## Background: The Taxation of Sharing Economy Platform Participants – Status Quo

<table>
<thead>
<tr>
<th>Platform-mediated user-generated value, network effects</th>
<th>Independent contractor legal status</th>
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</thead>
<tbody>
<tr>
<td>Curtailed enforcement and supervisory capacities</td>
<td>Substantive tax and compliance costs versus the extent of (independent?) economic activities</td>
</tr>
<tr>
<td>Algorithmic matching, payout, subordination?</td>
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</tr>
</tbody>
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### (Overlooked) Determinants of under-taxation?

- Characterization – income, transaction, legal status
- Fragmentation
- Information asymmetries
- Visibility deficit
- Tax literacy
- Negligence, risk appetite, loss framing?

### Tax compliance in the sharing economy – upon what normative bases?

- Ottawa Taxation Framework Conditions
- The ability to pay principle
- Reviving ‘compliance by design’ as the gold standard? (OECD, 2014)

### On the International Policy Arena – Some overarching recurring questions

- Are sharing economy platform workers genuine entrepreneurs? (European Commission, 2017)
- How far do we disrupt the disruptors? (OECD, 2018)
- What is the role of automation on tax compliance outcomes? (OECD, 2019)
- Platform ‘vicarious assumption of responsibility’ for workers’ compliance? (OECD, 2019)
- Integration of workers’ compliance obligations in the platforms’ tax risk management strategy? (OECD, 2019)