

What Can We Learn About the GIG Economy From Tax Data?

Washington, D.C.

21 September, 2018

SOI and BLS data on self-employed

Number of persons with self-employment income (counts in thousands)

	<u>SOI (2015)</u>		<u>BLS (2017)</u>
	Number of persons with both salaries and wages and self-employment income	Number of persons with only self-employment income	Number of persons with main source of income from self-employment
26 to 35 year olds	4,238	1,705	1,593
56 to 65 year olds	5,566	2,260	2,426

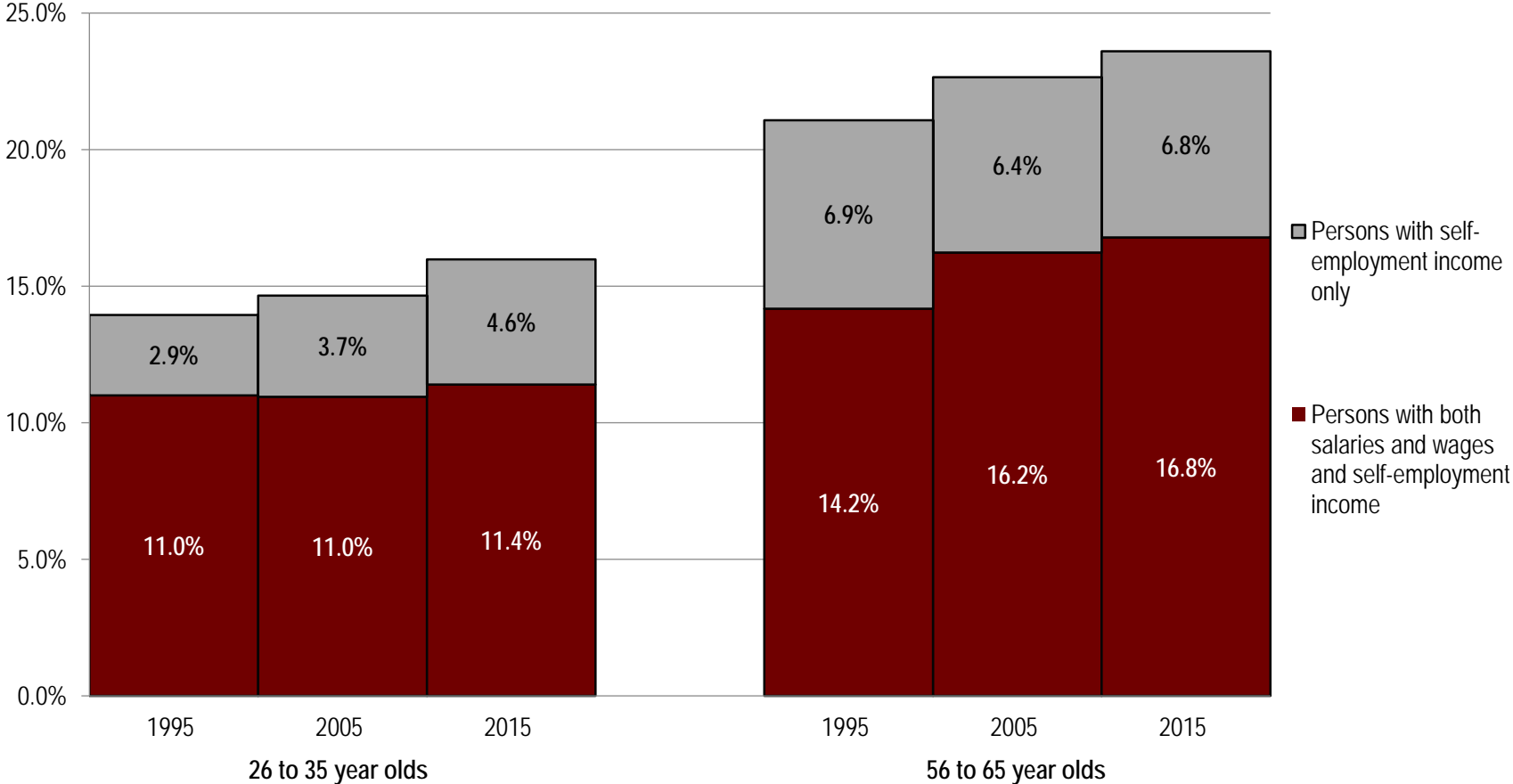
Issues:

- (1) Self-employment income not reported on Schedule C, with and without information returns.
 - (2) Self-employment income not reported on a filed return, with and without information returns.
 - (3) Tax code sections 6050W(e), 6721, 6722.
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Source: SOI tabulations of 2015 individual tax returns, BLS contingent and alternative arrangement survey (May 2017).

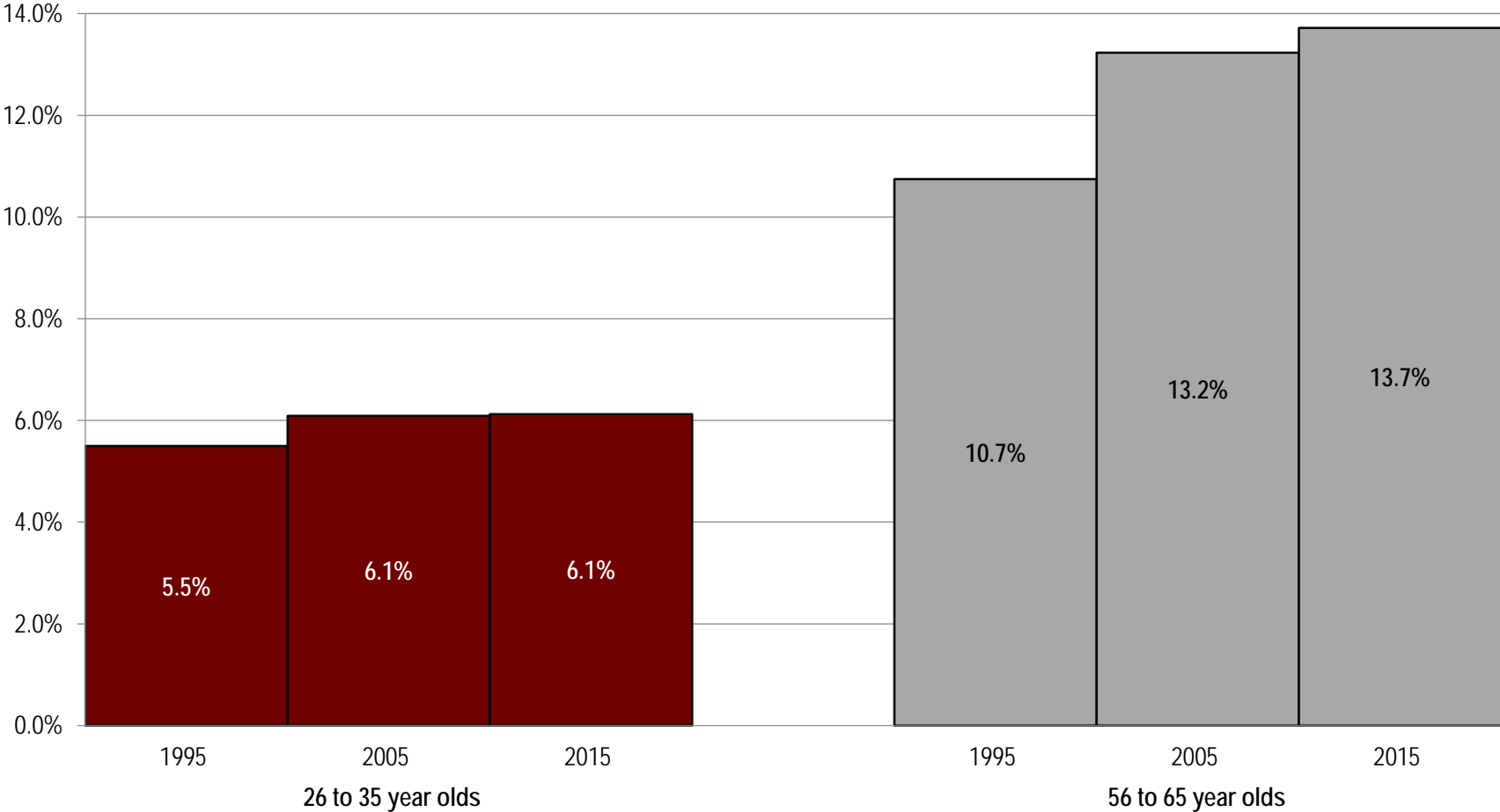
SOI data on self-employed

SOI frequency of taxpayers with self-employment income by age of taxpayer



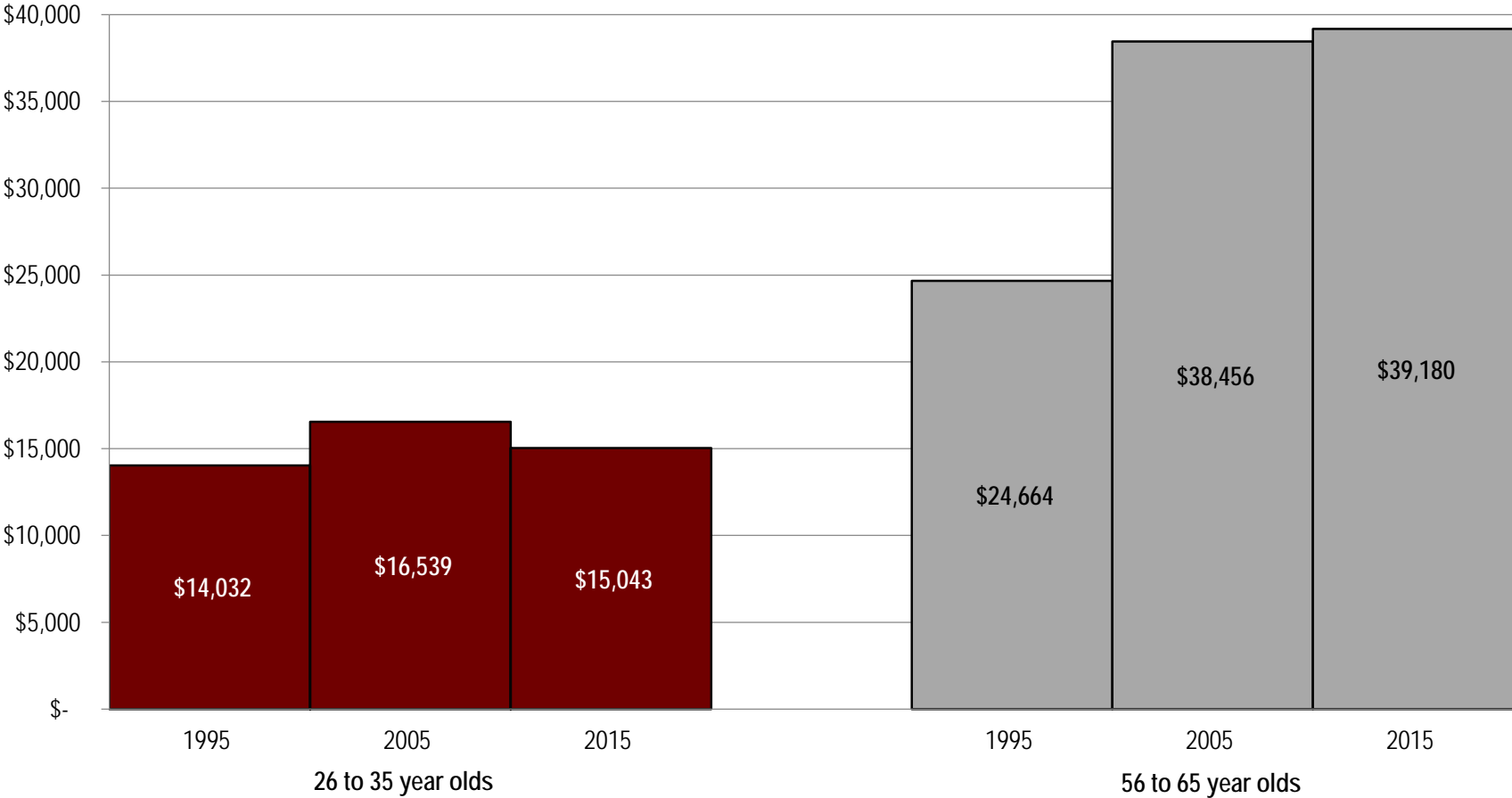
SOI data on self-employed

Self-employment income as a share of total income



SOI data on self-employed

Real per-capita self-employment income (scaled by CPI-U)



Appendix: Contact information

Michael Udell

Managing Member, District Economics Group, LLC

Office: (202) 408 6235 Cell: (408) 562 6479 michael.udell@districteconomics.com

Diane Lim

Principal, District Economics Group, LLC

Office: (202) 408 6232 Cell: (703) 470 1357 diane.lim@districteconomics.com

Matthew Fellows

Analyst, District Economics Group, LLC

Office: (202) 480 2785 Cell: (603) 233 2189 matthew.fellows@districteconomics.com

District Economics Group

101 Constitution Ave. NW, Suite 675 East, Washington, D.C. 20001

Fax: (202) 289 6600

www.districteconomics.com