

Disclosure Statement for:

“New Gig Work or Changes in Reporting? Understanding Self-Employment Trends in Tax Data” by Andrew Garin, Emilie Jackson, and Dmitri K. Koustas

I am an Assistant Professor at Michigan State University. Support for this project is acknowledged in the footnote on the title page of the submission. I have no interests to disclose in connection with this research.

As the acknowledgments to the paper make clear, the paper represents the views of the authors and not the Internal Revenue Service (IRS). This paper was reviewed for errors and for confidentiality but has not been subject to other pre-publication review by the IRS.

Sincerely,

A handwritten signature in black ink that reads "Emilie Jackson". The script is cursive and fluid, with the first name "Emilie" written in a larger, more prominent style than the last name "Jackson".

Emilie Jackson