

Supplemental Responses to Questions for the Record Regarding the ABC Test Study

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Dear Ranking Member Scott:

Thank you for the opportunity to respond to the Questions for the Record. I appreciate the Committee's interest in the study and provide the following responses.

1. Publication, Peer Review, and Public Availability

The findings referenced in the question were preliminary results presented while the study was still in progress. Consistent with common practice in economics, the research was circulated and discussed before journal submission and peer-reviewed publication. The manuscript has not yet been submitted to a peer-reviewed journal.

Since those findings were first presented, the authors have incorporated feedback from other economists, updated the principal analysis, added independent data sources, and conducted additional robustness and verification analyses. The manuscript is now in the final stages of coauthor review and verification before submission.

We currently expect to submit the manuscript to a peer-reviewed journal within the next month. After submission, however, the timing of peer review, revision, acceptance, and publication will depend on the journal and is outside the authors' control. Published research has found that the review and acceptance process in economics frequently takes well over a year.¹ We therefore cannot responsibly provide a firm publication date.

Consistent with standard practice in the economics profession and our prior commitment, we intend to make an appropriate replication package—including the requested code and publicly shareable data files—available upon publication of the paper in a peer-reviewed journal.

2(a)-(b). Whether the January 2025 Findings Remain Reflective of the Study

Yes. The January 2025 public summary remains directionally consistent with the current manuscript. The principal Current Population Survey (CPS) analysis continues to estimate statistically significant reductions in overall employment, W-2 employment, and self-employment following the coded ABC-related legal changes. Since then, the manuscript has added robustness checks and complementary analyses using other labor-market and business datasets, including the Census Bureau's Nonemployer Statistics and Business Dynamics Statistics. These additional analyses are intended to assess whether related measures of independent work and business dynamism move in a consistent direction.

Because the manuscript and replication package remain subject to final coauthor review and, after submission, to peer review and editorial feedback, exact estimates, specifications, and interpretations

¹ Glenn Ellison, *Is Peer Review in Decline?*, Nat'l Bureau of Econ. Research, Working Paper No. 13272, at 12 (July 2007), https://www.nber.org/system/files/working_papers/w13272/w13272.pdf (reporting unweighted mean submit-to-accept times); Aboozar Hadavand, Daniel S. Hamermesh & Wesley W. Wilson, *Publishing Economics: How Slow? Why Slow? Is Slow Productive? How to Fix Slow?*, 62 J. Econ. Literature 269, 269-93 (2024), <https://doi.org/10.1257/jel.20221653>.

may change before publication. However, the direction of these three principal CPS findings has not changed.

2(c)(i)-(iii). Requested Data, Cleaning Code, Analysis Code, and Data Versions

Consistent with standard practice in the economics profession and our prior commitment, we intend to make an appropriate replication package—including the requested cleaning and analysis code, documentation of the data versions used, and publicly shareable data files—available upon publication of the paper in a peer-reviewed journal.

2(d)(i)-(ii). Comparison Jurisdictions and Selection Approach

The study uses a staggered-adoption design, so the comparison group is not a single fixed set in every year. At each treatment date, the estimator uses jurisdictions that have not yet received a coded ABC-related legal change and jurisdictions that remain untreated during the study period.

The fifteen jurisdictions previously identified as consistently untreated reference jurisdictions are Alabama, Arizona, the District of Columbia, Florida, Iowa, Kentucky, Michigan, Minnesota, Mississippi, Missouri, North Carolina, North Dakota, South Carolina, South Dakota, and Texas. The precise comparison set varies by treatment cohort and year under the staggered-adoption design.

2(d)(iii). Treatment Timing and Legal Changes

As detailed in the June 23, 2025 response, I previously provided the state-by-state list of study jurisdictions, relevant legal domains, and operative legal changes. For the annual empirical analysis, the treatment year is defined as the first full calendar year in which the relevant ABC-related legal change was in effect.

The treatment coding reflects legally meaningful changes in the application of an ABC test within a relevant worker-classification domain, including changes arising from statutes, amendments, or judicial interpretations. Because the laws vary in scope and effective dates across jurisdictions, the legal-change year and the empirical treatment year are not necessarily identical.

2(d)(iv)-(v). Severity of Legal Changes

The principal specification does not assign a numerical severity score to each jurisdiction. The analysis uses the legal-timing construction described above and examines differences in legal domain through supplementary specifications, including a wage-and-hour-focused robustness analysis. Accordingly, there is no state-specific numerical severity index used in the principal results.

I appreciate the Committee's continued interest in the research and the opportunity to clarify the status of the work.

Respectfully submitted,

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