i>   | <i>172</i>    | <i>466</i>     | -             |
| FL | 34,524        | 23,882        | 105,402        | 13,814        | 14,682         | 3,387         |
|    | <i>23,542</i> | <i>14,676</i> | <i>94,209</i>  | <i>11,120</i> | <i>11,767</i>  | <i>792</i>    |
| GA | 13,206        | 6,573         | 46,601         | 4,015         | 12,923         | 1,900         |
|    | <i>9,526</i>  | <i>4,398</i>  | <i>42,317</i>  | <i>3,273</i>  | <i>10,812</i>  | <i>645</i>    |
| HI | 1,731         | 685           | 3,286          | 358           | 528            | 118           |
|    | <i>1,395</i>  | <i>434</i>    | <i>3,075</i>   | <i>292</i>    | <i>437</i>     | -             |
| IA | 1,435         | 365           | 3,875          | 248           | 450            | 65            |
|    | <i>1,064</i>  | <i>212</i>    | <i>3,617</i>   | <i>215</i>    | <i>391</i>     | -             |
| ID | 759           | 347           | 1,482          | 199           | 219            | -             |
|    | <i>559</i>    | <i>202</i>    | <i>1,318</i>   | <i>169</i>    | <i>168</i>     | -             |
| IL | 29,815        | 18,304        | 57,144         | 5,418         | 11,946         | 4,977         |
|    | <i>23,945</i> | <i>13,540</i> | <i>52,945</i>  | <i>4,620</i>  | <i>10,114</i>  | <i>3,220</i>  |
| IN | 4,658         | 1,604         | 12,998         | 1,076         | 1,925          | 371           |
|    | <i>3,463</i>  | <i>985</i>    | <i>12,012</i>  | <i>889</i>    | <i>1,603</i>   | <i>157</i>    |
| KS | 1,540         | 504           | 4,264          | 393           | 677            | 93            |
|    | <i>1,163</i>  | <i>302</i>    | <i>3,932</i>   | <i>313</i>    | <i>585</i>     | -             |
| KY | 2,296         | 859           | 6,030          | 445           | 879            | 130           |
|    | <i>1,717</i>  | <i>512</i>    | <i>5,586</i>   | <i>365</i>    | <i>728</i>     | -             |
| LA | 3,984         | 1,630         | 10,385         | 826           | 2,339          | 321           |
|    | <i>2,941</i>  | <i>1,128</i>  | <i>9,443</i>   | <i>669</i>    | <i>1,912</i>   | <i>87</i>     |
| MA | 17,964        | 8,056         | 25,506         | 2,040         | 4,298          | 1,836         |
|    | <i>14,930</i> | <i>6,167</i>  | <i>23,769</i>  | <i>1,758</i>  | <i>3,622</i>   | <i>1,262</i>  |

OPE (Con't)

|    | (1)                     | (2)                     | (3)                     | (4)                   | (5)                        | (6)                   |
|----|-------------------------|-------------------------|-------------------------|-----------------------|----------------------------|-----------------------|
|    | Tax Filers<br>Has 1099  |                         |                         |                       | Non Tax Filers<br>Has 1099 |                       |
|    | Has SE                  |                         | No SE                   |                       | -                          | -                     |
|    | Has W2                  | No W2                   | Has W2                  | No W2                 | Has W2                     | No W2                 |
| MD | 13,791<br><i>11,094</i> | 7,317<br><i>5,362</i>   | 32,337<br><i>29,775</i> | 3,059<br><i>2,571</i> | 7,540<br><i>6,397</i>      | 2,192<br><i>1,362</i> |
| ME | 596<br><i>439</i>       | 219<br><i>134</i>       | 1,401<br><i>1,291</i>   | 98<br><i>82</i>       | 204<br><i>171</i>          | -<br>-                |
| MI | 6,229<br><i>4,536</i>   | 2,960<br><i>1,897</i>   | 16,249<br><i>14,869</i> | 1,995<br><i>1,650</i> | 3,020<br><i>2,539</i>      | 610<br><i>256</i>     |
| MN | 5,313<br><i>3,827</i>   | 2,037<br><i>1,198</i>   | 10,289<br><i>8,581</i>  | 1,376<br><i>1,016</i> | 1,494<br><i>1,168</i>      | 242<br><i>120</i>     |
| MO | 3,394<br><i>2,603</i>   | 1,302<br><i>849</i>     | 8,350<br><i>7,697</i>   | 645<br><i>533</i>     | 1,690<br><i>1,448</i>      | 208<br><i>63</i>      |
| MS | 544<br><i>396</i>       | 214<br><i>125</i>       | 1,925<br><i>1,735</i>   | 206<br><i>163</i>     | 303<br><i>246</i>          | 72<br>-               |
| MT | 307<br><i>235</i>       | 110<br><i>57</i>        | 602<br><i>533</i>       | 75<br><i>60</i>       | 61<br>-                    | -<br>-                |
| NC | 8,410<br><i>6,114</i>   | 3,431<br><i>2,125</i>   | 27,839<br><i>25,625</i> | 2,531<br><i>2,089</i> | 4,813<br><i>4,106</i>      | 681<br><i>194</i>     |
| ND | 284<br><i>225</i>       | -<br>-                  | 609<br><i>557</i>       | -<br>-                | 83<br><i>68</i>            | -<br>-                |
| NE | 1,025<br><i>759</i>     | 262<br><i>149</i>       | 2,446<br><i>2,239</i>   | 184<br><i>155</i>     | 255<br><i>210</i>          | -<br>-                |
| NH | 825<br><i>637</i>       | 303<br><i>193</i>       | 1,779<br><i>1,667</i>   | 160<br><i>134</i>     | 227<br><i>187</i>          | 60<br>-               |
| NJ | 16,755<br><i>13,479</i> | 9,876<br><i>6,577</i>   | 35,360<br><i>33,089</i> | 3,312<br><i>2,843</i> | 4,811<br><i>4,125</i>      | 1,314<br><i>697</i>   |
| NM | 816<br><i>618</i>       | 333<br><i>209</i>       | 2,387<br><i>2,213</i>   | 341<br><i>273</i>     | 404<br><i>336</i>          | 86<br>-               |
| NV | 7,326<br><i>5,383</i>   | 3,011<br><i>1,944</i>   | 16,568<br><i>14,770</i> | 2,004<br><i>1,678</i> | 3,426<br><i>2,789</i>      | 888<br><i>442</i>     |
| NY | 21,191<br><i>15,462</i> | 37,544<br><i>24,027</i> | 19,564<br><i>17,268</i> | 3,345<br><i>2,531</i> | 5,305<br><i>4,203</i>      | 5,602<br><i>3,792</i> |
| OH | 9,122<br><i>6,706</i>   | 3,581<br><i>2,149</i>   | 25,990<br><i>23,598</i> | 2,352<br><i>1,862</i> | 4,104<br><i>3,405</i>      | 689<br><i>181</i>     |
| OK | 1,965<br><i>1,356</i>   | 748<br><i>424</i>       | 7,294<br><i>6,698</i>   | 691<br><i>572</i>     | 1,278<br><i>1,042</i>      | 203<br><i>67</i>      |
| OR | 4,426<br><i>3,586</i>   | 1,993<br><i>1,410</i>   | 5,882<br><i>5,369</i>   | 792<br><i>663</i>     | 1,309<br><i>1,106</i>      | 378<br><i>230</i>     |
| PA | 16,265<br><i>12,842</i> | 6,844<br><i>4,683</i>   | 37,795<br><i>34,938</i> | 2,928<br><i>2,440</i> | 6,813<br><i>5,708</i>      | 1,655<br><i>847</i>   |
| RI | 1,607<br><i>1,279</i>   | 682<br><i>491</i>       | 3,835<br><i>3,590</i>   | 296<br><i>257</i>     | 459<br><i>390</i>          | 109<br>-              |

OPE (Con't)

|    | (1)                    | (2)          | (3)           | (4)          | (5)                        | (6)          |
|----|------------------------|--------------|---------------|--------------|----------------------------|--------------|
|    | Tax Filers<br>Has 1099 |              |               |              | Non Tax Filers<br>Has 1099 |              |
|    | Has SE                 |              | No SE         |              | -                          | -            |
|    | Has W2                 | No W2        | Has W2        | No W2        | Has W2                     | No W2        |
| SC | 3,369                  | 1,358        | 10,380        | 1,161        | 1,866                      | 271          |
|    | <i>2,505</i>           | <i>823</i>   | <i>9,481</i>  | <i>939</i>   | <i>1,558</i>               | <i>58</i>    |
| SD | 66                     | -            | 166           | -            | -                          | -            |
|    | -                      | -            | <i>145</i>    | -            | -                          | -            |
| TN | 6,834                  | 2,725        | 17,463        | 1,562        | 3,014                      | 512          |
|    | <i>4,770</i>           | <i>1,513</i> | <i>15,852</i> | <i>1,258</i> | <i>2,437</i>               | <i>147</i>   |
| TX | 30,399                 | 14,180       | 92,780        | 10,134       | 16,161                     | 3,601        |
|    | <i>21,273</i>          | <i>8,438</i> | <i>81,798</i> | <i>7,731</i> | <i>12,740</i>              | <i>1,385</i> |
| UT | 2,193                  | 786          | 5,585         | 615          | 824                        | 135          |
|    | <i>1,568</i>           | <i>463</i>   | <i>5,079</i>  | <i>511</i>   | <i>673</i>                 | -            |
| VA | 12,749                 | 7,524        | 27,140        | 2,598        | 4,070                      | 1,207        |
|    | <i>10,157</i>          | <i>5,341</i> | <i>25,186</i> | <i>2,168</i> | <i>3,408</i>               | <i>656</i>   |
| VT | 278                    | 73           | 405           | -            | -                          | -            |
|    | <i>216</i>             | -            | <i>382</i>    | -            | -                          | -            |
| WA | 10,203                 | 5,534        | 13,251        | 1,680        | 2,631                      | 911          |
|    | <i>8,332</i>           | <i>3,977</i> | <i>12,197</i> | <i>1,412</i> | <i>2,195</i>               | <i>534</i>   |
| WI | 3,710                  | 1,179        | 8,272         | 618          | 1,128                      | 145          |
|    | <i>3,049</i>           | <i>834</i>   | <i>7,739</i>  | <i>520</i>   | <i>968</i>                 | <i>58</i>    |
| WV | 351                    | 145          | 888           | 102          | 110                        | -            |
|    | <i>280</i>             | <i>98</i>    | <i>813</i>    | <i>80</i>    | <i>86</i>                  | -            |
| WY | 60                     | -            | 131           | -            | -                          | -            |
|    | -                      | -            | <i>111</i>    | -            | -                          | -            |

Note: Non-italics denotes any OPE. Italics denote OPE only. See notes for Table 1. Counts less than 50 persons are suppressed.

Table A2: Components of the Tax Workforce, 2016, by Metro Area

(a) All 1099 Gig Economy

|                                    | (1)       |  | (2)     |         | (3)     |         | (4)        |        | (5)      |        | (6)    |       | (7)     |       | (8)      |       | (9)            |       | (10) |  |
|------------------------------------|-----------|--|---------|---------|---------|---------|------------|--------|----------|--------|--------|-------|---------|-------|----------|-------|----------------|-------|------|--|
|                                    | No SE     |  | No 1099 |         | Has SE  |         | Tax Filers |        | Has 1099 |        | No SE  |       | No 1099 |       | Has 1099 |       | Non Tax Filers |       | -    |  |
|                                    | Has W2    |  | Has W2  | Has SE  | No W2   | Has W2  | Has SE     | No W2  | Has W2   | No W2  | Has W2 | No W2 | Has W2  | No W2 | Has W2   | No W2 | Has W2         | No W2 |      |  |
| Atlanta, GA                        | 1,877,614 |  | 66,024  | 89,921  | 103,368 | 109,364 | 133,144    | 33,928 | 317,415  | 43,249 | 59,843 |       |         |       |          |       |                |       |      |  |
| Austin, TX                         | 652,883   |  | 19,084  | 26,260  | 44,227  | 36,909  | 50,230     | 12,948 | 80,374   | 13,269 | 14,489 |       |         |       |          |       |                |       |      |  |
| Baltimore, MD                      | 944,766   |  | 24,450  | 38,139  | 44,804  | 32,756  | 46,442     | 9,373  | 140,795  | 12,887 | 13,958 |       |         |       |          |       |                |       |      |  |
| Boston, MA-NH-RI                   | 2,013,751 |  | 47,670  | 75,723  | 114,448 | 78,868  | 85,477     | 16,437 | 172,654  | 16,116 | 20,294 |       |         |       |          |       |                |       |      |  |
| Charlotte, NC-SC                   | 599,313   |  | 17,587  | 21,840  | 30,513  | 28,555  | 32,877     | 8,516  | 81,268   | 8,535  | 13,763 |       |         |       |          |       |                |       |      |  |
| Chicago, IL-IN                     | 3,623,292 |  | 100,820 | 144,657 | 179,927 | 151,036 | 177,449    | 41,713 | 376,949  | 41,057 | 52,403 |       |         |       |          |       |                |       |      |  |
| Cincinnati, OH-KY-IN               | 744,934   |  | 17,324  | 20,011  | 31,997  | 23,220  | 32,030     | 7,710  | 85,303   | 7,845  | 8,291  |       |         |       |          |       |                |       |      |  |
| Cleveland, OH                      | 764,528   |  | 19,617  | 22,477  | 33,717  | 25,571  | 39,472     | 10,151 | 84,326   | 8,393  | 10,209 |       |         |       |          |       |                |       |      |  |
| Columbus, OH                       | 659,238   |  | 17,463  | 20,154  | 32,948  | 23,237  | 34,504     | 6,949  | 78,021   | 8,018  | 8,837  |       |         |       |          |       |                |       |      |  |
| Dallas-Fort Worth-Arlington, TX    | 2,226,064 |  | 64,768  | 91,814  | 111,868 | 125,381 | 165,873    | 47,058 | 295,014  | 40,405 | 49,416 |       |         |       |          |       |                |       |      |  |
| Denver-Aurora, CO                  | 1,159,873 |  | 32,738  | 46,131  | 63,175  | 47,989  | 62,309     | 15,923 | 145,189  | 16,244 | 16,627 |       |         |       |          |       |                |       |      |  |
| Detroit, MI                        | 1,510,111 |  | 49,491  | 54,982  | 62,202  | 54,860  | 64,809     | 20,389 | 201,286  | 18,274 | 22,222 |       |         |       |          |       |                |       |      |  |
| Houston, TX                        | 2,048,686 |  | 66,548  | 104,573 | 102,818 | 134,716 | 146,940    | 44,345 | 262,719  | 34,534 | 52,583 |       |         |       |          |       |                |       |      |  |
| Indianapolis, IN                   | 711,505   |  | 19,334  | 20,533  | 31,988  | 22,013  | 31,032     | 6,818  | 87,143   | 7,616  | 9,655  |       |         |       |          |       |                |       |      |  |
| Jacksonville, FL                   | 486,860   |  | 13,508  | 14,856  | 18,604  | 16,095  | 27,932     | 7,865  | 67,153   | 6,692  | 6,414  |       |         |       |          |       |                |       |      |  |
| Kansas City, MO-KS                 | 706,033   |  | 18,022  | 21,576  | 30,383  | 22,108  | 26,391     | 6,861  | 103,570  | 7,580  | 8,140  |       |         |       |          |       |                |       |      |  |
| Las Vegas-Henderson, NV            | 791,103   |  | 19,975  | 28,899  | 34,922  | 28,869  | 50,568     | 12,674 | 112,604  | 14,023 | 12,821 |       |         |       |          |       |                |       |      |  |
| Los Angeles-Long Beach-Anaheim, CA | 4,559,999 |  | 139,463 | 298,213 | 292,921 | 314,773 | 289,444    | 80,267 | 554,142  | 68,519 | 83,102 |       |         |       |          |       |                |       |      |  |
| Memphis, TN-MS-AR                  | 409,051   |  | 21,353  | 17,828  | 15,572  | 15,192  | 20,051     | 5,080  | 77,651   | 6,484  | 7,697  |       |         |       |          |       |                |       |      |  |
| Miami, FL                          | 2,141,276 |  | 81,444  | 178,408 | 137,706 | 174,203 | 189,187    | 54,151 | 223,813  | 34,459 | 50,489 |       |         |       |          |       |                |       |      |  |
| Milwaukee, WI                      | 617,177   |  | 16,541  | 16,877  | 20,459  | 13,358  | 19,770     | 4,214  | 80,130   | 3,842  | 3,356  |       |         |       |          |       |                |       |      |  |

All 1099 Gig Economy (Con't)

|                                     | (1)             |                             | (2)             |                             | (3)        |         | (4)        |         | (5)      |        | (6)    |       | (7)     |       | (8)            |        | (9)      |       | (10)  |  |
|-------------------------------------|-----------------|-----------------------------|-----------------|-----------------------------|------------|---------|------------|---------|----------|--------|--------|-------|---------|-------|----------------|--------|----------|-------|-------|--|
|                                     | No SE<br>Has W2 | No 1099<br>Has SE<br>Has W2 | No SE<br>Has W2 | No 1099<br>Has SE<br>Has W2 | Tax Filers |         | Tax Filers |         | Has 1099 |        | No SE  |       | No 1099 |       | Non Tax Filers |        | Has 1099 |       | No W2 |  |
|                                     |                 |                             |                 |                             | Has W2     | Has SE  | Has W2     | Has SE  | Has W2   | No W2  | Has W2 | No W2 | Has W2  | No W2 | No 1099        | Has W2 | Has W2   | No W2 |       |  |
| Minneapolis-St. Paul, MN-WI         | 1,303,196       | 32,450                      | 37,582          | 67,381                      | 39,902     | 109,633 | 25,487     | 129,121 | 15,183   | 7,909  |        |       |         |       |                |        |          |       |       |  |
| New York-Newark, NY-NJ-CT           | 7,846,376       | 252,635                     | 505,871         | 394,522                     | 336,674    | 311,452 | 69,166     | 805,145 | 61,873   | 82,400 |        |       |         |       |                |        |          |       |       |  |
| Orlando, FL                         | 696,239         | 22,149                      | 27,887          | 33,760                      | 30,534     | 48,322  | 11,765     | 82,041  | 10,660   | 10,871 |        |       |         |       |                |        |          |       |       |  |
| Philadelphia, PA-NJ-DE-MD           | 2,351,469       | 53,968                      | 80,965          | 104,333                     | 79,174     | 114,228 | 24,220     | 271,494 | 24,224   | 24,536 |        |       |         |       |                |        |          |       |       |  |
| Phoenix-Mesa, AZ                    | 1,469,208       | 39,016                      | 58,487          | 67,477                      | 60,334     | 75,072  | 23,434     | 239,975 | 22,713   | 25,288 |        |       |         |       |                |        |          |       |       |  |
| Pittsburgh, PA                      | 800,127         | 15,652                      | 19,757          | 34,399                      | 23,172     | 34,948  | 9,026      | 67,219  | 5,997    | 6,465  |        |       |         |       |                |        |          |       |       |  |
| Portland, OR-WA                     | 843,246         | 21,361                      | 34,767          | 38,488                      | 33,111     | 35,576  | 10,201     | 101,154 | 8,240    | 8,368  |        |       |         |       |                |        |          |       |       |  |
| Providence, RI-MA                   | 545,957         | 11,530                      | 16,863          | 23,230                      | 17,615     | 20,150  | 3,985      | 42,064  | 3,507    | 5,070  |        |       |         |       |                |        |          |       |       |  |
| Riverside-San Bernardino, CA        | 758,527         | 18,631                      | 33,957          | 25,184                      | 32,665     | 32,648  | 10,183     | 103,817 | 7,716    | 10,159 |        |       |         |       |                |        |          |       |       |  |
| Sacramento, CA                      | 722,151         | 16,031                      | 30,055          | 29,897                      | 34,742     | 34,236  | 10,826     | 82,967  | 6,811    | 7,691  |        |       |         |       |                |        |          |       |       |  |
| Salt Lake City-West Valley City, UT | 446,488         | 11,848                      | 13,826          | 18,613                      | 11,473     | 18,543  | 4,455      | 63,940  | 4,273    | 3,943  |        |       |         |       |                |        |          |       |       |  |
| San Antonio, TX                     | 775,639         | 17,935                      | 25,389          | 36,033                      | 36,830     | 58,866  | 16,409     | 100,652 | 14,279   | 17,125 |        |       |         |       |                |        |          |       |       |  |
| San Diego, CA                       | 1,257,383       | 29,248                      | 58,746          | 62,671                      | 61,621     | 66,716  | 20,218     | 135,818 | 13,639   | 15,301 |        |       |         |       |                |        |          |       |       |  |
| San Francisco-Oakland, CA           | 1,453,332       | 39,380                      | 76,577          | 105,800                     | 91,886     | 79,917  | 21,006     | 140,652 | 19,058   | 20,915 |        |       |         |       |                |        |          |       |       |  |
| San Jose, CA                        | 768,646         | 16,710                      | 29,291          | 39,950                      | 33,804     | 31,786  | 8,795      | 62,119  | 5,827    | 6,716  |        |       |         |       |                |        |          |       |       |  |
| San Juan, PR                        | 65,127          | 13,048                      | 48,239          | 1,064                       | 2,860      | 1,183   | 665        | 387,626 | 5,359    | 1,642  |        |       |         |       |                |        |          |       |       |  |
| Seattle, WA                         | 1,548,608       | 34,475                      | 51,067          | 64,755                      | 53,343     | 52,964  | 14,756     | 152,400 | 11,127   | 12,318 |        |       |         |       |                |        |          |       |       |  |
| St. Louis, MO-IL                    | 949,493         | 26,625                      | 28,319          | 37,791                      | 27,896     | 32,618  | 8,314      | 126,276 | 8,249    | 9,115  |        |       |         |       |                |        |          |       |       |  |
| Tampa-St. Petersburg, FL            | 1,043,930       | 26,012                      | 39,677          | 45,957                      | 45,973     | 67,072  | 20,395     | 135,125 | 15,905   | 16,832 |        |       |         |       |                |        |          |       |       |  |
| Virginia Beach, VA                  | 633,896         | 14,202                      | 14,396          | 19,498                      | 14,864     | 27,360  | 6,591      | 90,867  | 7,143    | 8,163  |        |       |         |       |                |        |          |       |       |  |
| Washington, DC-VA-MD                | 2,138,996       | 62,038                      | 110,058         | 125,695                     | 109,069    | 117,685 | 26,094     | 228,160 | 27,358   | 38,495 |        |       |         |       |                |        |          |       |       |  |

## (b) OPE

|                                    | (1)           | (2)           | (3)           | (4)          | (5)            | (6)          |
|------------------------------------|---------------|---------------|---------------|--------------|----------------|--------------|
|                                    | Tax Filers    |               |               |              | Non Tax Filers |              |
|                                    | Has 1099      |               |               |              | Has 1099       |              |
|                                    | Has SE        |               | No SE         |              | -              | -            |
| Has W2                             | No W2         | Has W2        | No W2         | Has W2       | No W2          |              |
| Atlanta, GA                        | 10,608        | 5,512         | 36,537        | 3,131        | 10,794         | 1,647        |
|                                    | <i>7,618</i>  | <i>3,721</i>  | <i>33,107</i> | <i>2,551</i> | <i>9,002</i>   | <i>571</i>   |
| Austin, TX                         | 4,759         | 1,883         | 9,038         | 956          | 2,005          | 667          |
|                                    | <i>3,253</i>  | <i>1,063</i>  | <i>7,877</i>  | <i>707</i>   | <i>1,526</i>   | <i>361</i>   |
| Baltimore, MD                      | 5,113         | 2,365         | 12,469        | 1,044        | 3,170          | 629          |
|                                    | <i>4,097</i>  | <i>1,696</i>  | <i>11,516</i> | <i>893</i>   | <i>2,729</i>   | <i>355</i>   |
| Boston, MA–NH–RI                   | 15,586        | 7,044         | 20,442        | 1,594        | 3,578          | 1,638        |
|                                    | <i>13,068</i> | <i>5,504</i>  | <i>19,099</i> | <i>1,374</i> | <i>3,021</i>   | <i>1,161</i> |
| Charlotte, NC–SC                   | 2,381         | 1,100         | 8,014         | 650          | 1,675          | 220          |
|                                    | <i>1,701</i>  | <i>681</i>    | <i>7,336</i>  | <i>518</i>   | <i>1,425</i>   | <i>69</i>    |
| Chicago, IL–IN                     | 27,999        | 17,723        | 52,716        | 5,027        | 11,415         | 4,876        |
|                                    | <i>22,526</i> | <i>13,146</i> | <i>48,822</i> | <i>4,285</i> | <i>9,666</i>   | <i>3,171</i> |
| Cincinnati, OH–KY–IN               | 2,107         | 765           | 5,451         | 439          | 914            | 128          |
|                                    | <i>1,584</i>  | <i>436</i>    | <i>4,987</i>  | <i>356</i>   | <i>754</i>     | -            |
| Cleveland, OH                      | 2,325         | 931           | 7,095         | 693          | 1,173          | 213          |
|                                    | <i>1,684</i>  | <i>594</i>    | <i>6,478</i>  | <i>569</i>   | <i>977</i>     | -            |
| Columbus, OH                       | 2,811         | 1,045         | 6,923         | 471          | 1,165          | 181          |
|                                    | <i>2,139</i>  | <i>625</i>    | <i>6,284</i>  | <i>370</i>   | <i>972</i>     | -            |
| Dallas–Fort Worth–Arlington, TX    | 9,372         | 4,348         | 30,222        | 2,878        | 5,589          | 1,141        |
|                                    | <i>6,626</i>  | <i>2,667</i>  | <i>26,890</i> | <i>2,251</i> | <i>4,453</i>   | <i>400</i>   |
| Denver–Aurora, CO                  | 7,369         | 3,013         | 11,751        | 1,324        | 2,761          | 598          |
|                                    | <i>5,709</i>  | <i>2,098</i>  | <i>10,697</i> | <i>1,081</i> | <i>2,272</i>   | <i>310</i>   |
| Detroit, MI                        | 3,366         | 1,817         | 9,093         | 1,137        | 1,851          | 381          |
|                                    | <i>2,437</i>  | <i>1,157</i>  | <i>8,286</i>  | <i>961</i>   | <i>1,565</i>   | <i>160</i>   |
| Houston, TX                        | 6,598         | 3,977         | 19,437        | 2,310        | 3,349          | 862          |
|                                    | <i>4,709</i>  | <i>2,506</i>  | <i>17,087</i> | <i>1,789</i> | <i>2,676</i>   | <i>335</i>   |
| Indianapolis, IN                   | 2,349         | 819           | 6,988         | 537          | 978            | 161          |
|                                    | <i>1,732</i>  | <i>509</i>    | <i>6,441</i>  | <i>434</i>   | <i>815</i>     | <i>63</i>    |
| Jacksonville, FL                   | 1,358         | 631           | 5,297         | 551          | 826            | 108          |
|                                    | <i>1,011</i>  | <i>378</i>    | <i>4,829</i>  | <i>463</i>   | <i>689</i>     | -            |
| Kansas City, MO–KS                 | 1,690         | 608           | 4,114         | 350          | 888            | 115          |
|                                    | <i>1,273</i>  | <i>370</i>    | <i>3,795</i>  | <i>276</i>   | <i>767</i>     | -            |
| Las Vegas–Henderson, NV            | 6,509         | 2,703         | 14,786        | 1,758        | 3,122          | 821          |
|                                    | <i>4,749</i>  | <i>1,756</i>  | <i>13,152</i> | <i>1,485</i> | <i>2,542</i>   | <i>421</i>   |
| Los Angeles–Long Beach–Anaheim, CA | 39,940        | 24,898        | 70,973        | 9,577        | 17,013         | 7,816        |
|                                    | <i>29,287</i> | <i>16,666</i> | <i>63,849</i> | <i>7,859</i> | <i>13,754</i>  | <i>5,294</i> |
| Memphis, TN–MS–AR                  | 800           | 344           | 3,261         | 272          | 591            | 74           |
|                                    | <i>573</i>    | <i>197</i>    | <i>2,974</i>  | <i>225</i>   | <i>485</i>     | -            |
| Miami, FL                          | 16,766        | 14,176        | 44,318        | 6,417        | 5,501          | 1,718        |
|                                    | <i>11,036</i> | <i>8,758</i>  | <i>38,630</i> | <i>5,023</i> | <i>4,253</i>   | <i>401</i>   |
| Milwaukee, WI                      | 1,809         | 633           | 4,040         | 280          | 674            | 67           |
|                                    | <i>1,512</i>  | <i>467</i>    | <i>3,807</i>  | <i>249</i>   | <i>583</i>     | -            |

## OPE (Con't)

|                                     | (1)           | (2)           | (3)           | (4)          | (5)            | (6)          |
|-------------------------------------|---------------|---------------|---------------|--------------|----------------|--------------|
|                                     | Tax Filers    |               |               |              | Non Tax Filers |              |
|                                     | Has 1099      |               |               |              | Has 1099       |              |
|                                     | Has SE        |               | No SE         |              | -              | -            |
| Has W2                              | No W2         | Has W2        | No W2         | Has W2       | No W2          |              |
| Minneapolis–St. Paul, MN–WI         | 4,748         | 1,779         | 7,962         | 861          | 1,201          | 218          |
|                                     | <i>3,460</i>  | <i>1,077</i>  | <i>6,790</i>  | <i>649</i>   | <i>940</i>     | <i>110</i>   |
| New York–Newark, NY–NJ–CT           | 33,679        | 45,126        | 45,057        | 5,675        | 8,605          | 6,459        |
|                                     | <i>25,618</i> | <i>29,008</i> | <i>41,229</i> | <i>4,547</i> | <i>7,050</i>   | <i>4,238</i> |
| Orlando, FL                         | 3,745         | 2,139         | 13,341        | 1,283        | 1,863          | 317          |
|                                     | <i>2,520</i>  | <i>1,318</i>  | <i>12,177</i> | <i>1,044</i> | <i>1,522</i>   | <i>82</i>    |
| Philadelphia, PA–NJ–DE–MD           | 11,486        | 5,393         | 27,945        | 2,084        | 5,522          | 1,384        |
|                                     | <i>9,109</i>  | <i>3,837</i>  | <i>25,837</i> | <i>1,770</i> | <i>4,649</i>   | <i>733</i>   |
| Phoenix–Mesa, AZ                    | 6,729         | 2,856         | 16,999        | 2,114        | 3,997          | 919          |
|                                     | <i>4,963</i>  | <i>1,626</i>  | <i>15,350</i> | <i>1,655</i> | <i>3,329</i>   | <i>380</i>   |
| Pittsburgh, PA                      | 3,298         | 1,055         | 6,499         | 504          | 1,171          | 235          |
|                                     | <i>2,634</i>  | <i>711</i>    | <i>6,008</i>  | <i>428</i>   | <i>963</i>     | <i>122</i>   |
| Portland, OR–WA                     | 4,290         | 1,903         | 5,557         | 735          | 1,267          | 345          |
|                                     | <i>3,486</i>  | <i>1,358</i>  | <i>5,095</i>  | <i>620</i>   | <i>1,076</i>   | <i>208</i>   |
| Providence, RI–MA                   | 1,840         | 769           | 4,301         | 322          | 521            | 128          |
|                                     | <i>1,473</i>  | <i>542</i>    | <i>4,010</i>  | <i>287</i>   | <i>445</i>     | <i>54</i>    |
| Riverside–San Bernardino, CA        | 1,981         | 1,060         | 5,384         | 765          | 1,066          | 253          |
|                                     | <i>1,528</i>  | <i>685</i>    | <i>4,975</i>  | <i>625</i>   | <i>887</i>     | <i>147</i>   |
| Sacramento, CA                      | 3,950         | 2,018         | 8,676         | 1,173        | 1,701          | 571          |
|                                     | <i>3,144</i>  | <i>1,414</i>  | <i>8,041</i>  | <i>997</i>   | <i>1,495</i>   | <i>387</i>   |
| Salt Lake City–West Valley City, UT | 1,213         | 411           | 2,932         | 293          | 471            | 74           |
|                                     | <i>879</i>    | <i>266</i>    | <i>2,694</i>  | <i>241</i>   | <i>394</i>     | -            |
| San Antonio, TX                     | 2,873         | 1,033         | 9,790         | 902          | 1,585          | 256          |
|                                     | <i>2,036</i>  | <i>585</i>    | <i>8,726</i>  | <i>720</i>   | <i>1,256</i>   | <i>76</i>    |
| San Diego, CA                       | 8,436         | 4,423         | 16,202        | 2,195        | 3,316          | 1,296        |
|                                     | <i>6,771</i>  | <i>3,151</i>  | <i>14,914</i> | <i>1,862</i> | <i>2,811</i>   | <i>876</i>   |
| San Francisco–Oakland, CA           | 18,554        | 11,783        | 20,285        | 2,498        | 5,982          | 3,775        |
|                                     | <i>14,645</i> | <i>8,722</i>  | <i>18,250</i> | <i>2,101</i> | <i>4,773</i>   | <i>2,847</i> |
| San Jose, CA                        | 7,071         | 3,198         | 7,875         | 976          | 1,724          | 867          |
|                                     | <i>5,797</i>  | <i>2,364</i>  | <i>7,265</i>  | <i>842</i>   | <i>1,471</i>   | <i>693</i>   |
| San Juan, PR                        | -             | -             | -             | -            | 80             | -            |
|                                     | -             | -             | -             | -            | <i>67</i>      | -            |
| Seattle, WA                         | 8,043         | 4,502         | 9,374         | 1,088        | 1,959          | 747          |
|                                     | <i>6,593</i>  | <i>3,294</i>  | <i>8,653</i>  | <i>907</i>   | <i>1,637</i>   | <i>449</i>   |
| St. Louis, MO–IL                    | 1,903         | 766           | 4,819         | 346          | 959            | 110          |
|                                     | <i>1,483</i>  | <i>510</i>    | <i>4,463</i>  | <i>289</i>   | <i>817</i>     | -            |
| Tampa–St. Petersburg, FL            | 4,517         | 2,340         | 16,094        | 1,825        | 2,724          | 466          |
|                                     | <i>3,247</i>  | <i>1,404</i>  | <i>14,646</i> | <i>1,499</i> | <i>2,238</i>   | <i>106</i>   |
| Virginia Beach, VA                  | 1,846         | 557           | 7,005         | 574          | 1,130          | 151          |
|                                     | <i>1,505</i>  | <i>391</i>    | <i>6,620</i>  | <i>495</i>   | <i>986</i>     | <i>51</i>    |
| Washington, DC–VA–MD                | 17,593        | 11,449        | 33,985        | 3,229        | 6,924          | 2,920        |
|                                     | <i>14,144</i> | <i>8,468</i>  | <i>31,347</i> | <i>2,724</i> | <i>5,791</i>   | <i>1,933</i> |

Note: Non-italics denotes any OPE. Italics denote OPE only. See notes for Table 1. Counts less than 50 persons are suppressed.

Table A3: Any 1099 Gig Work, by State, 2000-2016

(a) Any 1099 Gig Work, by State

|    | 2000                    | 2001                    | 2002                    | 2003                    | 2004                    | 2005                    | 2006                    | 2007                    | 2008                    |
|----|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| AK | 38,084<br><i>10.38</i>  | 38,772<br><i>10.24</i>  | 38,976<br><i>10.16</i>  | 39,577<br><i>10.28</i>  | 39,993<br><i>10.26</i>  | 38,358<br><i>9.71</i>   | 39,072<br><i>9.77</i>   | 40,259<br><i>9.84</i>   | 40,083<br><i>9.74</i>   |
| AL | 226,613<br><i>9.79</i>  | 220,456<br><i>9.63</i>  | 228,176<br><i>10.02</i> | 230,850<br><i>10.19</i> | 237,978<br><i>10.31</i> | 244,413<br><i>10.36</i> | 255,568<br><i>10.62</i> | 266,372<br><i>10.90</i> | 254,786<br><i>10.51</i> |
| AR | 157,804<br><i>11.43</i> | 159,429<br><i>11.46</i> | 163,188<br><i>11.78</i> | 164,785<br><i>11.88</i> | 169,619<br><i>12.03</i> | 176,163<br><i>12.31</i> | 178,915<br><i>12.29</i> | 183,310<br><i>12.43</i> | 173,216<br><i>11.79</i> |
| AZ | 245,596<br><i>9.39</i>  | 247,958<br><i>9.22</i>  | 263,809<br><i>9.69</i>  | 272,674<br><i>9.90</i>  | 290,227<br><i>10.12</i> | 303,616<br><i>10.15</i> | 317,117<br><i>10.23</i> | 324,645<br><i>10.26</i> | 313,849<br><i>9.99</i>  |
| CA | 2027697<br><i>11.52</i> | 2051932<br><i>11.49</i> | 2113414<br><i>11.80</i> | 2181737<br><i>12.31</i> | 2240184<br><i>12.53</i> | 2253602<br><i>12.43</i> | 2347619<br><i>12.64</i> | 2430721<br><i>12.89</i> | 2539054<br><i>13.52</i> |
| CO | 307,408<br><i>12.04</i> | 312,697<br><i>12.13</i> | 323,269<br><i>12.58</i> | 324,547<br><i>12.69</i> | 332,339<br><i>12.84</i> | 334,798<br><i>12.63</i> | 349,798<br><i>12.85</i> | 361,019<br><i>12.93</i> | 350,895<br><i>12.47</i> |
| CT | 209,418<br><i>10.64</i> | 205,911<br><i>10.44</i> | 211,682<br><i>10.80</i> | 210,848<br><i>10.79</i> | 211,654<br><i>10.73</i> | 214,138<br><i>10.80</i> | 216,230<br><i>10.75</i> | 219,437<br><i>10.78</i> | 211,106<br><i>10.41</i> |
| DC | 34,236<br><i>10.75</i>  | 33,258<br><i>10.62</i>  | 34,917<br><i>11.20</i>  | 34,671<br><i>11.62</i>  | 36,258<br><i>11.58</i>  | 36,772<br><i>11.68</i>  | 37,752<br><i>11.51</i>  | 39,333<br><i>11.69</i>  | 39,682<br><i>11.40</i>  |
| DE | 42,420<br><i>9.21</i>   | 41,075<br><i>8.87</i>   | 43,084<br><i>9.23</i>   | 44,499<br><i>9.45</i>   | 45,646<br><i>9.58</i>   | 46,493<br><i>9.55</i>   | 48,021<br><i>9.69</i>   | 48,687<br><i>9.70</i>   | 45,738<br><i>9.15</i>   |
| FL | 987,712<br><i>11.49</i> | 975,268<br><i>11.19</i> | 1040664<br><i>11.75</i> | 1083407<br><i>11.98</i> | 1119923<br><i>12</i>    | 1152232<br><i>11.98</i> | 1199552<br><i>12.20</i> | 1223629<br><i>12.39</i> | 1229265<br><i>12.65</i> |
| GA | 475,969<br><i>10.48</i> | 477,331<br><i>10.46</i> | 507,502<br><i>11.11</i> | 516,370<br><i>11.26</i> | 533,573<br><i>11.41</i> | 549,808<br><i>11.45</i> | 583,757<br><i>11.80</i> | 620,041<br><i>12.29</i> | 605,297<br><i>12.10</i> |
| HI | 65,200<br><i>9.74</i>   | 65,585<br><i>9.57</i>   | 67,208<br><i>9.71</i>   | 68,683<br><i>9.83</i>   | 70,587<br><i>9.89</i>   | 71,546<br><i>9.81</i>   | 77,420<br><i>10.43</i>  | 79,133<br><i>10.49</i>  | 77,484<br><i>10.32</i>  |
| IA | 163,518<br><i>9.74</i>  | 159,841<br><i>9.51</i>  | 166,820<br><i>9.99</i>  | 167,026<br><i>9.97</i>  | 170,894<br><i>10.12</i> | 172,257<br><i>10.09</i> | 177,060<br><i>10.24</i> | 182,806<br><i>10.36</i> | 180,835<br><i>10.21</i> |
| ID | 69,308<br><i>10</i>     | 68,201<br><i>9.61</i>   | 74,220<br><i>10.38</i>  | 75,919<br><i>10.45</i>  | 79,031<br><i>10.62</i>  | 81,146<br><i>10.52</i>  | 87,289<br><i>10.96</i>  | 88,845<br><i>10.86</i>  | 85,540<br><i>10.54</i>  |
| IL | 661,604<br><i>9.73</i>  | 636,018<br><i>9.33</i>  | 667,798<br><i>9.90</i>  | 674,111<br><i>10.09</i> | 689,144<br><i>10.22</i> | 697,917<br><i>10.27</i> | 711,166<br><i>10.25</i> | 726,785<br><i>10.35</i> | 694,285<br><i>9.94</i>  |
| IN | 309,805<br><i>8.86</i>  | 297,837<br><i>8.60</i>  | 307,921<br><i>8.93</i>  | 303,573<br><i>8.84</i>  | 308,676<br><i>8.90</i>  | 311,147<br><i>8.89</i>  | 316,562<br><i>8.95</i>  | 323,169<br><i>9.02</i>  | 312,608<br><i>8.79</i>  |
| KS | 144,930<br><i>9.55</i>  | 141,494<br><i>9.27</i>  | 150,218<br><i>9.89</i>  | 151,780<br><i>10.03</i> | 155,789<br><i>10.24</i> | 159,503<br><i>10.35</i> | 161,721<br><i>10.28</i> | 166,609<br><i>10.40</i> | 163,281<br><i>10.11</i> |
| KY | 196,888<br><i>9.10</i>  | 197,301<br><i>9.19</i>  | 201,598<br><i>9.42</i>  | 200,776<br><i>9.40</i>  | 203,463<br><i>9.44</i>  | 210,332<br><i>9.60</i>  | 211,099<br><i>9.53</i>  | 216,667<br><i>9.63</i>  | 207,314<br><i>9.27</i>  |
| LA | 216,844<br><i>9.63</i>  | 212,172<br><i>9.38</i>  | 224,537<br><i>9.95</i>  | 226,231<br><i>10.03</i> | 225,517<br><i>10.16</i> | 228,561<br><i>10.33</i> | 236,686<br><i>10.51</i> | 245,718<br><i>10.62</i> | 241,699<br><i>10.35</i> |
| MA | 387,472<br><i>10.41</i> | 379,481<br><i>10.20</i> | 397,139<br><i>10.83</i> | 405,990<br><i>11.14</i> | 412,424<br><i>11.23</i> | 411,466<br><i>11.21</i> | 408,808<br><i>10.99</i> | 415,520<br><i>11.01</i> | 404,389<br><i>10.69</i> |



|    | 2009                    | 2010                    | 2011                    | 2012                    | 2013                    | 2014                    | 2015                    | 2016                    |
|----|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| AK | 38,611<br><i>9.35</i>   | 40,067<br><i>9.58</i>   | 40,486<br><i>9.46</i>   | 40,674<br><i>9.45</i>   | 40,162<br><i>9.32</i>   | 41,718<br><i>9.64</i>   | 40,974<br><i>9.47</i>   | 39,718<br><i>9.40</i>   |
| AL | 240,411<br><i>10.27</i> | 241,315<br><i>10.30</i> | 245,810<br><i>10.37</i> | 247,383<br><i>10.37</i> | 245,878<br><i>10.27</i> | 251,143<br><i>10.43</i> | 256,320<br><i>10.54</i> | 263,918<br><i>10.72</i> |
| AR | 164,390<br><i>11.44</i> | 165,937<br><i>11.47</i> | 170,315<br><i>11.60</i> | 171,697<br><i>11.63</i> | 170,541<br><i>11.56</i> | 175,254<br><i>11.79</i> | 177,930<br><i>11.89</i> | 183,436<br><i>12.13</i> |
| AZ | 297,385<br><i>9.85</i>  | 301,557<br><i>10.02</i> | 315,203<br><i>10.22</i> | 322,853<br><i>10.25</i> | 329,751<br><i>10.25</i> | 346,238<br><i>10.57</i> | 368,961<br><i>10.98</i> | 398,752<br><i>11.51</i> |
| CA | 2227067<br><i>12.17</i> | 2248554<br><i>12.29</i> | 2312913<br><i>12.39</i> | 2360488<br><i>12.41</i> | 2407408<br><i>12.38</i> | 2516209<br><i>12.65</i> | 2684908<br><i>13.20</i> | 2827375<br><i>13.65</i> |
| CO | 331,858<br><i>12.04</i> | 334,650<br><i>12.08</i> | 348,341<br><i>12.25</i> | 358,445<br><i>12.28</i> | 365,410<br><i>12.23</i> | 380,646<br><i>12.39</i> | 399,247<br><i>12.66</i> | 418,656<br><i>12.98</i> |
| CT | 198,420<br><i>10.03</i> | 199,271<br><i>10.09</i> | 204,701<br><i>10.28</i> | 205,639<br><i>10.26</i> | 203,707<br><i>10.10</i> | 206,406<br><i>10.19</i> | 212,532<br><i>10.43</i> | 219,229<br><i>10.73</i> |
| DC | 39,072<br><i>11.24</i>  | 40,161<br><i>11.36</i>  | 40,698<br><i>11.45</i>  | 42,007<br><i>11.67</i>  | 44,128<br><i>11.99</i>  | 48,421<br><i>12.69</i>  | 54,499<br><i>13.89</i>  | 57,926<br><i>14.65</i>  |
| DE | 43,024<br><i>8.81</i>   | 43,674<br><i>8.92</i>   | 44,443<br><i>8.97</i>   | 44,609<br><i>8.91</i>   | 44,854<br><i>8.84</i>   | 45,320<br><i>8.85</i>   | 47,712<br><i>9.14</i>   | 51,281<br><i>9.64</i>   |
| FL | 1229394<br><i>13.08</i> | 1272112<br><i>13.39</i> | 1313201<br><i>13.62</i> | 1327780<br><i>13.55</i> | 1349333<br><i>13.49</i> | 1410076<br><i>13.77</i> | 1507655<br><i>14.28</i> | 1613208<br><i>14.82</i> |
| GA | 575,932<br><i>11.85</i> | 586,073<br><i>12.01</i> | 603,606<br><i>12.17</i> | 615,024<br><i>12.25</i> | 624,189<br><i>12.24</i> | 656,709<br><i>12.62</i> | 695,946<br><i>13.04</i> | 741,585<br><i>13.56</i> |
| HI | 72,296<br><i>9.81</i>   | 73,250<br><i>9.89</i>   | 76,492<br><i>10.17</i>  | 79,763<br><i>10.45</i>  | 81,572<br><i>10.51</i>  | 83,919<br><i>10.68</i>  | 85,829<br><i>10.87</i>  | 90,783<br><i>11.45</i>  |
| IA | 175,178<br><i>10.07</i> | 176,200<br><i>10.14</i> | 183,070<br><i>10.25</i> | 183,863<br><i>10.22</i> | 182,073<br><i>10.08</i> | 186,407<br><i>10.26</i> | 190,465<br><i>10.43</i> | 195,177<br><i>10.66</i> |
| ID | 79,944<br><i>10.16</i>  | 79,028<br><i>10.06</i>  | 82,219<br><i>10.13</i>  | 84,370<br><i>10.17</i>  | 85,470<br><i>10.11</i>  | 87,274<br><i>10.15</i>  | 90,988<br><i>10.30</i>  | 94,552<br><i>10.34</i>  |
| IL | 659,630<br><i>9.70</i>  | 669,402<br><i>9.87</i>  | 698,446<br><i>10.17</i> | 694,602<br><i>10</i>    | 711,144<br><i>10.20</i> | 729,935<br><i>10.36</i> | 772,730<br><i>10.88</i> | 801,611<br><i>11.30</i> |
| IN | 298,002<br><i>8.66</i>  | 299,179<br><i>8.69</i>  | 311,931<br><i>8.92</i>  | 315,711<br><i>8.91</i>  | 316,863<br><i>8.87</i>  | 327,180<br><i>9.11</i>  | 338,897<br><i>9.32</i>  | 348,936<br><i>9.48</i>  |
| KS | 157,492<br><i>9.93</i>  | 158,149<br><i>10.04</i> | 163,876<br><i>10.27</i> | 167,537<br><i>10.40</i> | 167,124<br><i>10.33</i> | 168,626<br><i>10.32</i> | 171,906<br><i>10.49</i> | 176,231<br><i>10.75</i> |
| KY | 198,594<br><i>9.11</i>  | 198,599<br><i>9.10</i>  | 205,168<br><i>9.28</i>  | 208,596<br><i>9.33</i>  | 207,490<br><i>9.25</i>  | 211,633<br><i>9.35</i>  | 219,024<br><i>9.57</i>  | 224,681<br><i>9.73</i>  |
| LA | 230,696<br><i>10.01</i> | 239,957<br><i>10.40</i> | 244,078<br><i>10.36</i> | 250,699<br><i>10.56</i> | 254,154<br><i>10.62</i> | 259,237<br><i>10.73</i> | 264,672<br><i>10.93</i> | 273,800<br><i>11.41</i> |
| MA | 388,307<br><i>10.43</i> | 390,396<br><i>10.44</i> | 399,419<br><i>10.55</i> | 398,207<br><i>10.40</i> | 406,208<br><i>10.49</i> | 418,032<br><i>10.64</i> | 441,017<br><i>11.08</i> | 458,562<br><i>11.39</i> |

Any 1099 Gig Work, by State (Con't)

|    | 2000                    | 2001                    | 2002                    | 2003                    | 2004                    | 2005                    | 2006                    | 2007                    | 2008                    |
|----|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| MD | 289,358<br><i>9.40</i>  | 281,786<br><i>9.06</i>  | 302,022<br><i>9.62</i>  | 308,609<br><i>9.82</i>  | 313,814<br><i>9.86</i>  | 316,299<br><i>9.83</i>  | 331,784<br><i>10.17</i> | 337,123<br><i>10.22</i> | 330,939<br><i>10.04</i> |
| ME | 77,182<br><i>10.29</i>  | 76,009<br><i>10.06</i>  | 80,661<br><i>10.63</i>  | 80,413<br><i>10.56</i>  | 81,968<br><i>10.73</i>  | 83,524<br><i>10.89</i>  | 86,096<br><i>11.17</i>  | 89,347<br><i>11.49</i>  | 82,281<br><i>10.71</i>  |
| MI | 527,152<br><i>9.35</i>  | 513,105<br><i>9.23</i>  | 495,039<br><i>9</i>     | 530,838<br><i>9.77</i>  | 535,491<br><i>9.87</i>  | 543,041<br><i>10.03</i> | 543,308<br><i>10.09</i> | 517,547<br><i>9.65</i>  | 522,059<br><i>9.87</i>  |
| MN | 289,578<br><i>9.70</i>  | 285,518<br><i>9.54</i>  | 303,079<br><i>10.17</i> | 306,564<br><i>10.27</i> | 307,684<br><i>10.21</i> | 314,606<br><i>10.31</i> | 321,153<br><i>10.36</i> | 322,756<br><i>10.30</i> | 315,843<br><i>10.08</i> |
| MO | 267,552<br><i>8.55</i>  | 270,012<br><i>8.57</i>  | 287,754<br><i>9.16</i>  | 292,869<br><i>9.31</i>  | 301,549<br><i>9.53</i>  | 307,455<br><i>9.58</i>  | 315,432<br><i>9.71</i>  | 321,136<br><i>9.77</i>  | 308,147<br><i>9.41</i>  |
| MS | 139,742<br><i>9.83</i>  | 137,782<br><i>9.80</i>  | 143,821<br><i>10.25</i> | 146,328<br><i>10.43</i> | 149,298<br><i>10.55</i> | 153,860<br><i>10.70</i> | 163,488<br><i>11.18</i> | 170,078<br><i>11.49</i> | 161,400<br><i>10.98</i> |
| MT | 58,167<br><i>11.69</i>  | 57,818<br><i>11.62</i>  | 59,810<br><i>11.89</i>  | 60,974<br><i>11.91</i>  | 61,231<br><i>11.76</i>  | 61,593<br><i>11.54</i>  | 63,684<br><i>11.66</i>  | 64,534<br><i>11.55</i>  | 63,305<br><i>11.35</i>  |
| NC | 446,497<br><i>9.87</i>  | 428,032<br><i>9.51</i>  | 457,481<br><i>10.19</i> | 468,435<br><i>10.38</i> | 486,865<br><i>10.62</i> | 502,635<br><i>10.65</i> | 531,668<br><i>10.97</i> | 552,776<br><i>11.15</i> | 529,367<br><i>10.72</i> |
| ND | 38,762<br><i>10.64</i>  | 37,894<br><i>10.29</i>  | 38,203<br><i>10.34</i>  | 40,979<br><i>10.95</i>  | 42,045<br><i>11.10</i>  | 43,852<br><i>11.45</i>  | 44,729<br><i>11.50</i>  | 45,868<br><i>11.57</i>  | 42,511<br><i>10.60</i>  |
| NE | 104,069<br><i>10.38</i> | 101,943<br><i>10.14</i> | 106,861<br><i>10.65</i> | 103,561<br><i>10.25</i> | 105,558<br><i>10.42</i> | 104,380<br><i>10.20</i> | 107,945<br><i>10.42</i> | 110,971<br><i>10.51</i> | 109,654<br><i>10.31</i> |
| NH | 77,938<br><i>10.03</i>  | 76,600<br><i>9.77</i>   | 80,172<br><i>10.23</i>  | 81,721<br><i>10.39</i>  | 83,048<br><i>10.42</i>  | 84,115<br><i>10.48</i>  | 83,500<br><i>10.31</i>  | 84,480<br><i>10.33</i>  | 81,292<br><i>9.98</i>   |
| NJ | 400,310<br><i>8.46</i>  | 383,612<br><i>8.07</i>  | 402,508<br><i>8.45</i>  | 408,606<br><i>8.55</i>  | 421,485<br><i>8.75</i>  | 422,330<br><i>8.71</i>  | 426,776<br><i>8.69</i>  | 433,183<br><i>8.74</i>  | 419,947<br><i>8.49</i>  |
| NM | 96,473<br><i>10.54</i>  | 99,339<br><i>10.49</i>  | 103,287<br><i>10.74</i> | 103,015<br><i>10.73</i> | 105,405<br><i>10.82</i> | 111,881<br><i>11.23</i> | 110,369<br><i>10.83</i> | 113,702<br><i>10.98</i> | 115,317<br><i>11.08</i> |
| NV | 103,530<br><i>8.92</i>  | 108,294<br><i>9.06</i>  | 114,621<br><i>9.45</i>  | 121,395<br><i>9.63</i>  | 130,029<br><i>9.92</i>  | 136,360<br><i>9.91</i>  | 144,316<br><i>10.08</i> | 145,262<br><i>10.01</i> | 140,296<br><i>9.81</i>  |
| NY | 893,278<br><i>8.93</i>  | 895,159<br><i>8.89</i>  | 913,318<br><i>9.12</i>  | 943,827<br><i>9.61</i>  | 979,807<br><i>9.86</i>  | 991,756<br><i>9.92</i>  | 1016950<br><i>10.02</i> | 1047758<br><i>10.15</i> | 1029097<br><i>9.95</i>  |
| OH | 560,082<br><i>8.59</i>  | 555,236<br><i>8.62</i>  | 567,340<br><i>8.89</i>  | 564,644<br><i>8.89</i>  | 576,245<br><i>9.07</i>  | 584,687<br><i>9.16</i>  | 580,698<br><i>9.05</i>  | 595,893<br><i>9.25</i>  | 580,704<br><i>9.10</i>  |
| OK | 196,414<br><i>10.87</i> | 192,894<br><i>10.60</i> | 202,376<br><i>11.18</i> | 202,650<br><i>11.27</i> | 209,151<br><i>11.54</i> | 214,548<br><i>11.57</i> | 220,252<br><i>11.61</i> | 226,455<br><i>11.67</i> | 222,877<br><i>11.36</i> |
| OR | 203,606<br><i>10.74</i> | 202,865<br><i>10.68</i> | 204,140<br><i>10.82</i> | 201,371<br><i>10.75</i> | 211,580<br><i>11.09</i> | 213,525<br><i>10.91</i> | 221,276<br><i>11.03</i> | 226,886<br><i>11.07</i> | 219,509<br><i>10.81</i> |
| PA | 562,840<br><i>8.41</i>  | 538,604<br><i>8.03</i>  | 569,861<br><i>8.49</i>  | 581,439<br><i>8.65</i>  | 612,637<br><i>9.07</i>  | 653,308<br><i>9.55</i>  | 699,412<br><i>10.08</i> | 747,710<br><i>10.64</i> | 713,052<br><i>10.18</i> |
| RI | 54,028<br><i>9.09</i>   | 53,355<br><i>8.94</i>   | 54,250<br><i>9.05</i>   | 54,238<br><i>9.08</i>   | 54,242<br><i>9.04</i>   | 54,214<br><i>9.11</i>   | 55,294<br><i>9.25</i>   | 56,088<br><i>9.38</i>   | 55,204<br><i>9.33</i>   |

|    | 2009                    | 2010                    | 2011                    | 2012                    | 2013                    | 2014                    | 2015                    | 2016                    |
|----|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| MD | 317,245<br><i>9.77</i>  | 319,638<br><i>9.81</i>  | 327,564<br><i>9.91</i>  | 334,756<br><i>9.97</i>  | 343,631<br><i>10.14</i> | 360,961<br><i>10.56</i> | 391,423<br><i>11.35</i> | 418,196<br><i>12.03</i> |
| ME | 80,886<br><i>10.76</i>  | 77,099<br><i>10.29</i>  | 79,478<br><i>10.53</i>  | 78,529<br><i>10.39</i>  | 77,028<br><i>10.14</i>  | 78,071<br><i>10.25</i>  | 77,272<br><i>10.08</i>  | 79,604<br><i>10.23</i>  |
| MI | 494,129<br><i>9.72</i>  | 501,297<br><i>9.87</i>  | 521,199<br><i>10.06</i> | 527,144<br><i>10.07</i> | 523,369<br><i>9.92</i>  | 530,052<br><i>10.11</i> | 547,486<br><i>10.33</i> | 566,078<br><i>10.53</i> |
| MN | 295,770<br><i>9.62</i>  | 296,827<br><i>9.63</i>  | 304,010<br><i>9.68</i>  | 306,751<br><i>9.63</i>  | 305,696<br><i>9.49</i>  | 351,805<br><i>10.77</i> | 473,624<br><i>14.24</i> | 505,530<br><i>14.99</i> |
| MO | 293,488<br><i>9.19</i>  | 295,114<br><i>9.28</i>  | 307,188<br><i>9.53</i>  | 309,942<br><i>9.53</i>  | 308,212<br><i>9.44</i>  | 315,203<br><i>9.59</i>  | 321,084<br><i>9.66</i>  | 331,066<br><i>9.86</i>  |
| MS | 150,712<br><i>10.51</i> | 153,292<br><i>10.71</i> | 153,789<br><i>10.59</i> | 152,920<br><i>10.48</i> | 153,511<br><i>10.50</i> | 154,466<br><i>10.49</i> | 157,755<br><i>10.63</i> | 161,479<br><i>10.83</i> |
| MT | 58,989<br><i>10.81</i>  | 60,410<br><i>11.05</i>  | 62,241<br><i>11.01</i>  | 62,433<br><i>10.87</i>  | 61,384<br><i>10.61</i>  | 62,833<br><i>10.77</i>  | 64,776<br><i>10.96</i>  | 66,359<br><i>11.12</i>  |
| NC | 497,528<br><i>10.40</i> | 506,781<br><i>10.58</i> | 524,661<br><i>10.71</i> | 537,042<br><i>10.78</i> | 542,358<br><i>10.73</i> | 566,862<br><i>11.03</i> | 592,744<br><i>11.30</i> | 628,711<br><i>11.68</i> |
| ND | 41,927<br><i>10.38</i>  | 43,166<br><i>10.47</i>  | 45,759<br><i>10.53</i>  | 47,336<br><i>10.52</i>  | 48,111<br><i>10.47</i>  | 49,639<br><i>10.55</i>  | 51,123<br><i>10.93</i>  | 51,110<br><i>11.14</i>  |
| NE | 106,660<br><i>10.16</i> | 108,051<br><i>10.23</i> | 113,401<br><i>10.50</i> | 114,337<br><i>10.43</i> | 112,910<br><i>10.22</i> | 114,589<br><i>10.27</i> | 118,361<br><i>10.53</i> | 121,621<br><i>10.75</i> |
| NH | 77,430<br><i>9.72</i>   | 76,305<br><i>9.58</i>   | 77,577<br><i>9.62</i>   | 77,803<br><i>9.60</i>   | 77,298<br><i>9.48</i>   | 77,850<br><i>9.49</i>   | 78,972<br><i>9.52</i>   | 79,717<br><i>9.50</i>   |
| NJ | 399,427<br><i>8.26</i>  | 404,553<br><i>8.37</i>  | 414,262<br><i>8.48</i>  | 415,097<br><i>8.46</i>  | 423,599<br><i>8.52</i>  | 430,949<br><i>8.61</i>  | 461,896<br><i>9.11</i>  | 498,167<br><i>9.73</i>  |
| NM | 104,875<br><i>10.36</i> | 103,881<br><i>10.32</i> | 106,453<br><i>10.47</i> | 107,341<br><i>10.51</i> | 106,820<br><i>10.48</i> | 109,428<br><i>10.63</i> | 114,109<br><i>11.07</i> | 112,291<br><i>10.86</i> |
| NV | 130,369<br><i>9.56</i>  | 131,814<br><i>9.76</i>  | 143,347<br><i>10.41</i> | 144,302<br><i>10.25</i> | 148,252<br><i>10.29</i> | 154,854<br><i>10.51</i> | 165,076<br><i>10.90</i> | 190,545<br><i>12.12</i> |
| NY | 991,876<br><i>9.71</i>  | 988,983<br><i>9.66</i>  | 1010111<br><i>9.75</i>  | 1022354<br><i>9.78</i>  | 1031460<br><i>9.76</i>  | 1058341<br><i>9.89</i>  | 1091952<br><i>10.09</i> | 1130811<br><i>10.39</i> |
| OH | 565,152<br><i>9.18</i>  | 622,863<br><i>10.15</i> | 668,630<br><i>10.74</i> | 672,770<br><i>10.69</i> | 666,241<br><i>10.52</i> | 669,577<br><i>10.53</i> | 680,751<br><i>10.62</i> | 696,345<br><i>10.79</i> |
| OK | 210,294<br><i>10.97</i> | 212,609<br><i>11.13</i> | 221,484<br><i>11.31</i> | 228,888<br><i>11.51</i> | 230,846<br><i>11.52</i> | 239,455<br><i>11.82</i> | 239,318<br><i>11.80</i> | 244,610<br><i>12.15</i> |
| OR | 206,150<br><i>10.50</i> | 203,984<br><i>10.41</i> | 207,071<br><i>10.37</i> | 207,129<br><i>10.23</i> | 210,160<br><i>10.19</i> | 211,777<br><i>10.05</i> | 223,566<br><i>10.29</i> | 235,709<br><i>10.58</i> |
| PA | 675,362<br><i>9.83</i>  | 677,643<br><i>9.85</i>  | 682,510<br><i>9.84</i>  | 677,462<br><i>9.76</i>  | 672,833<br><i>9.68</i>  | 681,885<br><i>9.75</i>  | 702,868<br><i>9.98</i>  | 737,384<br><i>10.37</i> |
| RI | 52,600<br><i>9.15</i>   | 53,348<br><i>9.25</i>   | 54,652<br><i>9.46</i>   | 54,964<br><i>9.43</i>   | 55,883<br><i>9.52</i>   | 57,109<br><i>9.62</i>   | 60,311<br><i>10.06</i>  | 63,618<br><i>10.49</i>  |

Any 1099 Gig Work, by State (Con't)

|    | 2000                    | 2001                    | 2002                    | 2003                    | 2004                    | 2005                    | 2006                    | 2007                    | 2008                    |
|----|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| SC | 206,259<br><i>9.39</i>  | 198,937<br><i>9.10</i>  | 210,964<br><i>9.70</i>  | 214,726<br><i>9.83</i>  | 221,336<br><i>9.97</i>  | 230,421<br><i>10.10</i> | 241,343<br><i>10.30</i> | 251,637<br><i>10.50</i> | 240,629<br><i>10.13</i> |
| SD | 46,285<br><i>10.68</i>  | 45,749<br><i>10.49</i>  | 48,831<br><i>11.26</i>  | 48,363<br><i>10.94</i>  | 49,441<br><i>11.03</i>  | 50,158<br><i>10.99</i>  | 51,929<br><i>11.19</i>  | 52,468<br><i>11.10</i>  | 52,927<br><i>11.08</i>  |
| TN | 334,624<br><i>10.59</i> | 322,152<br><i>10.30</i> | 344,778<br><i>11.02</i> | 352,123<br><i>11.21</i> | 362,670<br><i>11.37</i> | 375,200<br><i>11.55</i> | 389,333<br><i>11.73</i> | 403,420<br><i>11.95</i> | 386,183<br><i>11.51</i> |
| TX | 1279777<br><i>11.64</i> | 1259942<br><i>11.27</i> | 1351805<br><i>12.05</i> | 1371093<br><i>12.17</i> | 1413070<br><i>12.36</i> | 1458971<br><i>12.37</i> | 1559932<br><i>12.77</i> | 1612548<br><i>12.79</i> | 1590274<br><i>12.41</i> |
| UT | 105,247<br><i>8.87</i>  | 106,753<br><i>8.75</i>  | 113,503<br><i>9.27</i>  | 113,957<br><i>9.34</i>  | 118,923<br><i>9.55</i>  | 123,733<br><i>9.54</i>  | 133,492<br><i>9.84</i>  | 137,889<br><i>9.84</i>  | 135,219<br><i>9.56</i>  |
| VA | 366,548<br><i>8.98</i>  | 358,082<br><i>8.68</i>  | 382,516<br><i>9.19</i>  | 393,535<br><i>9.36</i>  | 404,707<br><i>9.47</i>  | 413,445<br><i>9.51</i>  | 426,255<br><i>9.64</i>  | 436,940<br><i>9.73</i>  | 424,458<br><i>9.43</i>  |
| VT | 41,686<br><i>11.28</i>  | 43,360<br><i>11.75</i>  | 43,367<br><i>11.70</i>  | 43,854<br><i>11.81</i>  | 44,274<br><i>11.79</i>  | 44,623<br><i>11.80</i>  | 44,063<br><i>11.60</i>  | 45,361<br><i>11.84</i>  | 43,944<br><i>11.51</i>  |
| WA | 281,230<br><i>8.46</i>  | 283,190<br><i>8.44</i>  | 290,187<br><i>8.70</i>  | 291,441<br><i>8.75</i>  | 303,837<br><i>8.97</i>  | 310,112<br><i>8.95</i>  | 326,327<br><i>9.16</i>  | 335,308<br><i>9.16</i>  | 324,340<br><i>8.81</i>  |
| WI | 239,409<br><i>7.48</i>  | 230,934<br><i>7.23</i>  | 241,546<br><i>7.58</i>  | 245,292<br><i>7.70</i>  | 249,349<br><i>7.77</i>  | 252,767<br><i>7.79</i>  | 256,423<br><i>7.82</i>  | 261,580<br><i>7.90</i>  | 254,425<br><i>7.70</i>  |
| WV | 84,030<br><i>9.47</i>   | 81,119<br><i>9.19</i>   | 83,173<br><i>9.39</i>   | 83,719<br><i>9.51</i>   | 80,644<br><i>9.13</i>   | 80,580<br><i>8.99</i>   | 80,599<br><i>8.92</i>   | 83,615<br><i>9.14</i>   | 79,067<br><i>8.69</i>   |
| WY | 31,706<br><i>11.03</i>  | 32,311<br><i>10.91</i>  | 33,590<br><i>11.37</i>  | 33,849<br><i>11.38</i>  | 34,263<br><i>11.42</i>  | 35,275<br><i>11.41</i>  | 37,394<br><i>11.69</i>  | 37,932<br><i>11.52</i>  | 37,694<br><i>11.31</i>  |

Italics denotes share of tax workforce. See notes for Table 1. Counts less than 50 persons are suppressed.

|    | 2009                    | 2010                    | 2011                    | 2012                    | 2013                    | 2014                    | 2015                    | 2016                    |
|----|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| SC | 226,317<br><i>9.84</i>  | 231,834<br><i>10.05</i> | 234,668<br><i>9.96</i>  | 240,046<br><i>10.02</i> | 243,832<br><i>10.01</i> | 253,652<br><i>10.22</i> | 264,358<br><i>10.40</i> | 283,987<br><i>10.86</i> |
| SD | 52,093<br><i>10.98</i>  | 52,711<br><i>11.05</i>  | 54,792<br><i>11.05</i>  | 57,156<br><i>11.34</i>  | 55,446<br><i>10.97</i>  | 56,738<br><i>11.14</i>  | 58,286<br><i>11.35</i>  | 59,498<br><i>11.51</i>  |
| TN | 363,529<br><i>11.22</i> | 366,017<br><i>11.26</i> | 378,253<br><i>11.40</i> | 383,900<br><i>11.38</i> | 385,562<br><i>11.30</i> | 397,977<br><i>11.50</i> | 414,720<br><i>11.76</i> | 436,773<br><i>12.11</i> |
| TX | 1530911<br><i>12.08</i> | 1570389<br><i>12.27</i> | 1709996<br><i>12.96</i> | 1899401<br><i>13.96</i> | 2061638<br><i>14.68</i> | 2229039<br><i>15.50</i> | 2291803<br><i>15.65</i> | 2341379<br><i>15.75</i> |
| UT | 126,456<br><i>9.17</i>  | 126,295<br><i>9.13</i>  | 132,117<br><i>9.27</i>  | 136,961<br><i>9.35</i>  | 141,104<br><i>9.36</i>  | 146,144<br><i>9.44</i>  | 150,945<br><i>9.41</i>  | 161,046<br><i>9.75</i>  |
| VA | 409,595<br><i>9.27</i>  | 420,612<br><i>9.48</i>  | 433,053<br><i>9.58</i>  | 441,780<br><i>9.69</i>  | 443,979<br><i>9.67</i>  | 462,589<br><i>9.98</i>  | 483,956<br><i>10.32</i> | 510,635<br><i>10.77</i> |
| VT | 41,920<br><i>11.17</i>  | 42,052<br><i>11.20</i>  | 42,968<br><i>11.34</i>  | 42,543<br><i>11.19</i>  | 42,026<br><i>11.05</i>  | 42,503<br><i>11.14</i>  | 42,717<br><i>11.17</i>  | 42,254<br><i>11.01</i>  |
| WA | 308,221<br><i>8.60</i>  | 309,228<br><i>8.67</i>  | 318,408<br><i>8.71</i>  | 321,495<br><i>8.65</i>  | 329,508<br><i>8.69</i>  | 337,566<br><i>8.74</i>  | 358,194<br><i>8.99</i>  | 376,051<br><i>9.19</i>  |
| WI | 240,002<br><i>7.45</i>  | 238,061<br><i>7.40</i>  | 243,078<br><i>7.44</i>  | 248,800<br><i>7.55</i>  | 248,737<br><i>7.50</i>  | 253,128<br><i>7.58</i>  | 264,676<br><i>7.86</i>  | 272,634<br><i>8.02</i>  |
| WV | 75,680<br><i>8.47</i>   | 78,015<br><i>8.71</i>   | 79,083<br><i>8.72</i>   | 78,219<br><i>8.61</i>   | 76,799<br><i>8.54</i>   | 76,097<br><i>8.46</i>   | 74,650<br><i>8.36</i>   | 73,220<br><i>8.30</i>   |
| WY | 35,530<br><i>10.93</i>  | 36,250<br><i>11.10</i>  | 38,241<br><i>11.24</i>  | 38,867<br><i>11.28</i>  | 37,198<br><i>10.85</i>  | 38,180<br><i>11.05</i>  | 38,398<br><i>11.18</i>  | 38,102<br><i>11.45</i>  |

## (b) Any O.P.E. Work, by State

|    | 2012                 | 2013                  | 2014                  | 2015                   | 2016                   |
|----|----------------------|-----------------------|-----------------------|------------------------|------------------------|
| AK | -<br><i>0</i>        | -<br><i>0.01</i>      | 110<br><i>0.03</i>    | 211<br><i>0.05</i>     | 431<br><i>0.10</i>     |
| AL | 126<br><i>0.01</i>   | 190<br><i>0.01</i>    | 318<br><i>0.01</i>    | 1,416<br><i>0.06</i>   | 7,581<br><i>0.31</i>   |
| AR | 92<br><i>0.01</i>    | 108<br><i>0.01</i>    | 323<br><i>0.02</i>    | 1,525<br><i>0.10</i>   | 4,134<br><i>0.27</i>   |
| AZ | 499<br><i>0.02</i>   | 1,032<br><i>0.03</i>  | 6,209<br><i>0.19</i>  | 19,642<br><i>0.58</i>  | 43,896<br><i>1.27</i>  |
| CA | 3,454<br><i>0.02</i> | 13,946<br><i>0.07</i> | 76,160<br><i>0.38</i> | 234,200<br><i>1.15</i> | 381,280<br><i>1.84</i> |
| CO | 361<br><i>0.01</i>   | 978<br><i>0.03</i>    | 5,251<br><i>0.17</i>  | 17,962<br><i>0.57</i>  | 36,226<br><i>1.12</i>  |
| CT | 178<br><i>0.01</i>   | 300<br><i>0.01</i>    | 1,359<br><i>0.07</i>  | 7,791<br><i>0.38</i>   | 16,548<br><i>0.81</i>  |
| DC | 108<br><i>0.03</i>   | 579<br><i>0.16</i>    | 2,761<br><i>0.72</i>  | 8,574<br><i>2.19</i>   | 12,442<br><i>3.15</i>  |
| DE | -<br><i>0.01</i>     | 65<br><i>0.01</i>     | 231<br><i>0.05</i>    | 1,808<br><i>0.35</i>   | 4,777<br><i>0.90</i>   |
| FL | 1,375<br><i>0.01</i> | 1,905<br><i>0.02</i>  | 17,983<br><i>0.18</i> | 90,478<br><i>0.86</i>  | 192,304<br><i>1.77</i> |
| GA | 908<br><i>0.02</i>   | 2,042<br><i>0.04</i>  | 10,328<br><i>0.20</i> | 40,071<br><i>0.75</i>  | 83,318<br><i>1.52</i>  |
| HI | -<br><i>0</i>        | -<br><i>0.01</i>      | 575<br><i>0.07</i>    | 2,668<br><i>0.34</i>   | 6,588<br><i>0.83</i>   |
| IA | 73<br><i>0</i>       | 95<br><i>0.01</i>     | 357<br><i>0.02</i>    | 2,560<br><i>0.14</i>   | 6,373<br><i>0.35</i>   |
| ID | -<br><i>0.01</i>     | 58<br><i>0.01</i>     | 152<br><i>0.02</i>    | 1,032<br><i>0.12</i>   | 3,006<br><i>0.33</i>   |
| IL | 1,878<br><i>0.03</i> | 6,640<br><i>0.10</i>  | 25,334<br><i>0.36</i> | 76,278<br><i>1.07</i>  | 122,627<br><i>1.73</i> |
| IN | 248<br><i>0.01</i>   | 522<br><i>0.01</i>    | 2,704<br><i>0.08</i>  | 11,834<br><i>0.33</i>  | 22,261<br><i>0.61</i>  |
| KS | 98<br><i>0.01</i>    | 152<br><i>0.01</i>    | 739<br><i>0.05</i>    | 3,247<br><i>0.20</i>   | 7,378<br><i>0.45</i>   |
| KY | 143<br><i>0.01</i>   | 178<br><i>0.01</i>    | 970<br><i>0.04</i>    | 5,275<br><i>0.23</i>   | 10,509<br><i>0.46</i>  |
| LA | 139<br><i>0.01</i>   | 185<br><i>0.01</i>    | 546<br><i>0.02</i>    | 7,132<br><i>0.29</i>   | 19,164<br><i>0.80</i>  |
| MA | 927<br><i>0.02</i>   | 2,861<br><i>0.07</i>  | 16,152<br><i>0.41</i> | 37,833<br><i>0.95</i>  | 57,864<br><i>1.44</i>  |

Any O.P.E. Work, by State (Con't)

|    | 2012                 | 2013                 | 2014                  | 2015                  | 2016                  |
|----|----------------------|----------------------|-----------------------|-----------------------|-----------------------|
| MD | 550<br><i>0.02</i>   | 1,808<br><i>0.05</i> | 10,958<br><i>0.32</i> | 41,331<br><i>1.20</i> | 64,044<br><i>1.84</i> |
| ME | -<br><i>0.01</i>     | 56<br><i>0.01</i>    | 256<br><i>0.03</i>    | 1,188<br><i>0.15</i>  | 2,518<br><i>0.32</i>  |
| MI | 401<br><i>0.01</i>   | 729<br><i>0.01</i>   | 3,683<br><i>0.07</i>  | 17,409<br><i>0.33</i> | 30,453<br><i>0.57</i> |
| MN | 250<br><i>0.01</i>   | 606<br><i>0.02</i>   | 3,190<br><i>0.10</i>  | 10,271<br><i>0.31</i> | 20,509<br><i>0.61</i> |
| MO | 303<br><i>0.01</i>   | 423<br><i>0.01</i>   | 1,088<br><i>0.03</i>  | 5,493<br><i>0.17</i>  | 15,381<br><i>0.46</i> |
| MS | 61<br><i>0</i>       | 69<br><i>0</i>       | 157<br><i>0.01</i>    | 883<br><i>0.06</i>    | 3,192<br><i>0.21</i>  |
| MT | -<br><i>0</i>        | -<br><i>0.01</i>     | -<br><i>0.01</i>      | 175<br><i>0.03</i>    | 1,155<br><i>0.19</i>  |
| NC | 488<br><i>0.01</i>   | 775<br><i>0.02</i>   | 5,448<br><i>0.11</i>  | 21,947<br><i>0.42</i> | 47,024<br><i>0.87</i> |
| ND | -<br><i>0</i>        | -<br><i>0</i>        | 55<br><i>0.01</i>     | 472<br><i>0.10</i>    | 1,061<br><i>0.23</i>  |
| NE | -<br><i>0</i>        | -<br><i>0</i>        | 345<br><i>0.03</i>    | 2,033<br><i>0.18</i>  | 4,172<br><i>0.37</i>  |
| NH | 83<br><i>0.01</i>    | 107<br><i>0.01</i>   | 324<br><i>0.04</i>    | 1,548<br><i>0.19</i>  | 3,294<br><i>0.39</i>  |
| NJ | 523<br><i>0.01</i>   | 1,297<br><i>0.03</i> | 8,358<br><i>0.17</i>  | 35,491<br><i>0.70</i> | 70,114<br><i>1.37</i> |
| NM | 70<br><i>0.01</i>    | 105<br><i>0.01</i>   | 452<br><i>0.04</i>    | 1,634<br><i>0.16</i>  | 4,281<br><i>0.41</i>  |
| NV | 154<br><i>0.01</i>   | 219<br><i>0.02</i>   | 1,276<br><i>0.09</i>  | 9,160<br><i>0.61</i>  | 32,335<br><i>2.06</i> |
| NY | 1,254<br><i>0.01</i> | 4,964<br><i>0.05</i> | 24,065<br><i>0.22</i> | 49,773<br><i>0.46</i> | 86,949<br><i>0.80</i> |
| OH | 906<br><i>0.01</i>   | 1,123<br><i>0.02</i> | 4,006<br><i>0.06</i>  | 20,980<br><i>0.33</i> | 45,149<br><i>0.70</i> |
| OK | 110<br><i>0.01</i>   | 204<br><i>0.01</i>   | 1,148<br><i>0.06</i>  | 5,477<br><i>0.27</i>  | 11,976<br><i>0.59</i> |
| OR | 202<br><i>0.01</i>   | 282<br><i>0.01</i>   | 842<br><i>0.04</i>    | 6,430<br><i>0.30</i>  | 14,402<br><i>0.65</i> |
| PA | 639<br><i>0.01</i>   | 1,010<br><i>0.01</i> | 4,685<br><i>0.07</i>  | 31,225<br><i>0.44</i> | 70,645<br><i>0.99</i> |
| RI | 55<br><i>0.01</i>    | 77<br><i>0.01</i>    | 828<br><i>0.14</i>    | 3,895<br><i>0.65</i>  | 6,879<br><i>1.13</i>  |

Any O.P.E. Work, by State (Con't)

|    | 2012                 | 2013                 | 2014                  | 2015                  | 2016                   |
|----|----------------------|----------------------|-----------------------|-----------------------|------------------------|
| SC | 188<br><i>0.01</i>   | 238<br><i>0.01</i>   | 1,453<br><i>0.06</i>  | 6,821<br><i>0.27</i>  | 18,134<br><i>0.69</i>  |
| SD | -<br><i>0</i>        | -<br><i>0</i>        | -<br><i>0.01</i>      | 145<br><i>0.03</i>    | 315<br><i>0.06</i>     |
| TN | 284<br><i>0.01</i>   | 405<br><i>0.01</i>   | 3,474<br><i>0.10</i>  | 15,741<br><i>0.45</i> | 31,598<br><i>0.88</i>  |
| TX | 3,188<br><i>0.02</i> | 5,807<br><i>0.04</i> | 26,269<br><i>0.18</i> | 90,896<br><i>0.62</i> | 163,654<br><i>1.10</i> |
| UT | 83<br><i>0.01</i>    | 132<br><i>0.01</i>   | 664<br><i>0.04</i>    | 3,359<br><i>0.21</i>  | 10,003<br><i>0.61</i>  |
| VA | 819<br><i>0.02</i>   | 2,853<br><i>0.06</i> | 11,409<br><i>0.25</i> | 29,720<br><i>0.63</i> | 54,081<br><i>1.14</i>  |
| VT | -<br><i>0</i>        | -<br><i>0.01</i>     | 88<br><i>0.02</i>     | 420<br><i>0.11</i>    | 853<br><i>0.22</i>     |
| WA | 768<br><i>0.02</i>   | 1,938<br><i>0.05</i> | 6,393<br><i>0.17</i>  | 17,406<br><i>0.44</i> | 33,299<br><i>0.81</i>  |
| WI | 138<br><i>0</i>      | 232<br><i>0.01</i>   | 1,451<br><i>0.04</i>  | 7,730<br><i>0.23</i>  | 14,907<br><i>0.44</i>  |
| WV | -<br><i>0.01</i>     | 52<br><i>0.01</i>    | 66<br><i>0.01</i>     | 324<br><i>0.04</i>    | 1,596<br><i>0.18</i>   |
| WY | -<br><i>0.01</i>     | -<br><i>0.01</i>     | -<br><i>0.01</i>      | 94<br><i>0.03</i>     | 256<br><i>0.08</i>     |

Italics denotes share of tax workforce. See notes for Table 1. Counts less than 50 persons are suppressed.



(a) Any 1099 Gig Work, by Major Metro Area

|                                    | 2000                    | 2001                    | 2002                    | 2003                    | 2004                    | 2005                    | 2006                    | 2007                    | 2008                    |
|------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Atlanta, GA                        | 232,702<br><i>10.99</i> | 236,166<br><i>11.05</i> | 254,962<br><i>11.89</i> | 261,500<br><i>12.10</i> | 270,996<br><i>12.21</i> | 281,620<br><i>12.23</i> | 300,885<br><i>12.58</i> | 315,937<br><i>12.96</i> | 309,601<br><i>12.77</i> |
| Austin, TX                         | 68,286<br><i>11.79</i>  | 67,562<br><i>11.61</i>  | 73,834<br><i>12.69</i>  | 76,683<br><i>12.99</i>  | 80,384<br><i>13.17</i>  | 84,394<br><i>13.17</i>  | 91,439<br><i>13.52</i>  | 95,265<br><i>13.51</i>  | 96,284<br><i>13.29</i>  |
| Baltimore, MD                      | 102,342<br><i>8.66</i>  | 98,775<br><i>8.35</i>   | 105,290<br><i>8.86</i>  | 107,932<br><i>9.09</i>  | 108,222<br><i>9.05</i>  | 108,639<br><i>9.02</i>  | 114,984<br><i>9.40</i>  | 116,505<br><i>9.43</i>  | 114,628<br><i>9.28</i>  |
| Boston, MA-NH-RI                   | 237,057<br><i>10.26</i> | 233,528<br><i>10.11</i> | 245,288<br><i>10.76</i> | 253,021<br><i>11.17</i> | 260,929<br><i>11.36</i> | 263,230<br><i>11.42</i> | 263,156<br><i>11.19</i> | 268,338<br><i>11.19</i> | 262,664<br><i>10.90</i> |
| Charlotte, NC-SC                   | 54,696<br><i>10.15</i>  | 54,067<br><i>9.91</i>   | 59,393<br><i>10.75</i>  | 61,374<br><i>10.89</i>  | 64,545<br><i>11</i>     | 69,594<br><i>11.17</i>  | 74,798<br><i>11.44</i>  | 79,648<br><i>11.77</i>  | 77,506<br><i>11.41</i>  |
| Chicago, IL-IN                     | 451,079<br><i>10.05</i> | 436,163<br><i>9.68</i>  | 459,081<br><i>10.30</i> | 462,914<br><i>10.54</i> | 476,830<br><i>10.71</i> | 484,124<br><i>10.79</i> | 495,171<br><i>10.78</i> | 504,950<br><i>10.85</i> | 481,477<br><i>10.39</i> |
| Cincinnati, OH-KY-IN               | 77,631<br><i>8.54</i>   | 77,378<br><i>8.57</i>   | 80,351<br><i>8.91</i>   | 80,422<br><i>8.93</i>   | 81,742<br><i>9</i>      | 83,258<br><i>9.10</i>   | 83,026<br><i>8.98</i>   | 85,601<br><i>9.15</i>   | 87,060<br><i>9.34</i>   |
| Cleveland, OH                      | 91,461<br><i>8.62</i>   | 91,325<br><i>8.74</i>   | 92,670<br><i>9.04</i>   | 91,223<br><i>8.97</i>   | 92,446<br><i>9.14</i>   | 93,457<br><i>9.23</i>   | 94,000<br><i>9.25</i>   | 96,162<br><i>9.44</i>   | 93,960<br><i>9.31</i>   |
| Columbus, OH                       | 69,335<br><i>9.46</i>   | 68,500<br><i>9.53</i>   | 71,674<br><i>9.89</i>   | 73,395<br><i>10.03</i>  | 75,049<br><i>10.16</i>  | 77,221<br><i>10.31</i>  | 78,139<br><i>10.26</i>  | 79,096<br><i>10.24</i>  | 77,237<br><i>9.90</i>   |
| Dallas-Fort Worth-Arlington, TX    | 264,357<br><i>11.16</i> | 260,107<br><i>10.92</i> | 280,111<br><i>11.85</i> | 284,883<br><i>12.03</i> | 291,109<br><i>12.13</i> | 298,490<br><i>12.09</i> | 317,736<br><i>12.40</i> | 327,840<br><i>12.41</i> | 324,372<br><i>12.11</i> |
| Denver-Aurora, CO                  | 138,167<br><i>11.20</i> | 140,200<br><i>11.36</i> | 146,155<br><i>11.97</i> | 146,651<br><i>12.04</i> | 149,496<br><i>12.17</i> | 149,994<br><i>11.93</i> | 156,729<br><i>12.10</i> | 162,114<br><i>12.18</i> | 157,727<br><i>11.75</i> |
| Detroit, MI                        | 199,873<br><i>9.05</i>  | 193,843<br><i>9</i>     | 185,438<br><i>8.72</i>  | 197,736<br><i>9.47</i>  | 199,750<br><i>9.62</i>  | 202,506<br><i>9.81</i>  | 200,680<br><i>9.81</i>  | 190,924<br><i>9.41</i>  | 193,151<br><i>9.65</i>  |
| Houston, TX                        | 244,553<br><i>11.84</i> | 245,098<br><i>11.58</i> | 261,657<br><i>12.23</i> | 269,802<br><i>12.56</i> | 281,083<br><i>12.90</i> | 288,424<br><i>12.77</i> | 310,143<br><i>13.17</i> | 320,240<br><i>13.12</i> | 316,450<br><i>12.69</i> |
| Indianapolis, IN                   | 72,819<br><i>9.48</i>   | 71,192<br><i>9.23</i>   | 74,102<br><i>9.61</i>   | 73,675<br><i>9.59</i>   | 75,210<br><i>9.56</i>   | 76,629<br><i>9.56</i>   | 78,333<br><i>9.56</i>   | 80,924<br><i>9.65</i>   | 78,768<br><i>9.34</i>   |
| Jacksonville, FL                   | 46,918<br><i>8.71</i>   | 47,030<br><i>8.62</i>   | 50,120<br><i>9.04</i>   | 51,849<br><i>9.21</i>   | 51,970<br><i>8.99</i>   | 54,824<br><i>9.21</i>   | 56,824<br><i>9.37</i>   | 58,556<br><i>9.58</i>   | 60,128<br><i>9.99</i>   |
| Kansas City, MO-KS                 | 69,792<br><i>8.41</i>   | 69,497<br><i>8.35</i>   | 74,550<br><i>9.03</i>   | 75,933<br><i>9.20</i>   | 78,162<br><i>9.43</i>   | 79,472<br><i>9.45</i>   | 81,131<br><i>9.49</i>   | 82,477<br><i>9.48</i>   | 80,044<br><i>9.18</i>   |
| Las Vegas-Henderson, NV            | 65,903<br><i>8.74</i>   | 69,914<br><i>8.93</i>   | 74,939<br><i>9.34</i>   | 80,334<br><i>9.63</i>   | 87,207<br><i>9.98</i>   | 91,988<br><i>9.97</i>   | 98,377<br><i>10.17</i>  | 98,458<br><i>10.04</i>  | 94,801<br><i>9.77</i>   |
| Los Angeles-Long Beach-Anaheim, CA | 700,469<br><i>12.41</i> | 713,378<br><i>12.42</i> | 738,055<br><i>12.74</i> | 766,330<br><i>13.26</i> | 784,506<br><i>13.53</i> | 784,502<br><i>13.42</i> | 812,528<br><i>13.58</i> | 840,333<br><i>13.85</i> | 873,128<br><i>14.48</i> |
| Memphis, TN-MS-AR                  | 50,741<br><i>9.18</i>   | 49,236<br><i>9.02</i>   | 52,808<br><i>9.72</i>   | 53,690<br><i>9.93</i>   | 54,865<br><i>10.06</i>  | 54,996<br><i>10.03</i>  | 56,387<br><i>10.06</i>  | 58,246<br><i>10.26</i>  | 56,314<br><i>9.96</i>   |
| Miami, FL                          | 332,725<br><i>13.09</i> | 328,484<br><i>12.71</i> | 351,679<br><i>13.44</i> | 369,863<br><i>13.89</i> | 385,532<br><i>14.14</i> | 396,078<br><i>14.27</i> | 419,477<br><i>14.76</i> | 429,130<br><i>14.95</i> | 429,238<br><i>15.08</i> |
| Milwaukee, WI                      | 52,923<br><i>6.78</i>   | 50,925<br><i>6.61</i>   | 52,930<br><i>6.95</i>   | 52,816<br><i>7.01</i>   | 53,921<br><i>7.16</i>   | 54,312<br><i>7.18</i>   | 55,219<br><i>7.20</i>   | 56,594<br><i>7.32</i>   | 55,284<br><i>7.16</i>   |

|                                    | 2009             | 2010             | 2011             | 2012             | 2013             | 2014             | 2015             | 2016             |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Atlanta, GA                        | 298,239<br>12.60 | 306,674<br>12.85 | 318,831<br>13.07 | 328,973<br>13.24 | 337,812<br>13.29 | 359,594<br>13.75 | 390,989<br>14.49 | 423,060<br>15.25 |
| Austin, TX                         | 94,025<br>12.93  | 98,799<br>13.23  | 106,916<br>13.78 | 118,566<br>14.67 | 129,533<br>15.38 | 143,509<br>16.39 | 157,607<br>17.35 | 157,578<br>16.83 |
| Baltimore, MD                      | 108,712<br>8.98  | 109,537<br>9.02  | 111,801<br>9.08  | 113,556<br>9.08  | 115,928<br>9.20  | 121,881<br>9.56  | 135,522<br>10.53 | 146,263<br>11.30 |
| Boston, MA-NH-RI                   | 253,223<br>10.63 | 256,512<br>10.69 | 262,112<br>10.75 | 261,229<br>10.58 | 267,482<br>10.67 | 279,532<br>10.94 | 298,499<br>11.50 | 311,329<br>11.88 |
| Charlotte, NC-SC                   | 73,618<br>11.10  | 77,448<br>11.51  | 80,872<br>11.59  | 84,519<br>11.69  | 87,408<br>11.72  | 93,376<br>12.11  | 100,430<br>12.55 | 108,992<br>13.15 |
| Chicago, IL-IN                     | 457,750<br>10.15 | 466,342<br>10.35 | 477,360<br>10.44 | 485,822<br>10.49 | 494,522<br>10.53 | 520,361<br>10.91 | 562,244<br>11.65 | 591,179<br>12.22 |
| Cincinnati, OH-KY-IN               | 79,989<br>8.86   | 88,349<br>9.80   | 92,797<br>10.17  | 93,855<br>10.18  | 92,880<br>9.96   | 94,969<br>10.05  | 99,093<br>10.34  | 102,805<br>10.59 |
| Cleveland, OH                      | 92,956<br>9.52   | 101,742<br>10.45 | 108,629<br>11.02 | 108,368<br>10.89 | 107,351<br>10.74 | 108,075<br>10.83 | 112,233<br>11.17 | 117,305<br>11.63 |
| Columbus, OH                       | 75,941<br>9.92   | 82,831<br>10.68  | 88,930<br>11.21  | 91,151<br>11.22  | 91,456<br>11.03  | 94,317<br>11.12  | 99,072<br>11.43  | 105,651<br>12    |
| Dallas-Fort Worth-Arlington, TX    | 314,248<br>11.89 | 324,627<br>12.14 | 351,693<br>12.79 | 385,133<br>13.63 | 414,474<br>14.21 | 450,415<br>14.99 | 472,492<br>15.27 | 490,577<br>15.48 |
| Denver-Aurora, CO                  | 151,189<br>11.46 | 153,752<br>11.52 | 161,027<br>11.74 | 167,054<br>11.78 | 172,697<br>11.81 | 181,330<br>12    | 193,270<br>12.42 | 205,646<br>12.94 |
| Detroit, MI                        | 184,018<br>9.62  | 187,300<br>9.81  | 193,834<br>9.92  | 196,475<br>9.96  | 196,481<br>9.85  | 201,082<br>10.13 | 210,372<br>10.47 | 220,528<br>10.83 |
| Houston, TX                        | 308,552<br>12.45 | 316,841<br>12.70 | 344,117<br>13.33 | 380,579<br>14.16 | 408,080<br>14.66 | 439,740<br>15.26 | 453,033<br>15.40 | 463,357<br>15.73 |
| Indianapolis, IN                   | 75,301<br>9.11   | 75,984<br>9.13   | 80,305<br>9.44   | 82,439<br>9.47   | 84,171<br>9.52   | 88,399<br>9.86   | 94,322<br>10.27  | 99,468<br>10.60  |
| Jacksonville, FL                   | 61,100<br>10.51  | 62,228<br>10.72  | 63,928<br>10.87  | 65,020<br>10.89  | 65,697<br>10.79  | 68,068<br>10.92  | 72,434<br>11.29  | 77,190<br>11.70  |
| Kansas City, MO-KS                 | 77,401<br>9.07   | 77,999<br>9.14   | 81,082<br>9.37   | 82,318<br>9.35   | 83,279<br>9.33   | 85,850<br>9.47   | 89,244<br>9.64   | 93,324<br>9.90   |
| Las Vegas-Henderson, NV            | 88,730<br>9.56   | 90,094<br>9.79   | 100,236<br>10.67 | 101,018<br>10.49 | 105,169<br>10.63 | 110,881<br>10.87 | 120,001<br>11.41 | 141,052<br>12.90 |
| Los Angeles-Long Beach-Anaheim, CA | 772,313<br>13.16 | 789,122<br>13.43 | 821,385<br>13.72 | 843,633<br>13.82 | 867,533<br>13.91 | 915,882<br>14.35 | 990,501<br>15.20 | 1045915<br>15.85 |
| Memphis, TN-MS-AR                  | 53,517<br>9.80   | 54,934<br>9.99   | 54,868<br>9.79   | 56,159<br>9.97   | 55,493<br>9.79   | 57,433<br>10     | 58,883<br>10.08  | 62,376<br>10.60  |
| Miami, FL                          | 427,660<br>15.44 | 445,036<br>15.71 | 467,096<br>16.20 | 471,857<br>16.17 | 479,806<br>16.10 | 509,468<br>16.63 | 554,113<br>17.56 | 589,703<br>18.34 |
| Milwaukee, WI                      | 52,138<br>6.95   | 52,195<br>6.97   | 52,316<br>6.89   | 55,459<br>7.24   | 55,289<br>7.16   | 55,683<br>7.13   | 59,049<br>7.48   | 61,639<br>7.78   |

Any 1099 Gig Work, by Major Metro Area (Con't)

|                                     | 2000                    | 2001                    | 2002                    | 2003                    | 2004                    | 2005                    | 2006                    | 2007                    | 2008                    |
|-------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Minneapolis-St. Paul, MN-WI         | 143,359<br><i>9.34</i>  | 140,426<br><i>9.17</i>  | 149,045<br><i>9.85</i>  | 149,642<br><i>9.89</i>  | 151,490<br><i>9.93</i>  | 153,860<br><i>9.97</i>  | 157,136<br><i>9.99</i>  | 157,838<br><i>9.93</i>  | 154,708<br><i>9.72</i>  |
| New York-Newark, NY-NJ-CT           | 871,597<br><i>9.40</i>  | 848,231<br><i>9.13</i>  | 879,817<br><i>9.51</i>  | 912,084<br><i>9.87</i>  | 949,243<br><i>10.14</i> | 960,273<br><i>10.19</i> | 986,492<br><i>10.27</i> | 1010952<br><i>10.35</i> | 996,107<br><i>10.16</i> |
| Orlando, FL                         | 76,430<br><i>10.68</i>  | 75,476<br><i>10.42</i>  | 81,269<br><i>11.05</i>  | 86,031<br><i>11.39</i>  | 87,772<br><i>11.23</i>  | 90,974<br><i>11.26</i>  | 93,817<br><i>11.33</i>  | 95,580<br><i>11.49</i>  | 95,577<br><i>11.62</i>  |
| Philadelphia, PA-NJ-DE-MD           | 252,523<br><i>8.76</i>  | 243,029<br><i>8.43</i>  | 253,993<br><i>8.79</i>  | 258,371<br><i>8.91</i>  | 267,213<br><i>9.16</i>  | 282,059<br><i>9.59</i>  | 299,583<br><i>10.01</i> | 316,004<br><i>10.45</i> | 298,610<br><i>9.92</i>  |
| Phoenix-Mesa, AZ                    | 140,909<br><i>9.33</i>  | 143,006<br><i>9.27</i>  | 151,958<br><i>9.79</i>  | 155,906<br><i>10.05</i> | 165,575<br><i>10.28</i> | 171,968<br><i>10.39</i> | 179,128<br><i>10.46</i> | 182,713<br><i>10.47</i> | 176,907<br><i>10.20</i> |
| Pittsburgh, PA                      | 83,104<br><i>8.54</i>   | 80,121<br><i>8.21</i>   | 84,116<br><i>8.69</i>   | 84,733<br><i>8.78</i>   | 89,108<br><i>9.29</i>   | 94,213<br><i>9.75</i>   | 100,524<br><i>10.31</i> | 108,092<br><i>10.92</i> | 103,492<br><i>10.47</i> |
| Portland, OR-WA                     | 94,642<br><i>10.11</i>  | 95,597<br><i>10.18</i>  | 95,634<br><i>10.33</i>  | 94,458<br><i>10.30</i>  | 99,374<br><i>10.63</i>  | 101,664<br><i>10.59</i> | 105,976<br><i>10.66</i> | 109,215<br><i>10.70</i> | 107,196<br><i>10.50</i> |
| Providence, RI-MA                   | 57,743<br><i>8.69</i>   | 56,999<br><i>8.53</i>   | 58,290<br><i>8.72</i>   | 58,530<br><i>8.77</i>   | 58,506<br><i>8.73</i>   | 58,771<br><i>8.83</i>   | 59,566<br><i>8.90</i>   | 60,365<br><i>9.01</i>   | 59,001<br><i>8.90</i>   |
| Riverside-San Bernardino, CA        | 69,120<br><i>9.74</i>   | 71,329<br><i>9.76</i>   | 75,690<br><i>9.91</i>   | 81,214<br><i>10.27</i>  | 84,749<br><i>10.34</i>  | 87,893<br><i>10.43</i>  | 93,104<br><i>10.67</i>  | 97,108<br><i>11.02</i>  | 105,934<br><i>12.12</i> |
| Sacramento, CA                      | 76,649<br><i>9.90</i>   | 79,346<br><i>9.93</i>   | 84,735<br><i>10.48</i>  | 88,272<br><i>10.73</i>  | 92,757<br><i>11.14</i>  | 95,898<br><i>11.27</i>  | 99,131<br><i>11.39</i>  | 103,174<br><i>11.66</i> | 110,315<br><i>12.56</i> |
| Salt Lake City-West Valley City, UT | 43,199<br><i>8.71</i>   | 43,706<br><i>8.71</i>   | 46,884<br><i>9.43</i>   | 46,001<br><i>9.39</i>   | 47,528<br><i>9.58</i>   | 48,038<br><i>9.40</i>   | 51,451<br><i>9.66</i>   | 52,480<br><i>9.59</i>   | 51,560<br><i>9.36</i>   |
| San Antonio, TX                     | 78,828<br><i>10.52</i>  | 77,654<br><i>10.07</i>  | 83,220<br><i>10.71</i>  | 86,270<br><i>10.99</i>  | 88,991<br><i>11.13</i>  | 94,508<br><i>11.40</i>  | 101,164<br><i>11.74</i> | 104,315<br><i>11.70</i> | 101,966<br><i>11.25</i> |
| San Diego, CA                       | 154,610<br><i>10.98</i> | 155,959<br><i>10.73</i> | 161,005<br><i>10.95</i> | 169,592<br><i>11.68</i> | 169,881<br><i>11.55</i> | 168,329<br><i>11.34</i> | 176,206<br><i>11.60</i> | 181,483<br><i>11.77</i> | 193,799<br><i>12.57</i> |
| San Francisco-Oakland, CA           | 226,452<br><i>12.37</i> | 223,218<br><i>12.32</i> | 224,858<br><i>12.82</i> | 224,765<br><i>13.24</i> | 233,199<br><i>13.79</i> | 231,524<br><i>13.54</i> | 240,866<br><i>13.75</i> | 250,024<br><i>13.97</i> | 257,554<br><i>14.38</i> |
| San Jose, CA                        | 86,002<br><i>9.69</i>   | 84,230<br><i>9.60</i>   | 87,010<br><i>10.50</i>  | 89,090<br><i>11.16</i>  | 93,058<br><i>11.58</i>  | 93,760<br><i>11.44</i>  | 97,532<br><i>11.50</i>  | 100,111<br><i>11.52</i> | 104,046<br><i>11.94</i> |
| San Juan, PR                        | 6,755<br><i>7.69</i>    | 6,708<br><i>8.08</i>    | 7,376<br><i>9.34</i>    | 7,102<br><i>9.29</i>    | 7,196<br><i>9.46</i>    | 7,497<br><i>8.70</i>    | 8,481<br><i>8.20</i>    | 12,358<br><i>2.52</i>   | 11,837<br><i>2.37</i>   |
| Seattle, WA                         | 139,922<br><i>8.72</i>  | 140,087<br><i>8.67</i>  | 143,584<br><i>9.03</i>  | 144,597<br><i>9.21</i>  | 150,453<br><i>9.42</i>  | 153,327<br><i>9.38</i>  | 160,336<br><i>9.51</i>  | 165,123<br><i>9.53</i>  | 159,895<br><i>9.15</i>  |
| St. Louis, MO-IL                    | 93,625<br><i>7.71</i>   | 92,972<br><i>7.66</i>   | 98,953<br><i>8.19</i>   | 101,666<br><i>8.45</i>  | 104,188<br><i>8.65</i>  | 104,735<br><i>8.67</i>  | 106,877<br><i>8.76</i>  | 109,667<br><i>8.89</i>  | 105,437<br><i>8.56</i>  |
| Tampa-St. Petersburg, FL            | 119,537<br><i>10.34</i> | 117,152<br><i>10.05</i> | 124,359<br><i>10.55</i> | 128,635<br><i>10.70</i> | 133,080<br><i>10.76</i> | 135,749<br><i>10.69</i> | 141,818<br><i>10.94</i> | 144,746<br><i>11.12</i> | 146,809<br><i>11.45</i> |
| Virginia Beach, VA                  | 55,991<br><i>7.35</i>   | 53,928<br><i>6.98</i>   | 57,543<br><i>7.33</i>   | 58,700<br><i>7.38</i>   | 60,391<br><i>7.52</i>   | 62,691<br><i>7.74</i>   | 64,009<br><i>7.83</i>   | 65,185<br><i>7.91</i>   | 61,802<br><i>7.53</i>   |
| Washington, DC-VA-MD                | 248,431<br><i>10.44</i> | 245,961<br><i>10.13</i> | 262,505<br><i>10.75</i> | 268,172<br><i>10.97</i> | 276,796<br><i>11.07</i> | 279,893<br><i>11.09</i> | 290,037<br><i>11.25</i> | 296,327<br><i>11.27</i> | 296,734<br><i>11.12</i> |

Italics denotes share of tax workforce. See notes for Table 1. Counts less than 50 persons are suppressed.

|                                     | 2009                    | 2010                    | 2011                    | 2012                    | 2013                    | 2014                    | 2015                    | 2016                    |
|-------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Minneapolis-St. Paul, MN-WI         | 146,024<br><i>9.34</i>  | 147,976<br><i>9.41</i>  | 152,255<br><i>9.48</i>  | 154,075<br><i>9.42</i>  | 154,158<br><i>9.28</i>  | 177,905<br><i>10.50</i> | 239,036<br><i>13.80</i> | 257,582<br><i>14.64</i> |
| New York-Newark, NY-NJ-CT           | 961,253<br><i>9.93</i>  | 964,294<br><i>9.91</i>  | 989,245<br><i>10.04</i> | 1003298<br><i>10.05</i> | 1020874<br><i>10.06</i> | 1053691<br><i>10.21</i> | 1111253<br><i>10.59</i> | 1173689<br><i>11.09</i> |
| Orlando, FL                         | 94,905<br><i>11.93</i>  | 97,919<br><i>12.17</i>  | 101,947<br><i>12.32</i> | 104,520<br><i>12.31</i> | 107,374<br><i>12.28</i> | 113,935<br><i>12.58</i> | 124,109<br><i>13.24</i> | 135,043<br><i>14.02</i> |
| Philadelphia, PA-NJ-DE-MD           | 287,305<br><i>9.74</i>  | 289,007<br><i>9.79</i>  | 290,922<br><i>9.80</i>  | 290,294<br><i>9.75</i>  | 289,491<br><i>9.66</i>  | 298,141<br><i>9.85</i>  | 316,791<br><i>10.33</i> | 346,191<br><i>11.15</i> |
| Phoenix-Mesa, AZ                    | 174,775<br><i>10.19</i> | 179,704<br><i>10.40</i> | 189,711<br><i>10.65</i> | 194,897<br><i>10.65</i> | 201,336<br><i>10.67</i> | 212,594<br><i>10.99</i> | 228,717<br><i>11.47</i> | 249,029<br><i>12.11</i> |
| Pittsburgh, PA                      | 97,059<br><i>9.92</i>   | 97,946<br><i>9.97</i>   | 98,560<br><i>9.92</i>   | 97,956<br><i>9.80</i>   | 96,752<br><i>9.66</i>   | 98,730<br><i>9.82</i>   | 103,277<br><i>10.24</i> | 107,544<br><i>10.64</i> |
| Portland, OR-WA                     | 102,078<br><i>10.28</i> | 102,411<br><i>10.28</i> | 105,225<br><i>10.33</i> | 105,932<br><i>10.20</i> | 107,432<br><i>10.11</i> | 108,776<br><i>10.18</i> | 117,030<br><i>10.60</i> | 125,616<br><i>11.15</i> |
| Providence, RI-MA                   | 56,360<br><i>8.73</i>   | 57,041<br><i>8.82</i>   | 58,540<br><i>9.02</i>   | 58,672<br><i>8.97</i>   | 59,929<br><i>9.07</i>   | 61,159<br><i>9.14</i>   | 64,906<br><i>9.59</i>   | 68,480<br><i>10</i>     |
| Riverside-San Bernardino, CA        | 88,190<br><i>10.35</i>  | 87,346<br><i>10.21</i>  | 90,022<br><i>10.25</i>  | 91,394<br><i>10.16</i>  | 93,435<br><i>10.08</i>  | 97,494<br><i>10.13</i>  | 101,877<br><i>10.26</i> | 108,400<br><i>10.59</i> |
| Sacramento, CA                      | 91,625<br><i>10.75</i>  | 90,779<br><i>10.75</i>  | 92,435<br><i>10.81</i>  | 94,306<br><i>10.87</i>  | 96,411<br><i>10.85</i>  | 99,672<br><i>10.94</i>  | 105,447<br><i>11.24</i> | 116,508<br><i>12.04</i> |
| Salt Lake City-West Valley City, UT | 47,948<br><i>8.95</i>   | 47,608<br><i>8.87</i>   | 48,481<br><i>9.07</i>   | 50,035<br><i>9.13</i>   | 51,146<br><i>9.08</i>   | 52,601<br><i>9.11</i>   | 53,807<br><i>9.24</i>   | 57,360<br><i>9.67</i>   |
| San Antonio, TX                     | 97,252<br><i>10.80</i>  | 99,011<br><i>10.83</i>  | 108,342<br><i>11.52</i> | 122,396<br><i>12.60</i> | 135,639<br><i>13.56</i> | 148,239<br><i>14.37</i> | 154,032<br><i>14.55</i> | 162,416<br><i>15.01</i> |
| San Diego, CA                       | 168,710<br><i>11.15</i> | 172,314<br><i>11.37</i> | 177,511<br><i>11.46</i> | 181,983<br><i>11.51</i> | 185,799<br><i>11.53</i> | 196,479<br><i>11.89</i> | 213,107<br><i>12.64</i> | 224,867<br><i>13.18</i> |
| San Francisco-Oakland, CA           | 233,026<br><i>13.31</i> | 239,297<br><i>13.63</i> | 247,465<br><i>13.76</i> | 253,463<br><i>13.73</i> | 262,399<br><i>13.81</i> | 282,551<br><i>14.45</i> | 306,797<br><i>15.31</i> | 317,667<br><i>15.67</i> |
| San Jose, CA                        | 93,563<br><i>11</i>     | 96,233<br><i>11.23</i>  | 99,213<br><i>11.29</i>  | 101,458<br><i>11.25</i> | 101,791<br><i>10.97</i> | 106,757<br><i>11.15</i> | 114,945<br><i>11.67</i> | 120,162<br><i>12.05</i> |
| San Juan, PR                        | 11,215<br><i>2.33</i>   | 10,542<br><i>2.35</i>   | 10,534<br><i>2.26</i>   | 11,462<br><i>2.11</i>   | 11,701<br><i>2.22</i>   | 12,427<br><i>2.17</i>   | 10,953<br><i>2.03</i>   | 11,120<br><i>2.12</i>   |
| Seattle, WA                         | 152,785<br><i>8.99</i>  | 155,287<br><i>9.15</i>  | 161,246<br><i>9.24</i>  | 162,934<br><i>9.13</i>  | 168,647<br><i>9.21</i>  | 174,506<br><i>9.30</i>  | 186,757<br><i>9.63</i>  | 196,943<br><i>9.93</i>  |
| St. Louis, MO-IL                    | 100,568<br><i>8.36</i>  | 102,261<br><i>8.56</i>  | 105,653<br><i>8.76</i>  | 106,737<br><i>8.76</i>  | 105,792<br><i>8.67</i>  | 107,578<br><i>8.75</i>  | 110,874<br><i>8.94</i>  | 114,858<br><i>9.22</i>  |
| Tampa-St. Petersburg, FL            | 148,482<br><i>11.95</i> | 156,515<br><i>12.41</i> | 156,319<br><i>12.34</i> | 156,403<br><i>12.17</i> | 158,904<br><i>12.10</i> | 165,516<br><i>12.28</i> | 177,589<br><i>12.74</i> | 195,301<br><i>13.56</i> |
| Virginia Beach, VA                  | 59,223<br><i>7.40</i>   | 59,735<br><i>7.50</i>   | 61,903<br><i>7.67</i>   | 62,925<br><i>7.77</i>   | 62,809<br><i>7.72</i>   | 64,681<br><i>7.86</i>   | 69,645<br><i>8.40</i>   | 75,457<br><i>9.10</i>   |
| Washington, DC-VA-MD                | 291,395<br><i>10.95</i> | 298,486<br><i>11.07</i> | 307,231<br><i>11.18</i> | 316,142<br><i>11.32</i> | 327,621<br><i>11.57</i> | 353,015<br><i>12.26</i> | 382,065<br><i>13.07</i> | 405,895<br><i>13.78</i> |

## (b) Any O.P.E. Work, by Major Metro Area

|                                    | 2012        | 2013        | 2014        | 2015        | 2016        |
|------------------------------------|-------------|-------------|-------------|-------------|-------------|
| Atlanta, GA                        | 651         | 1,707       | 9,348       | 33,793      | 66,581      |
|                                    | <i>0.03</i> | <i>0.07</i> | <i>0.36</i> | <i>1.25</i> | <i>2.40</i> |
| Austin, TX                         | 279         | 471         | 4,956       | 18,656      | 18,644      |
|                                    | <i>0.03</i> | <i>0.06</i> | <i>0.57</i> | <i>2.05</i> | <i>1.99</i> |
| Baltimore, MD                      | 178         | 542         | 3,675       | 16,295      | 24,159      |
|                                    | <i>0.01</i> | <i>0.04</i> | <i>0.29</i> | <i>1.27</i> | <i>1.87</i> |
| Boston, MA–NH–RI                   | 815         | 2,658       | 15,144      | 33,393      | 48,239      |
|                                    | <i>0.03</i> | <i>0.11</i> | <i>0.59</i> | <i>1.29</i> | <i>1.84</i> |
| Charlotte, NC–SC                   | 103         | 267         | 1,873       | 6,817       | 13,822      |
|                                    | <i>0.01</i> | <i>0.04</i> | <i>0.24</i> | <i>0.85</i> | <i>1.67</i> |
| Chicago, IL–IN                     | 1,763       | 6,451       | 24,960      | 73,081      | 114,865     |
|                                    | <i>0.04</i> | <i>0.14</i> | <i>0.52</i> | <i>1.51</i> | <i>2.37</i> |
| Cincinnati, OH–KY–IN               | 143         | 172         | 993         | 5,103       | 9,676       |
|                                    | <i>0.02</i> | <i>0.02</i> | <i>0.11</i> | <i>0.53</i> | <i>1.00</i> |
| Cleveland, OH                      | 159         | 205         | 962         | 6,056       | 12,213      |
|                                    | <i>0.02</i> | <i>0.02</i> | <i>0.10</i> | <i>0.60</i> | <i>1.21</i> |
| Columbus, OH                       | 146         | 193         | 1,292       | 5,925       | 12,414      |
|                                    | <i>0.02</i> | <i>0.02</i> | <i>0.15</i> | <i>0.68</i> | <i>1.41</i> |
| Dallas–Fort Worth–Arlington, TX    | 763         | 1,901       | 8,550       | 28,558      | 52,406      |
|                                    | <i>0.03</i> | <i>0.07</i> | <i>0.28</i> | <i>0.92</i> | <i>1.65</i> |
| Denver–Aurora, CO                  | 233         | 742         | 4,280       | 13,550      | 26,211      |
|                                    | <i>0.02</i> | <i>0.05</i> | <i>0.28</i> | <i>0.87</i> | <i>1.65</i> |
| Detroit, MI                        | 184         | 372         | 2,301       | 10,185      | 17,254      |
|                                    | <i>0.01</i> | <i>0.02</i> | <i>0.12</i> | <i>0.51</i> | <i>0.85</i> |
| Houston, TX                        | 736         | 1,007       | 6,183       | 18,507      | 35,663      |
|                                    | <i>0.03</i> | <i>0.04</i> | <i>0.21</i> | <i>0.63</i> | <i>1.21</i> |
| Indianapolis, IN                   | 120         | 299         | 1,927       | 6,898       | 11,669      |
|                                    | <i>0.01</i> | <i>0.03</i> | <i>0.21</i> | <i>0.75</i> | <i>1.24</i> |
| Jacksonville, FL                   | 98          | 126         | 784         | 3,602       | 8,659       |
|                                    | <i>0.02</i> | <i>0.02</i> | <i>0.13</i> | <i>0.56</i> | <i>1.31</i> |
| Kansas City, MO–KS                 | 98          | 156         | 955         | 3,686       | 7,636       |
|                                    | <i>0.01</i> | <i>0.02</i> | <i>0.11</i> | <i>0.40</i> | <i>0.81</i> |
| Las Vegas–Henderson, NV            | 121         | 168         | 1,121       | 8,394       | 28,869      |
|                                    | <i>0.01</i> | <i>0.02</i> | <i>0.11</i> | <i>0.80</i> | <i>2.64</i> |
| Los Angeles–Long Beach–Anaheim, CA | 960         | 4,708       | 32,307      | 102,960     | 162,396     |
|                                    | <i>0.02</i> | <i>0.08</i> | <i>0.51</i> | <i>1.58</i> | <i>2.46</i> |
| Memphis, TN–MS–AR                  | 53          | 56          | 448         | 1,925       | 5,266       |
|                                    | <i>0.01</i> | <i>0.01</i> | <i>0.08</i> | <i>0.33</i> | <i>0.90</i> |
| Miami, FL                          | 430         | 572         | 10,109      | 47,592      | 87,169      |
|                                    | <i>0.01</i> | <i>0.02</i> | <i>0.33</i> | <i>1.51</i> | <i>2.71</i> |

Any O.P.E. Work, by Major Metro Area (Con't)

|                                     | <i>2012</i> | <i>2013</i> | <i>2014</i> | <i>2015</i> | <i>2016</i> |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|
| Milwaukee, WI                       | 52          | 87          | 862         | 4,462       | 7,430       |
|                                     | <i>0.01</i> | <i>0.01</i> | <i>0.11</i> | <i>0.57</i> | <i>0.94</i> |
| Minneapolis–St. Paul, MN–WI         | 190         | 520         | 2,770       | 8,320       | 16,532      |
|                                     | <i>0.01</i> | <i>0.03</i> | <i>0.16</i> | <i>0.48</i> | <i>0.94</i> |
| New York–Newark, NY–NJ–CT           | 1,440       | 5,650       | 30,656      | 76,662      | 138,114     |
|                                     | <i>0.01</i> | <i>0.06</i> | <i>0.30</i> | <i>0.73</i> | <i>1.30</i> |
| Orlando, FL                         | 148         | 211         | 2,076       | 10,328      | 22,370      |
|                                     | <i>0.02</i> | <i>0.02</i> | <i>0.23</i> | <i>1.10</i> | <i>2.32</i> |
| Philadelphia, PA–NJ–DE–MD           | 391         | 645         | 3,070       | 22,813      | 52,412      |
|                                     | <i>0.01</i> | <i>0.02</i> | <i>0.10</i> | <i>0.74</i> | <i>1.69</i> |
| Phoenix–Mesa, AZ                    | 359         | 783         | 4,781       | 15,144      | 32,686      |
|                                     | <i>0.02</i> | <i>0.04</i> | <i>0.25</i> | <i>0.76</i> | <i>1.59</i> |
| Pittsburgh, PA                      | 102         | 122         | 1,587       | 6,874       | 12,516      |
|                                     | <i>0.01</i> | <i>0.01</i> | <i>0.16</i> | <i>0.68</i> | <i>1.24</i> |
| Portland, OR–WA                     | 151         | 213         | 688         | 6,001       | 13,755      |
|                                     | <i>0.01</i> | <i>0.02</i> | <i>0.06</i> | <i>0.54</i> | <i>1.22</i> |
| Providence, RI–MA                   | 65          | 90          | 952         | 4,323       | 7,746       |
|                                     | <i>0.01</i> | <i>0.01</i> | <i>0.14</i> | <i>0.64</i> | <i>1.13</i> |
| Riverside–San Bernardino, CA        | 66          | 135         | 1,211       | 4,896       | 10,251      |
|                                     | <i>0.01</i> | <i>0.01</i> | <i>0.13</i> | <i>0.49</i> | <i>1.00</i> |
| Sacramento, CA                      | 105         | 298         | 1,743       | 7,374       | 17,510      |
|                                     | <i>0.01</i> | <i>0.03</i> | <i>0.19</i> | <i>0.79</i> | <i>1.81</i> |
| Salt Lake City–West Valley City, UT | -           | 71          | 445         | 1,935       | 5,316       |
|                                     | <i>0.01</i> | <i>0.01</i> | <i>0.08</i> | <i>0.33</i> | <i>0.90</i> |
| San Antonio, TX                     | 189         | 338         | 1,571       | 5,042       | 16,186      |
|                                     | <i>0.02</i> | <i>0.03</i> | <i>0.15</i> | <i>0.48</i> | <i>1.50</i> |
| San Diego, CA                       | 324         | 1,097       | 6,736       | 21,104      | 34,564      |
|                                     | <i>0.02</i> | <i>0.07</i> | <i>0.41</i> | <i>1.25</i> | <i>2.03</i> |
| San Francisco–Oakland, CA           | 1,145       | 5,152       | 18,987      | 44,236      | 59,093      |
|                                     | <i>0.06</i> | <i>0.27</i> | <i>0.97</i> | <i>2.21</i> | <i>2.91</i> |
| San Jose, CA                        | 220         | 824         | 4,370       | 13,285      | 20,841      |
|                                     | <i>0.02</i> | <i>0.09</i> | <i>0.46</i> | <i>1.35</i> | <i>2.09</i> |
| San Juan, PR                        | -           | -           | -           | 80          | 166         |
|                                     | <i>0</i>    | <i>0</i>    | <i>0</i>    | <i>0.01</i> | <i>0.03</i> |
| Seattle, WA                         | 615         | 1,655       | 5,608       | 14,118      | 24,966      |
|                                     | <i>0.03</i> | <i>0.09</i> | <i>0.30</i> | <i>0.73</i> | <i>1.26</i> |
| St. Louis, MO–IL                    | 184         | 247         | 358         | 2,667       | 8,778       |
|                                     | <i>0.02</i> | <i>0.02</i> | <i>0.03</i> | <i>0.22</i> | <i>0.70</i> |
| Tampa–St. Petersburg, FL            | 172         | 279         | 2,062       | 11,090      | 27,490      |
|                                     | <i>0.01</i> | <i>0.02</i> | <i>0.15</i> | <i>0.80</i> | <i>1.91</i> |
| Virginia Beach, VA                  | 91          | 105         | 683         | 4,772       | 11,111      |
|                                     | <i>0.01</i> | <i>0.01</i> | <i>0.08</i> | <i>0.58</i> | <i>1.34</i> |
| Washington, DC–VA–MD                | 911         | 4,137       | 18,476      | 47,752      | 73,171      |
|                                     | <i>0.03</i> | <i>0.15</i> | <i>0.64</i> | <i>1.63</i> | <i>2.48</i> |

Note Italics denotes share of tax workforce. See notes for Table 1. Counts less than 50 persons are suppressed.

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