

What Can We Learn About the “Gig” Economy From Tax Data?

for Tax Policy Center event on “Taxing the Gig Economy”

Washington, D.C.

23 October, 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

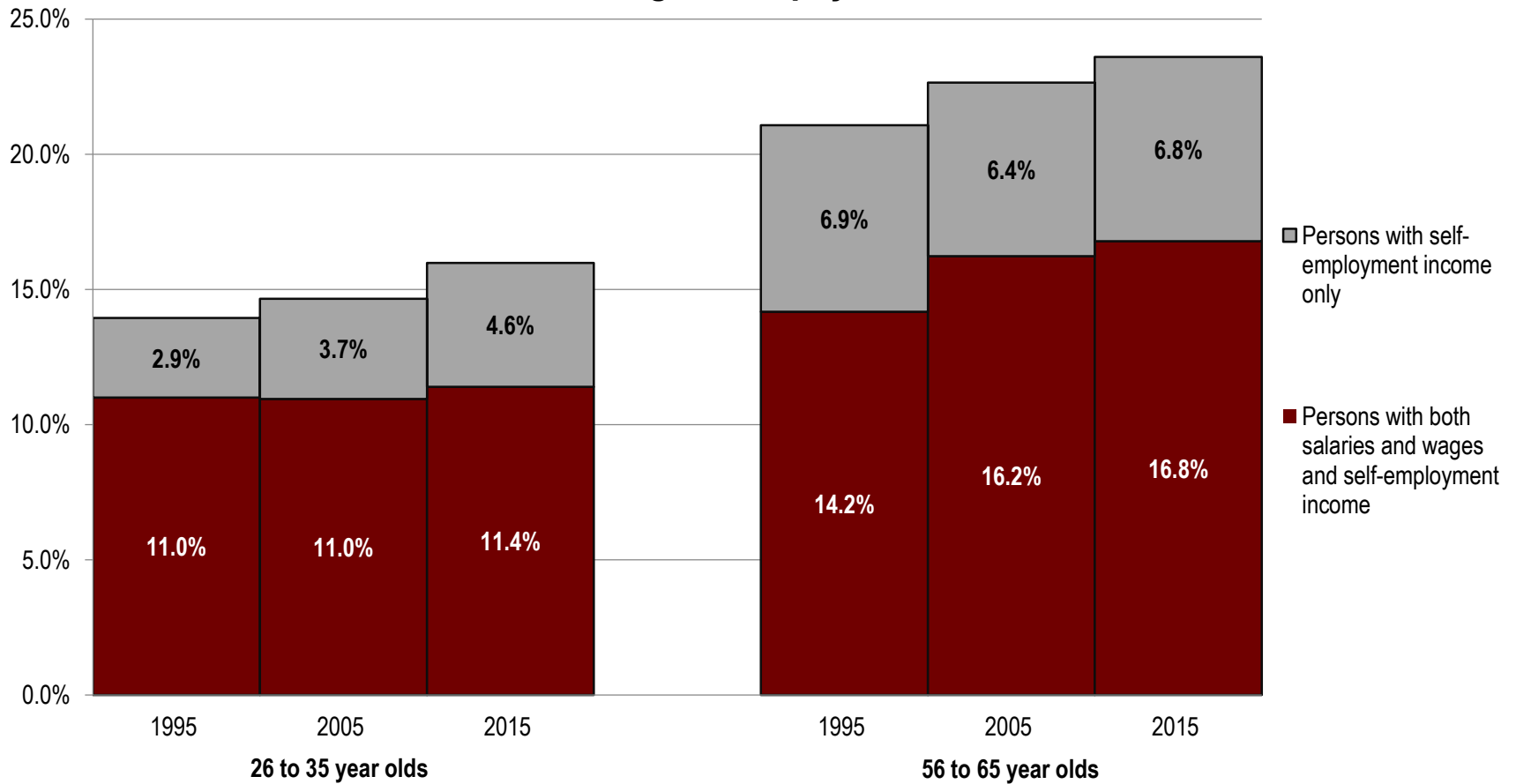
Issues:

- (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).

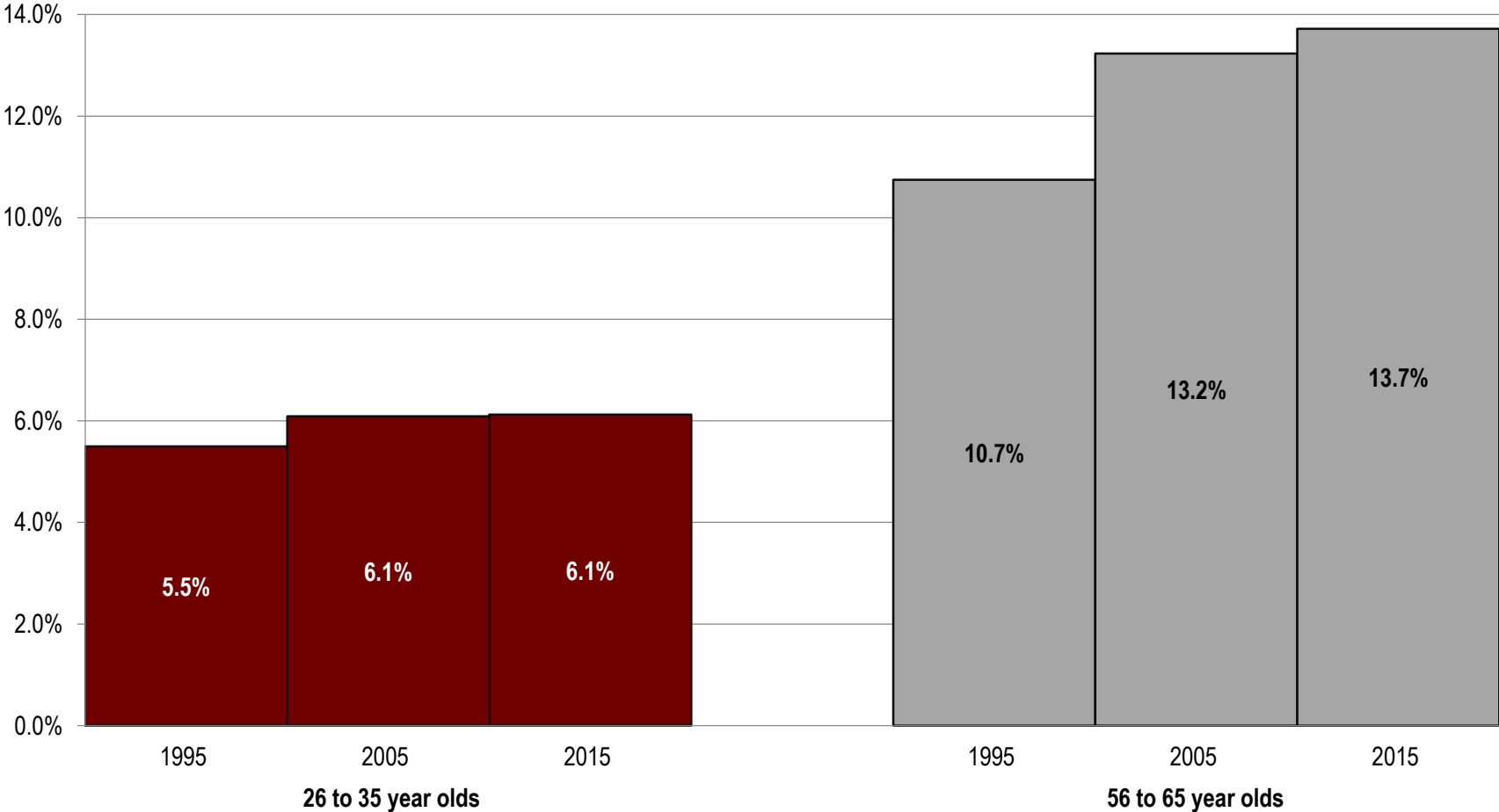
SOI data on self-employed

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



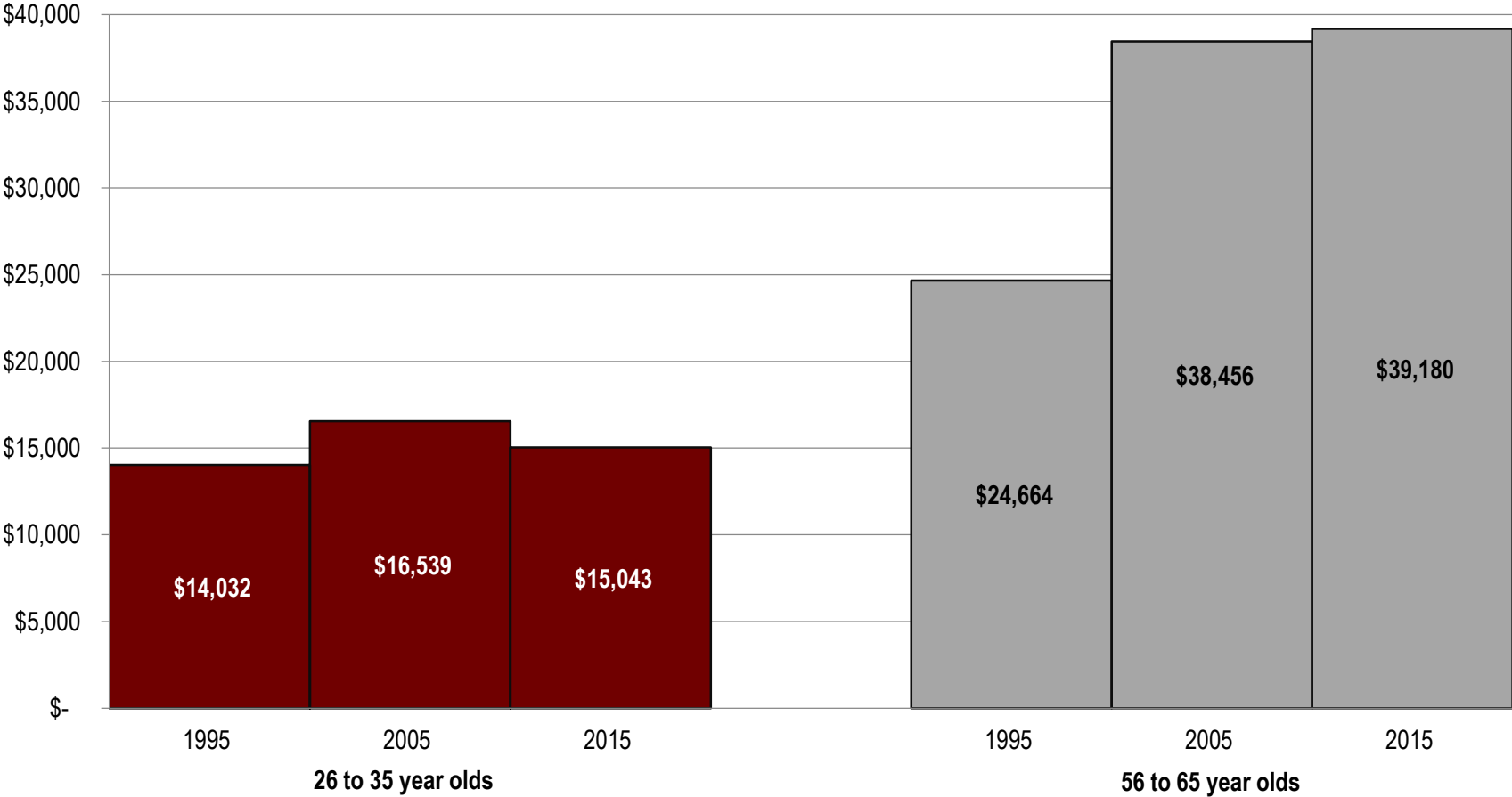
SOI data on self-employed

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

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