The University of Minnesota Law School
Corporate Institute
Forum on Taxation and Regulation

invites you to attend a

Perspectives on Taxation Lecture Series

presentation,

Taxing the Gig Economy

by

Prof. Kathleen DeLaney Thomas
University of North Carolina School of Law

Moderator: Joel Michael, Research Department
Minnesota House of Representatives

Monday, December 11, 2017
12:00 – 1:15 p.m.

at
The University of Minnesota Law School
229 - 19th Avenue South, Minneapolis, MN 55455

A buffet lunch will be served beginning at 12:00 p.m.

(1 hour CLE and CPE applied for)
RSVP to Casey Kenney
(612) 626-5048 or ckenney@umn.edu

About our topic:

Millions of Americans now earn income through "gig" work, which allows them to set their own hours and choose which jobs to take. To the surprise of many gig workers, the tax law considers them to be "business owners" and subjects them to onerous recordkeeping and filing requirements along with the obligation to pay quarterly estimated taxes. Professor Thomas will discuss two possible reforms aimed at reducing the tax compliance burdens of gig workers while enhancing the government's ability to collect tax revenue from them: a "non-employee withholding" regime that would allow online platform companies to withhold taxes for their workers without being classifed as employers; and a "standard business deduction" for gig workers that would eliminate the need for those workers to track and report business expenses.

About our speaker:

Kathleen DeLaney Thomas is an Assistant Professor of Law and Director of the J. Nelson Young Tax Institute at the University of North Carolina School of Law. Professor Thomas teaches and writes in the areas of tax law and behavioral economics. Prior to joining the UNC faculty, Professor Thomas practiced tax law in New York at Cooley LLP and at Simpson Thacher & Bartlett LLP. She has also taught tax courses as an Acting Assistant Professor of Tax Law at New York University School of Law, from which she received her J.D. and LL.M. in Taxation degrees.

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