Georgetown University

From the SelectedWorks of Karl Widerquist

2020

The Negative Income Tax experiments of the 1970s

Karl Widerquist



Available at: https://works.bepress.com/widerquist/103/

The Negative Income Tax Experiments of the 1970s

Karl Widerquist Contact me at <u>Karl@widerqust.com</u>

This is an early version of a paper later published as Chapter 15 of *the Palgrave International Handbook of Basic Income*, edited by Malcolm Torry. If you want to cite it, please cite the final published version.

Between 1968 and 1980, the U.S. and Canadian Government conducted five Negative Income Tax (NIT) experiments, which continue to have an important impact on the discussion of Basic Income. These experiments provide not only inspiration and precedent for the current experiments; they also provide relevant data and important lessons for the contemporary Basic Income debate.

This chapter discusses some of the findings and a few of the lessons from the 1970s experiments. It draws heavily on an earlier article, "A Failure to Communicate: What (If Anything) Can we Learn from the Negative Income Tax Experiments?" See it for more on the findings of the 1970s NIT experiments. For a more in-depth discussion of lessons for contemporary experiments, see the forthcoming book, *A Critical Analysis of Basic Income Experiments for Researchers, Policymakers, and Citizens* (Widerquist, 2005) (Widerquist, 2018).¹

This chapter is divided into five sections. Section 1 discusses the labor market effects of the NIT experiments of the 1970s. Section 2 discusses non-labor-market effects of the NIT experiments. Section 3 discusses the difficulty of making an overall assessment of NIT or Basic Income from the experimental findings. Section 4 discusses how the public reaction to the release of NIT experimental findings in the 1970s fell victim to spin and oversimplification. Section 5 discusses how later reassessments of these experimental findings avoided many of these problems.

Before moving on it is important to note that, Basic Income and NIT have major and significant differences as other chapters in this book explain. The 1970s experiments focused on NIT because it was a far more popular policy at the time. Today, most political attention focuses on Basic Income, and therefore, these experimental results slightly more removed from what we most want to know.

However, they do have extremely important relevance for contemporary Basic Income *experiments*. Unfortunately, as I argue elsewhere, NIT is probably the closest approximation of a national Basic Income system that can be tested in a small-scale controlled experiment (Widerquist, 2018). Experimenters can give a non-means-tested Basic Income to experimental subjects, but they can't observe the crucial interaction of Basic Income benefits and the taxes needed to support them. Using a means-tested NIT in place of a Basic Income is a (somewhat clumsy) way to simulate the effect of taxes on beneficiaries, but experimenters have the choice of using NIT or ignoring those effects entirely.

The differences between Basic Income and NIT are probably smaller on an experimental scale than they would be in practice. Two of the biggest relative drawbacks of NIT—the difficulty authorities face in determining how much people make from week to week and the difficulty recipients face in demonstrating their eligibility for means tested benefits when they need them—are unlikely to exist in an experiment that will necessarily scrutinized participants closely. Perhaps the most

interesting question of a Basic Income experiment—what happens when people never need to fear poverty even if they do not work—can be addressed by experimenting with either policy.

1. Labor market effects of the NIT experiments of the 1970s

Unfortunately, most of the attention of the 70s experiments was directed not at the effects of the policy (how much does it improve the welfare of low-income people) but to one potential side effect (how does it affect labor hours of test subjects). And so that issue takes up most of the discussion here.

Table 1 summarizes the basic facts of the five NIT experiments. The first, the New Jersey Graduated Work Incentive Experiment (sometimes called the New Jersey-Pennsylvania Negative Income Tax Experiment or simply the New Jersey Experiment), was conducted from 1968 to 1972. The treatment group originally consisted of 1,216 people and dwindled to 983 (due to dropouts) by the conclusion of the experiment. Treatment group recipients received a guaranteed income for three years.

The Rural Income Maintenance Experiment (RIME) was conducted in rural parts of Iowa and North Carolina from 1970 to 1972. It began with 809 people and finished with 729.

The largest NIT experiment was the Seattle/Denver Income Maintenance Experiment (SIME/DIME), which had an experimental group of about 4,800 people in the Seattle and Denver metropolitan areas. The sample included families with at least one dependent and incomes below \$11,000 for single-parent families or below \$13,000 for two-parent families. The experiment began in 1970 and was originally planned to be completed within six years. Later, researchers obtained approval to extend the experiment for 20 years for a small group of subjects. This would have extended the project into the early 1990s, but it was eventually cancelled in 1980, so that a few subjects had a guaranteed income for about nine years, during part of which time they were led to believe they would receive it for 20 years.

The Gary Income Maintenance Experiment was conducted between 1971 and 1974. Subjects were mostly black, single-parent families living in Gary, Indiana. The experimental group received a guaranteed income for three years. It began with a sample size of 1,799 families, which (due to a large drop-out rate) fell to 967 by the end of the experiment.

The Canadian government initiated the Manitoba Basic Annual Income Experiment (Mincome) in 1975 after most of the U.S. experiments were winding down. The sample included 1,300 urban and rural families in Winnipeg and Dauphin, Manitoba with incomes below C\$13,000 per year. By the time the data collection was completed in 1978, interest in the guaranteed income was seriously on the wane and the Canadian government cancelled the project before most of the data was analyzed.

1	Table 1. Summary of the Negative income Tax Experiments in the 0.5. & Canada							
	Name	Location(s)	Data	Sample size:	Sample	G*	t**	
			collection	Initial (final)	Characteristics			

Table 1: Summary of the Negative Income Tax Experiments in the U.S. & Canada

				1		
The New Jersey Graduated Work Incentive Experiment (NJ)	New Jersey & Pennsylvania	1968- 1972	1,216 (983)	Black, white, and Latino, 2-parent families in urban areas with a male head aged 18-58 and income below 150% of the poverty line.	0.5 0.75 1.00 1.25	0.3 0.5 0.7
The Rural Income- Maintenance Experiment (RIME)	Iowa & North Carolina	1970- 1972	809 (729)	Both 2-parent families and female-headed households in rural areas with income below 150% of poverty line.	0.5 0.75 1.00	0.3 0.5 0.7
The Seattle/Denver Income-Maintenance Experiments (SIME/DIME)	Seattle & Denver	1970- 1976, (some to 1980)	4,800	Black, white, and Latino families with at least one dependent and incomes below \$11,00 for single parents, \$13,000 for two parent families.	0.75, 1.26, 1.48	0.5 0.7, 0.7025y, 08025y
The Gary, Indiana Experiment (Gary)	Gary, Indiana	1971- 1974	1,799 (967)	Black households, primarily female- headed, head 18-58, income below 240% of poverty line.	0.75 1.0	0.4 0.6
The Manitoba Basic Annual Income Experiment (Mincome)	Winnipeg and Dauphin, Manitoba	1975- 1978	1,300	Families with, head younger than 58 and income below \$13,000 for a family of four.	C\$3,800 C\$4,800 C\$5,800	0.35 0.5 0.75

* G =the Guarantee level.

** t = the marginal tax rate

Source: Reproduced from Widerquist (2005)

Scholarly and popular media articles on the NIT experiments focused, more than anything else, on the NIT's "work-effort response"—the comparison of how much the experimental group worked relative to the control group. Table 2 summarizes the findings of several of the studies on the work-effort response to the NIT experiments, showing the difference in hours (the "work reduction") by the experimental group relative to the control group in foregone hours per year and in percentage terms. Results are reported for three categories of workers, husbands, wives, and "single female heads" (SFH), which meant single mothers. The relative work reduction varied substantially across the five experiments from 0.5% to 9.0% for husbands, which means that the experimental group worked less than the control group by about ½ hour to 4 hours per week or 1 to 4 fulltime weeks per year. Three studies averaged the results from the four U.S. experiments and found relative work reduction effects in the range of 5% to 7.9% (Burtless, 1986) (Keeley, 1981) (Robins, 1985).

The response of wives and single mothers was somewhat larger in terms of hours, and substantially larger in percentage terms because they tended to work fewer hours, to begin with. Wives reduced their work effort by 0% to 27% and single mothers reduced their work effort by 15% to 30%. These percentages correspond to reductions of about 0 to 5 fulltime weeks per year. The labor market response of wives had a much larger range than the other two groups, but this was usually attributed to the peculiarities

of the labor markets in Gary and Winnipeg where particularly small responses were found.

Study	Data	Work reduction* in hours per year ** and percent			Comments and Caveats		
-	Source						
		Husbands	Wives	SFH			
Robins (1985)	4 U.S.	-89 -5%	-117 -21.1%	-123 -13.2%	Study of studies that does not assess the methodology of the studies but simply combines their estimates. Finds large consistency throughout, and "In no case is there evidence of a massive withdrawal from the labor force." No assessment of whether the work response is large or small or its effect on cost. Estimates apply to a poverty- line guarantee rate with a marginal tax rate of 50%.		
Burtless (1986)	4 U.S.	-119 -7%	-93 -17%	-79 -7%	Average of results of the four US experiments weighted by sample size, except for the SFH estimates, which are a weighted average of the SIME/DIME and Gary results only.		
Keeley (1981)	4 U.S.	-7.9%			A simple average of the estimates of 16 studies of the four U.S. experiments		
Robins and West (1980a)	SIME/ DIME	-128.9 -7%	-165.9 -25%	-147.1 -15%	Estimates "labor supply effects." It goes without saying that this is different from "labor market effects."		
Robins and West (1980b)	SIME/ DIME	-9%	-20%	-25%	Recipients take 2.4 years to fully adjust their behavior to the new program.		
Cain et al (1974)	NJ	-	-50 -20%	-	Includes caveats about the limited duration of the test and the representativeness of the sample. Notes that the evidence shows a smaller effect than nonexperimental studies.		
Watts et al (1974)	NJ	-1.4% to -6.6%	-	-	Depending on size of G and t		
Rees and Watts (1976)	NJ	-1.5 hpw** -0.5%	-0.61%	-	Found anomalous positive effect on hours and earnings of blacks.		
Ashenfelter (1978)	RIME	-8%	-27%	-	"There must be serious doubt about the implications of the experimental results for the adoption of any permanent negative income tax program."		
Moffitt (1979a)	Gary	-3% to -6%	0%	-26% to - 30%	No caveat about missing demand, but careful not to imply the results mean more than they do.		
Hum and Simpson (1993a)	Mincome	-17 -1%	-15 -3%	-133 -17%	Smaller response to the Canadian experiment was not surprising because of the make-up of the sample and the treatments offered.		

* The negative signs indicate that the change in work effort is a reduction

** Hours per year except where indicated "hpw," hours per week.

NJ = New Jersey Graduated Work Incentive Experiment

SIME/DIME = Seattle / Denver Income Maintenance Experiment

Gary = Gary Income Maintenance Experiment

RIME = Rural Income Maintenance Experiment

Mincome = Manitoba Income Maintenance Experiment

SFH = Single Female "head of household."

Source: Reproduced from Widerquist (2005)

All or most of the figures reported above are raw comparisons between the control and experimental groups: they are not predictions of how labor market participation is likely to change in response to an NIT or Basic Income. As I argue extensively elsewhere, there are many reasons why these figures can't be taken as predictions of responses to a national program (Widerquist, 2018). I'll discuss four of them here.

First, although study participants were drawn randomly, most samples were drawn only from a small segment of the population: people with incomes near the

poverty line, about the point at which people are most likely to work less in response to an income guarantee because the potential grant is high relative to their earned income. Thus, the response of this group is likely to be much larger than the response of the entire workforce to a national program. One study using computer simulations estimated that the work reduction in response to a national program would be only about one-third of the reduction in the Gary experiment (1.6% rather than 4.5%) (Moffitt, 1979). Although simulations are an important way to connect experimental data with what we really want to know, using them means that the reported figures are driven more by the assumptions of the simulation model and less by the experimental findings.

Second, the figures do not include any demand response, which economic theory predicts would lead to higher wages and a partial reversal of the work-reduction effect. As average labor hours decline, firms respond by bidding up wages, and workers respond by increasing average labor hours. One study using simulation techniques to estimate the demand response found it to be small (Greenberg, 1983). Another found, "Reduction in labor supply produced by these programs does tend to raise low-skill wages, and this improves transfer efficiency" (Bishop, 1979). That is, it increases the benefit to recipients from each dollar of public spending.

Third, although the figures were reported in average hours per week, they were very often misinterpreted to imply that 5% to 7.9% of primary breadwinners dropped out of the labor force. The reduction in labor hours was not primarily caused by workers reducing their hours of work each week (as few workers are able to do even if they want to). Moreover, few if any workers simply dropped out of the labor force for the duration of the study, as knee-jerk reactions to guaranteed income proposals often assume (Levine et al., 2005). Instead, it was mainly caused by workers taking longer to find their next job if and when they became nonemployed.

Fourth, the experimental group's "work reduction" was only a relative reduction in comparison to the control group. Although this language is standard for experimental studies, it doesn't imply that receiving the NIT was the major determinate of labor hours. In fact, in some studies, labor hours increased for both groups, and the labor hours of both groups tended to rise and fall together along with the macroeconomic health of the economy—implying that when more or better jobs were available, both groups took them, but when they were less available, the control group searched harder or accepted less attractive jobs (Widerquist, 2005).

As section 3 below, most laypeople writing about the NIT experiments assumed any work reduction, no matter how small, to be an extremely negative side effect. But it is not obviously desirable to put unemployed workers in the position where they are desperate to start their next job as soon as possible. It's obviously bad for the workers and families in that position. It's not only difficult for families to go through periods of poverty; but also the fear of those periods of poverty reduces all workers ability to command good wages and working conditions in the labor market. Increased periods of nonemployment might have a social benefit if they lead to better matches between workers and firms.

2. Non-labor-market effects of the NIT experiments

The focus of the 1970s experiments on work effort is in one way surprising, because presumably, the central goals of Basic Income or NIT involve their effects on poverty and the wellbeing of relatively low-income people, and assessing these issues requires looking at non-labor-market effects.

The experimental results for various quality-of-life indicators were substantial and encouraging. Some studies found significant positive influences in elementary school attendance rates, teacher ratings, and test scores. Some studies found that children in the experimental group stayed in school significantly longer than children in the control group. Some found an increase in adults going on to continuing education. Some of the experiments found desirable effects on many important quality-of-life indicators, including reduced incidents of low-birth-weight babies, increased food consumption, and increased nutritional content of the diet. Some even found reduced domestic abuse and reduced psychiatric emergencies (Levine et al., 2005).

Much of the attention to non-labor market effects focused not on the presumed goals of the policy but on another side effect: a controversial finding that the experimental group in SIME-DIME had a higher divorce rate than the control group. Researchers argued forcefully on both sides with no conclusive resolution in the literature. The finding was not replicated by the Manitoba experiment, which found a lower divorce rate in the experimental group. The higher divorce rate in some studies examining SIME-DIME was widely presented as a negative effect, even though the only explanation for it that researchers were able to come up with was that the NIT must have relieved women from financial dependence on husbands (Levine et al., 2005; Widerquist, 2005). It is at the very least questionable to label one spouse staying with another solely because of financial dependence as a "good" thing.

3. An overall assessment?

Most of the researchers involved in the NIT experiments considered the results extremely promising overall. Comparisons of the control and experimental group indicated that the NIT was capable of significantly reducing the material effects of poverty, and the relative reductions in labor effort were probably within the affordable range and almost certainly within the sustainable range.

But experiments of this type were not capable of producing a bottom line. Nonspecialists examining these results might find themselves asking: What *was* the cost exactly? How much were the material effects of poverty reduced? What is the verdict from an overall comparison of costs and benefits?

As the book, *A Critical Discussion*, explains in greater detail, experiments cannot produce an answer to these questions (Widerquist, 2018). Doing so would involve taking positions on controversial normative issues, combining the experimental results with a great deal of nonexperimental data, and plugging it into a computer model estimating the micro- and macroeconomic effects of a national policy. The results of that effort would be driven more by those normative positions, nonexperimental data, and modeling assumptions than by the experimental results that such a report would be designed to illustrate.

A qualitative grasp of the complexity of the results and what they are likely to indicate about a national policy is about the best understanding a researcher can expect from an audience of nonspecialists. Communicating such an understanding is no easy task—as the public reaction to the NIT experiments reveals.

4. Public reaction to the release of NIT experimental findings

in the 1970s

As promising as the results were to the researchers involved the NIT experiments, they were seriously misunderstood in the public discussion at the time. But the discussion in Congress and in the popular media displayed little understanding of the complexity. The results were spun or misunderstood and used in simplistic arguments to reject NIT or any form of guaranteed income offhand.

The experiments were of most interest to Congress and the media during the period from 1970 to 1972, when President Nixon's Family Assistance Plan (FAP), which had some elements of an NIT, was under debate in Congress. None of the experiments were ready to release final reports at the time. Congress insisted researchers produce some kind of preliminary report, and then members of Congress criticized the report for being "premature," which was just what the researchers had initially warned (Widerquist, 2005).

Results of the fourth and largest experiment, SIME/DIME, were released while Congress was debating a policy proposed by President Carter, which had already moved quite a long way from the NIT model, but confluence attracted a lot of media attention to the SIME/DIME findings. Unfortunately, media discussion based on dozens of technical reports with large amounts of data tended to simplify the findings down to two statements: It decreased work effort and it supposedly increased divorceboth presumed to be "bad" things. The smallness of the work disincentive effect hardly drew any attention. Although researchers going into the experiments agreed that there would be some work disincentive effect and were pleased to find it was small enough to make the program affordable, many members of Congress and popular media commentators acted as if the mere existence of any work disincentive effect was enough to disqualify the program. The public discussion displayed little, if any, understanding that the 5%-to-7.9% difference between the control and experimental groups is not a prediction of the national response. Nonacademic articles reviewed by one of the authors (Widerquist, 2005) showed little or no understanding that the response was expected to be much smaller as a percentage of the entire population, that it could potentially be counteracted by the availability of good jobs, or that it could be the first step necessary for workers to command higher wages and better working conditions.

A United Press International (UPI) report simply got the facts wrong, saying that the SIME/DIME study showed that "adults might abandon efforts to find work." The UPI apparently did not understand the difference between increasing search time and completely abandoning the labor market. *The Rocky Mountain News* claimed that the NIT "saps the recipients' desire to work." The *Seattle Times* presented a relatively well-rounded understanding of the results, but despite this, simply concluded that the existence of a decline in work effort was enough to "cast doubt" on the plan. Others went even farther, saying that the existence of a work disincentive effect was enough to declare the experiments a failure. Headlines such as "Income Plan Linked to Less Work" and "Guaranteed Income Against Work Ethic" appeared in newspapers following the hearings. Only a few exceptions such as Carl Rowan for the *Washington Star* considered that it might be acceptable for people working in bad jobs to work less, but he could not figure out why the government would spend so much money to find out whether people work less when you pay them to stay home (Widerquist, 2005).

Senator Daniel Patrick Moynihan, who was one of the few social scientists in the Senate, wrote, "But were we wrong about a guaranteed income! Seemingly it is calamitous. It increases family dissolution by some 70 percent, decreases work, etc. Such is now the state of the science." Senator Bill Armstrong of Colorado, mentioning *only the existence* of a work-disincentive effect, declared the NIT, "An acknowledged failure," writing, "Let's admit it, learn from it, and move on" (Widerquist, 2005).

Robert Spiegelman, one of the directors of SIME/DIME, defended the experiments, writing that they provided much-needed cost estimates that demonstrated the feasibility of the NIT. He said that the decline in work effort was not dramatic, and could not understand why so many commentators drew such different conclusions than the experimenters. Gary Burtless later remarked, "Policymakers and policy analysts ... seem far more impressed by our certainty that the efficiency price of redistribution is positive than they are by the equally persuasive evidence that the price is small" (Burtless, 1986).

This public discussion certainly displayed "a failure to communicate." The experiments produced a great deal of useful evidence, but for by-far the greatest part, it failed to raise the level of understanding either in Congress or in public forums. The literature review reveals neither supporter nor opponents who appeared to have a better understanding of the likely effects of the NIT and Basic Income in the discussions following the release of the results of the experiments in the 1970s (Widerquist, 2005).

Whatever the causes for it, an environment with a low understanding of complexity is highly vulnerable to spin with simplistic if nearly vacuous interpretation. All sides spin, but in the late 1970s NIT debate, only one side showed up. The guaranteed income movement that had been so active in the United States at the beginning of the decade had declined to the point that it was able to provide little or no counter-spin to the enormously negative discussion of the experimental results in the popular media.

Whether the low information content of the discussion in the media resulted more from spin, sensationalism, or honest misunderstanding is hard to determine. But whatever the reasons, the low-information discussion of the experimental results put the NIT (and, in hindsight, Basic Income by proxy) in an extremely unfavorable light, when the scientific results were actually mixed-to-favorable.

The scientists who presented the data are not entirely to blame for this misunderstanding. Neither can all of it be blamed on spin, sound bites, sensationalism, conscious desire to make an oversimplified judgment, or the failure of reporters to do their homework. Nor can all of it be blamed on the people involved in political debates not paying sufficient attention. It is inherently easier to understand an oversimplification than it is to understand the genuine complexity that scientific research usually involves—no matter how painstakingly that complexity is presented. It may be impossible to communicate the complexities to most nonspecialists readers in the time a reasonable person to devote to the issue.

Nevertheless, everyone involved has a responsibility to try to do better next time.

5. Later release of experimental findings

By the time the last of the NIT experiments came to an end in 1980, public attention to them had already fallen to almost nothing. Academic discussion continued

for another decade as researchers assessed and reassessed the data, and then into too dropped off in the early 1990s.

Starting in the 2000s, the NIT experiments began attracting the attention of the growing Basic Income movement. Several articles came out discussing the relevance of the NIT experiments to an assessment of Basic Income as a policy (Calnitsky, 2016; Forget, 2011; Levine et al., 2005; Widerquist, 2005). Perhaps, the political situation at the time made for a more receptive audience, or perhaps Basic Income researchers had learned to present findings in ways more easily understood. But whatever the reason, the newly released findings had a much more positive impact on the Basic Income debate than NIT experimental findings released in the 1970s.

When Canada's Mincome experiment was cancelled, as many as 1,800 boxes of file folders were left in unexamined until 2009 when a researcher named Evelyn Forget got a grant to begin reopening them. Forget dubbed Mincome's saturation site (Dauphin, Manitoba) "the Town With No Poverty," and the media picked up on it. Media reports stressed the effects (rather than the side effects) of Mincome. These effects included reductions in hospitalizations, especially for mental health and accidents. Forget estimated the national savings that would occur if the decline in hospital visits was replicated nationally (Forget, 2011). Media reports discussing the labor market impact did so in context, even discussing how the lack of pressure to find another job helped people land the right job.

David Calnitsky drew on qualitative participant accounts from the Mincome experiments to show that participants the design of Mincome largely freed participants from social stigma. According to Calnisky, "The social meaning of Mincome was sufficiently powerful that even participants with particularly negative attitudes toward government assistance felt able to collect Mincome payments without a sense of contradiction" (Calnitsky, 2016).

Although the findings of the 1970s experiments is still relevant, probably the most important thing to take away, 40-years-on, is for researchers, reporters, policymakers, citizens, and anyone interested in learning from experiments is the need to take great effort to avoid spin, simplification, and misunderstanding of the results of any future experiments.

Bibliography

- Bishop, J. H. (1979). The General Equilibrium Impact of Alternative Antipoverty Strategies. *Industrial and Labor Relations Review*, 32(2), 205-223.
- Burtless, G. (1986). The Work Response to a Guaranteed Income. A Survey of Experimental Evidence. In A. H. Munnell (Ed.), *Lessons from the Income Maintenance Experiments*. Boston: Federal Reserve Bank of Boston.
- Calnitsky, D. (2016). "More Normal than Welfare": The Mincome Experiment, Stigma, and Community Experience. *Canadian Review of Sociology*, 53(1), 26–71.
- Forget, E. L. (2011). The Town With No Poverty: The Health Effects of a Canadian Guaranteed Annual Income Field Experiment. *Canadian Public Policy*, *37*(3), 283-305.
- Greenberg, D. H. (1983). Some Labor Market Effects of Labor Supply Responses to Transfer Programs. *Social-Economic Planning Sciences*, 17(4), 141--151.

- Keeley, M. C. (1981). *Labor Supply and Public Policy: A Critical Review*. New York: Academic Press.
- Levine, R., Watts, H., Hollister, R., Williams, W., O'Connor, A., & Widerquist, K. (2005). A Retrospective on the Negative Income Tax Experiments: Looking Back at the Most Innovative Field Studies in Social Policy. In K. Widerquist, M. A. Lewis, & S. Pressman (Eds.), *The Ethics and Economics of the Basic Income Guarantee* (pp. 95-106). Aldershot: Ashgate.
- Moffitt, R. A. (1979). The Labor Supply Response in the Gary Experiment. *Journal of Human Resources*, 14(4), 477--487.
- Robins, P. K. (1985). A Comparison of the Labor Supply Findings from the Four Negative Income Tax Experiments. *Journal of Human Resources*, 20(4), 567--582.
- Widerquist, K. (2005). A Failure to Communicate: What (If Anything) Can we Learn from the Negative Income Tax Experiments? *The Journal of Socio-Economics*, 34(1), 49-81.
- Widerquist, K. (2018). A Critical Analysis of Basic Income Experiments for Researchers, Policymakers, and Citizens. New York: Palgrave Macmillan.

¹ This chapter draws heavily on both of those two sources.