

Potential Policy Confounds of Minimum Wage Employment Estimates

Michael Reich
University of California, Berkeley

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This note serves as a companion paper to the synthetic control analysis of minimum wages in Wiltshire, McPherson, Reich and Sosinskiy 2024. As we discuss there, a credible synthetic control method must check for confounding events that differently affected the treatment and control groups during the treatment period. California, but not New York, did indeed institute policies during the treatment period that were not matched in our donor pool. And the large federal pandemic recovery programs that began in 2020 may have had heterogeneous effects in our treatment and control areas. Such factors could confound our identification of minimum wages as the cause of changes in pay and employment in low-wage jobs. We discuss these potential state and federal policy confounds here.

Perry (2017) identifies 51 individual policies that California adopted by 2016 that were not implemented in most other states, and that could have affected the state's economic growth. To make the analysis tractable, Perry sorted these policies into five broad groups: enhancements of workers' rights (mainly minimum wage increases and greater enforcement activity), increases in taxation at high incomes, enhancements to the state's safety net, improvements in infrastructure and housing, and environmental policies. He then combined these groups into a single weighted index and used the synthetic control method to examine their combined effect. Perry finds that they did not reduce economic growth in California between 2011 and 2016, relative to a control group.

Perry's results suggest that the state's policies do not confound our results. However, his study period ends in 2016 and his outcome of interest—state economic growth—differs from ours. Moreover, the amalgamation of tax, infrastructure, housing and environmental policies with labor market policies limits the relevance of his study for our purposes here. We therefore examine here whether a subset of Perry's policy list qualify as potential confounds that threaten our identification of the effects of high minimum wages in California.

In this appendix we consider three policies that California enacted and/or expanded during our treatment period that could have affected pay and employment among low-wage workers, thereby potentially confounding our minimum wage estimates. These policies are 1) the enactment of a California Earned Income Tax Credit (Cal-EITC) in 2015 and its subsequent expansion; 2) the expansions of Medi-Cal—California's Medicaid program—and coverage of the American Care Act (ACA) in California during the treatment period; and 3) enhanced enforcement of minimum wage laws.¹

The synthetic control method does not allow turning such programs on during the treatment period, limiting our ability to control for potential confounds. To assess whether these programs are potential confounds, we examine the magnitudes of the programs and draw on previous research on their labor market effects.

During the pandemic California also enacted substantial temporary policies to protect workers' rights and

¹In 2015 California instituted paid sick leave mandate for all employees, paid for by a tax on employers. The cost amounts to between one and two percent of pay, capped at 30 hours per month. Various Covid-related policies—state stimulus, hero pay, lockdowns and restrictions that were stronger and longer in CA than elsewhere— could also have affected employment and wage growth. However, none would affect our pre-2020 results.

provided frontline (“hero”) workers with additional pay, supplemental paid sick leave and a stimulus package to help the state’s economy recover from the pandemic’s effects. California’s economy may have been more affected than our donor pool states by the pandemic itself and the concomitant shift to working from home. These factors are too recent to allow evaluation in this appendix. We therefore consider only the pre-pandemic years here.

A. Cal-EITC

The federal EITC, created in 1975 and expanded multiple times since, supplements wages of employed workers in low-income households. It was designed to create an incentive for eligible taxpayers, mainly women with children, to join the labor force. The theoretical impact of the EITC, however, may be negative, positive or zero, because of conflicting income and substitution effects in the “phase-in” region. With the notable exception of Kleven (2019), the empirical evidence suggests that the EITC has had modest positive labor supply effects. Beyond its potential employment effects, the EITC may also create an incentive for employers to pay lower wages (Rothstein and Zipperer, 2020).

Beginning in 1986, states began to enact their own EITCs, usually as a percentage add-on to the federal EITC. By 2019, 28 states and the District of Columbia had created their own EITC programs and many have expanded their EITCs over time (Bogdanos, 2019). California created its own EITC program, dubbed Cal-EITC, in 2015, providing an add-on of up to 85 percent of the federal EITC for eligible recipients. Unlike in the federal and other state EITC programs, Cal-EITC focuses its benefits especially on households in deep poverty—those earning less than fifty percent of the federal poverty level. As a result, the California program has a steeper phase-out range and therefore provides substantial benefits to a smaller percentage of poor households than do the other EITC programs. Thus, taxpayers with children qualified only if they had an earned income of less than \$13,870. Taxpayers without children qualified if their earned income was less than \$6,580; their maximum credit, for taxpayers with less than \$3,250 in earned income, was \$214. The earnings eligibility limits were extended in 2017, 2018 and 2019. Adults 18 to 24 with no children were added in 2018. The number of refunds and their average size has thus grown modestly in recent years. In our CPS sample, hours worked per week average about 38 hours; at the current minimum wage of \$15, single filers would be ineligible for Cal-EITC benefits if they worked 12 or more weeks a year.

In 2020, the Cal-EITC was claimed on 4.15 million tax returns. About 75 percent of these taxpaying units had no children and received an average refund of \$105. Such a small amount is unlikely to have a measurable effect on our estimated minimum wage earnings and employment effects. The average refund on the approximately 1.1 million taxpaying units with children was about \$450 (Franchise Tax Board, 2022). The most recent careful study of the EITC, by Whitmore Schanzenbach and Strain (2021), found that every \$1,000 increase in the federal EITC led to a 2.1 percent increase in employment among single mothers. According to these results, the addition of the Cal-EITC would therefore have increased employment among single mothers in California by about one percentage point. Single mothers comprised an average of 10.1 percent of workers getting minimum wage workers over 1997 to 2019 (Godoey and Reich, 2021). Consequently, the employment effect of the Cal-EITC was perhaps 0.1 percentage points, not enough to affect our finding of no employment effects of the minimum wage.

Moreover, our finding of positive earnings and employment effects among teens would not have been affected by the Cal-EITC. Teens can typically be claimed as dependents, making them ineligible for EITC benefits, and likely unaffected by any state-level EITC change.

.B. Medi-Cal Expansion and ACA Expansion

California's legacy Medicaid program has long covered a higher proportion of the state's population, relative to other states. California's ACA-related Medicaid expansion, implemented on January 1, 2014, increased Medi-Cal coverage from about one-fifth of the state's population in 2013 to about one-third in 2016, and then remained at that level through 2021 (McConville, 2021). ACA-related Medi-Cal widened differences with our donor states. Among the 18 donor states with positive weights, only five adopted ACA-Medicaid expansion during our treatment period.

California also expanded health care coverage during our treatment period. In January 2020, young adults 19-26 became eligible for Medi-Cal regardless of immigration status. The numbers affected were small, since many already had access in the state through its DACA programs. California has recently increased subsidies through Covered California—the state's health insurance marketplace—by raising the eligibility ceiling for households from 400 percent of the federal poverty level to 600 percent. It also increased subsidies for households between 20 and 400 percent of the federal poverty level. However, these expansions likely affected a very small percentage of low-wage earners.

By providing health care or health insurance that was not linked to employment, California's Medi-Cal and ACA expansions could have raised reservation wages and reduced labor supply in the state. A substantial literature examines this possibility. Guth, Garfield, and Rudowitz (2020) provides a recent comprehensive review of studies conducted between 2014 and 2020. Earlier research, based on the Oregon lottery experiment (Baicker et al., 2014), had found that Medicaid expansion had no effects on employment rates or pay.

Two studies stand out in Guth et al.'s review. Using a standard difference-in-differences method, Heim, Lurie, and Simon (2015) found that the extension of ACA coverage to young adults 19 to 25 had no measurable effects on their labor market outcomes. Using QCEW data, Peng, Guo, and Meyerhoefer (2020) compared pairs of bordering counties in expansion and non-expansion states. These authors found that Medicaid expansion was associated with a transitory employment decrease of 1.2 percent one year later; this effect did not persist two years later and Medicaid expansions had no wage effects at any point. These and other studies reviewed by Guth et al. suggest that California's health policies had small, if any, effects on the state's low-wage labor market.

.C. Changes in compliance and enforcement

Higher minimum wages increase the incentives for employers not to comply with the law. In response, some states and localities have enhanced their enforcement activities when they increase their minimum wages. Comparing state-level enforcement, Galvin (2016) finds such a pattern for the period up to 2010.² We examine here the enhanced enforcement activities in California that accompanied the minimum wage increases and compare these to contemporaneous changes in federal enforcement activity in our donor states.

1. Compliance and enforcement changes

Employer compliance in California did not fall, despite the state's minimum wage increases from \$8 to \$15. Figure ?? reports the percent of workers in the lowest pay quartile in California and in the donor states who reported wages less than their state's minimum wage. The yellow line shows the percentage of California's low wage workers who were paid less than the state's minimum wage for small employers.³ The gray lines show the percent of low-paid workers earning less than their state minimum wage in the donor states. The

²Galvin (2016) also finds that only more substantial penalties deter noncompliance.

³Between 2016 and 2022 the state mandated a lower minimum wage for businesses with 25 or fewer employees.

California noncompliance percentage remained stable between 2009 and 2022, varying between 3 and 5 percent.⁴ Noncompliance declined somewhat in the donor states, from about 7 percent to 3 percent. This decline occurred while nominal entry wages continued to rise in those states, while nominal minimum wages did not.

Why did compliance not fall in California? Beginning in 2011, the state enhanced its detection efforts and penalty policies (Bureau of Field Enforcement, 2020).⁵ The state progressively enacted greater financial and criminal penalties for minimum wage violations, including for retaliations against immigrant workers. BoFE also streamlined the collection of back wages by using estimated rather than litigated damages (“liquidated damages”) and reduced violations sooner by issuing injunctions to violators. As an incentive for employers to resolve cases more quickly, California also began to impose a ten percent interest rate on liquidated damages.

BoFE also changed its monitoring strategy. At first, it simply increased the number of workplace inspections, but not its detection strategy. BoFE then shifted its detection strategy, from a complaint-driven model to a pro-active model that focused inspection activity on known violating industries, such as agriculture, apparel, car washes and restaurants. As a result, BoFE performed fewer inspections, but increased the number of violations per inspection, from 50 percent in 2009/10 to 86 percent in 2016-17 to 148 percent in 2017-18, 207 percent in 2018-19 and 160 percent in 2019-20. Assessed wages per inspection grew even more dramatically, from \$1,402 in 2009-10 to \$33,971 in 2018-19 and \$82,616 in 2019-20. The state’s enforcement actions, measured by the number of citations issued and the dollar value of assessed penalties, began to increase in 2011 and rose sharply in 2017.

The California Labor Commissioner’s office also developed partnerships with community groups and industry associations. These partnerships led to improved awareness of minimum wage laws in exposed communities, generated better information about noncomplying employers and enhanced BoFE’s ability to interview workers in trusted locations outside the workplace. BoFE also began to conduct audits of a company’s entire payroll records, thereby moving from the investigation of individual cases to company-wide patterns; and it increasingly published news releases about egregious violations, thereby deterring noncompliance by other employers.⁶

On the other hand, the Labor Commissioner’s capacity to hold hearings on wage claims grew much more slowly than the growth in monitoring activity and the number of wage claims. Between 2017 and 2021, the time to an initial wage claim hearing averaged 505 days, well beyond the mandated 120 day limit. The proportion of back wages that were paid fully to workers also fell, to 14 percent within five years after a worker won a wage theft claim (Kuang, Jeanne and Lazo, Alejandro, 2022).

The state’s activities were supplemented by local enforcement offices in the large California cities with local minimum wages, notably Los Angeles, San Francisco and San Jose.⁷ San Francisco’s pioneering Office of Labor Standards and Enforcement (OLSE), created in 2000, worked with a substantial number of community-based organizations to educate the public about minimum wage standards and to encourage reports of violations. As a result, many of the most non-compliant industries in the city—including restaurants and retail—also had the highest complaint rates (Fine and Shepherd, 2021). OLSE also pioneered the practice of auditing payroll records for all workers when a single worker issued a meritorious complaint.

⁴Also using the CPS, Eastern Research Group (2014) reported that noncompliance rates were similar in California and New York.

⁵The following account and data relies on the 2020 report of the California Bureau of Field Enforcement (BoFE), an arm of the California Labor Commissioner.

⁶Weil (2010) shows that such publicity create substantial deterrent effects on nearby employers.

⁷Gerstein (2020) and Gerstein and Gong (2022) shows that state and local enforcement activities also have grown in other parts of the U.S., but not in many of the states that make up synthetic California.

2. *Federal enforcement changes*

California and New York each employ over 100 wage violation inspectors. On the other hand, six of the states in our pool do not employ any enforcement personnel and nine others employ less than ten, and five donor states employ between ten and 99 enforcement personnel (Levine, Marianne, 2018). The burden of enforcement in these states thus falls on the federal government, specifically on the U.S. Department of Labor's Wage and Hours Division (WHD).

Beginning with Ashenfelter and Smith (1979) and continuing to Stansbury (2021), multiple research studies have examined the efficacy of the penalties in the Fair Labor Standards Act and WHD's enforcement activities. These studies have found a limited deterrent effect on minimum wage and overtime violations. This result is not surprising, as the number of workplace inspectors funded by Congress are two orders of magnitude lower than they were when WHD first began operations. But in about 2009 and accelerating in 2014, WHD began to enhance its enforcement activities. These enhancements included hiring more inspectors, creating a closer relationship with the Department's legal arm (Office of the Solicitor) and prioritizing industries with high rates of subminimum wages and low complaint rates.

Recognizing that worker complaints in some industries might be constrained by retaliation fears, WHD reduced the percent of inspections that were complaint-driven from 80 percent to 50 percent.⁸ WHD also increased its outreach to worker and community-based groups.⁹

By shifting from complaint-driven methods to these strategic methods, WHD increased the percent of its investigations that found violations from 35 percent in 2009 to 51 percent in 2016 (Weil, 2018). A U.S. Government Accounting Office study found that the dollar value of WHD's assessed back wages increased 75 percent from 2010 to 2019 and that investigations continued at the same rate after budget and personnel cuts in 2017.

WHD prioritizes its enforcement efforts in states with weak enforcement activities of their own. Thus, the South, which is well represented in our donor pool, accounted for 38 percent of WHD investigations (Government Accountability Office, 2020). However, WHD does not publish sufficiently detailed data to permit determining the proportion of its investigations in our donor states.

3. *Conclusion on enforcement*

The narrative above suggests that minimum wage enforcement activity increased in both California and in our donor pool. It is likely that heightened enforcement efforts deterred greater noncompliance in California. Federal enforcement activity also increased during our treatment period, particularly in our donor states. Although WHD publishes summary statistics on its enforcement efforts, it does not make the microdata available to researchers. We therefore surmise, but not cannot test, that changes in overall enforcement activity were similar in California and in synthetic California.

.D. Federal pandemic recovery programs

We consider here whether the federal recovery programs instituted after the onset of the Covid pandemic constitute potential confounds for the results in this paper.

In February and March 2020, the Covid pandemic-related recession generated unusually severe economic dislocations in all areas of the U.S., rivaling in magnitude the worst year of the Great Depression. Restaurant spending, for example, fell by about 40 percent in a matter of weeks. In response, in 2020 and 2021 Congress

⁸<https://www.dol.gov/agencies/whd/data/charts/low-wage-high-violation-industries>

⁹<https://www.dol.gov/agencies/whd/data/charts/outreach>

enacted a series of large economic recovery programs with over \$5 trillion in new spending. These programs amounted to 10 percent of GDP in 2020 and 11 percent in 2021, compared to less than 3 percent of GDP for the American Recovery Act, enacted after the Great Recession. About one-third of the funds went directly to households and individuals, one-third to businesses and one-third to state and local governments and some health providers (Edelberg et al. 2022). This unprecedented expansive fiscal policy, together with the onset of vaccines and the retreat of the virus itself, generated a rapid recovery from early 2020.

Taken together, the sheer magnitude of the programs helped the aggregate economy recover from the deep shock of the pandemic. If, however, the distribution of the spending varied systematically between high- and low-income states, the programs might have generated differential effects on restaurants and teens in our treated and donor areas. We review here each of the major recovery programs with this issue in mind.

1. Direct assistance to people

The programs that provided direct assistance to people included relief payments (Economic Impact Payments, or EIPs) sent directly to households (\$814 billion); enhanced unemployment insurance (\$674 billion) benefits; and two enhancements of entitlement programs—higher SNAP benefits and a temporary refundable child and dependent care tax credit (CDCTC). These four programs provided new government spending of over \$1.4 trillion between April 2020 and the end of 2021. The smaller programs that provided direct assistance to people included rental assistance, enhanced Medicaid spending and suspension of debt payments on federally backed mortgage and student loans.

Economic impact payments: \$866 billion. These payments (often referred to as stimulus checks) were disbursed in three rounds: \$300 billion in April 2020, \$166 billion in January 2021 and \$400 billion in March 2021, with 476 million payments in total. Checks were issued to households, including those without any employed workers—retirees, unemployed, students and others.

The IRS began to distribute the first round of 162 million EIP checks on April 15, 2020 and completed disbursements in July, 2020. Households received a maximum of \$1,200 per adult and \$500 per child; thus a household with two adults and two children would have received a check for \$3,400. Among households, receiving checks, 55 percent were for \$1,200 and 15 percent were for \$2,400. The benefit amounts phased out with income at a five percent rate, beginning at \$75,000 for single filers and \$150,000 for married filers, and declining to zero for households with incomes above \$300,000. The second round of EIP checks, which were distributed beginning on December 29, 2020, provided half the amounts of the first round for each adult and \$600 per child. The third round, which began in April 2021, mandated larger amounts than the first round, but the phase-out began at much lower income levels.

Gelman and Stevens (2022) report that the three successive EIPs averaged 38, 27 and 63 percent, respectively, of recipients' median monthly income levels. About 95 percent of married-couple households with incomes up to \$100,000 reported receiving EIPs. Among households with less than \$25,000 in income, reciprocity rates were only slightly lower—89 percent; many of these households were unbanked and receipt required additional steps, leading to lower take-up rates. Gelman and Stevens (2022)'s summary of studies of the EIPs indicate large effects on maintaining consumer spending as well as on building household balances.

The mandated EIP check amounts were identical in low and high minimum wage states. And EIP reciprocity rates at lower income levels were likely also quite similar in both sets of states. Since average incomes are lower in our donor states than in our treatment states, the EIPs could therefore have had greater economic effects in our donors, potentially confounding our results.

The general economic effects of the EIPs could have been greater in lower-income states for two reasons:

a) fewer and smaller phase-outs, and b) higher ratios of EIP disbursements to average incomes.

To examine the number of phase-outs, we reviewed data on the first EIP round, using IRS data on the number of checks issued in every state. We calculated the number of checks issued per capita in our two treated states and in four of our largest donor states: GA, MS, PA and TX. Given the phase-out levels and the higher incomes in CA and NY, we expected that the number of EIP checks per capita would be higher in the donor states than in the treated states. The number of checks per capita turned out to be similar in the donors and in CA and NY: CA 43.0; NYS 48.4; GA 44.1; MS 48.5; PA 48.3; TX 42.3.

First-round EIPs per capita ranged from \$7,148 in CA and \$7,640 in NY to \$7,405 in GA, \$8,238 in MS, \$8,168 in PA and \$7,204 in TX. The variation in spending per capita as a ratio of median household income was somewhat greater, ranging from 8.8 percent in CA and 10.5 percent in NY to 12 percent in GA, 17.7 percent in MS, 11.3 percent in PA and 10.7 percent in TX. These differences suggest somewhat larger EIP effects in our donor states.

However, according to Coibion, Gorodnichenko, and Weber (2020), about 60 percent of the first round of EIPs went to savings or paying down debt. About 10 percent of spending was on food, health/beauty aids, and household products. The amount spent on fast food was therefore likely less than three percent, or about \$40 for a check of \$1,200 and a differential of about \$8 between high- and low-income states. We therefore conclude that the confounding effects on fast food employment were negligible.

Unemployment insurance (UI) additions: A \$600 flat rate unemployment benefit supplement began in April 2020 and ended in July 2020; subsequently, \$300 supplements began in August 2020 and ended in December 2020. These higher benefits added \$439 billion in new government spending; extensions of UI benefit durations cost an additional \$84 billion. (pandemicoversight.gov). The fixed dollar amount of the supplements likely represented much greater percentage increases in benefits in our donor states, which typically had relatively low benefit ceilings, than in CA and NY, whose ceilings were close to the average among all states.

However, the labor market effects of UI spending depend not only on benefit levels, but also on UI reciprocity, duration and exhaustion rates. Bell et al. (2023) reviews disparities by state in UI reciprocity, duration and exhaustion rates in 2020 and 2021. Reciprocity and duration rates in CA and NY are well above those in most of our donors, while UI exhaustion rates were lower in CA and NY. These differences are large enough to offset the proportionally greater effect of the \$600 and \$300 benefit level enhancements in our donor states.

The effects of the enhanced UI programs thus were not likely to constitute a confound of our results.

Enhancements to SNAP: The Families First Coronavirus Response Act (March 18, 2020) authorized an Emergency Allotment (EA) for SNAP. As a result, SNAP spending increased 75 percent in March 2020, with further increases in 2021 to 120 percent of February 2020 levels. Maximum SNAP benefit levels were increased by 15 percent from January 2021 to September 2021.

Bell et al. (2023) report that the EA allowed states to increase benefits for all recipients to the maximum benefit level, but it did not increase maximum benefit levels. The suspended SNAP phaseouts helped those with somewhat higher incomes in the phase-out area, but it did not help those with lower incomes, who were already receiving the maximum benefit.

Participation in SNAP increased 15 percent between March and May 2020, partly because of higher take-up and partly because income losses increased the numbers eligible for the program. Increases in SNAP participation were larger in counties with bigger county-level employment shocks (2020q1 to 2020q2). But SNAP benefit spending increased more in counties with smaller negative shocks.

The size and distribution of new SNAP spending therefore does not suggest a confound of our results.

Child and dependent care tax credit (CDCTC): Beginning in July 2021 and ending on December 15, 2021, the CDCTC provided payments to working families with formal child and dependent care expenses. The refund amounts were capped at 50 percent of actual expenses and gradually phased out for families with adjusted gross incomes above \$112,500. The CDCTC reached an estimated 14 percent of all families with children. The actual monthly amounts, received by 35 million families, averaged about \$270. Researchers have found that the CDCTC substantially reduced child poverty during the six months of its existence.

The amount of the credit, the limited number of families receiving, and its short timeline suggest that it does not constitute a significant confound of our results.

2. *Assistance to businesses*

Programs intended to assist businesses included: the Paycheck Protection Program (PPP, \$524 billion), Economic Injury Disaster Loans (EIDL; \$318 billion), the Employee Retention Tax Credit (\$70 billion); a Payroll Support Program for the airline industry (\$28.6 billion) and a Restaurant Revitalization Fund (\$28 billion). We summarize below how spending varied among each of these five programs.

Paycheck protection program (PPP): \$524 billion in potentially forgivable loans between April and August 2020. We have examined data on PPP data by state and industry. *Economic Injury Disaster Loan Advances (EIDL)*: \$194 billion in non-forgivable long-term loan advances through November 2020 and additional \$124 billion in 2021. We have examined state-level data on this program. *Employee Retention Tax Credit*: \$70 billion claimed (refundable) for wages through 2021q1 and \$31B afterward. The small size of this program suggests it would not confound our results. *Airline fund*: \$28.6 billion intended for employee compensation. The small size of this program also makes it an unlikely confound. *Restaurant Revitalization Fund*: \$28 billion.

The state-level data for these five programs suggest that differences in the proportional amounts spent in each state were not large enough to create a confound for our results.

3. *Aid to state and local government*

The American Rescue Plan (2021) authorized \$350 billion in relief aid to state and local governments. These were disbursed on a per capita basis and were therefore likely greater as a percentage of income in the donor states. However, very little of this spending would have gone directly to restaurants. The differential indirect effects on fast food restaurants therefore were likely small.

4. *Conclusion*

The pandemic recovery programs constituted about \$5 trillion in new federal spending in 2020 and 2021. Our best estimate suggests that any confounds were nonetheless likely very small.

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