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Title:

Performing a Peer-to-Peer Economy: How Airbnb Hosts Navigate Socio-institutional Frameworks

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Airbnb, Hosting, Performativity, Peer-to-Peer, Socio-institutional frameworks, Qualitative Research

Abstract

Airbnb is commonly seen as emblematic of the disruptive forces of peer-to-peer platforms, and often attracts attention due to its relationship to existing socio-institutional frameworks. This paper investigates how existing societal structures are navigated, remade or challenged through Airbnb hosting. In taking a performative approach to the economic forms found in collaborative economies, this paper introduces a novel way of thinking about such changes. In examining performances of Airbnb hosts performances this paper endeavours to move beyond distinctions of commercial, cultural and private, but rather perceives such categories as performatively constructed through ongoing framings. Through 33 qualitative interviews with hosts in Copenhagen, Denmark and Philadelphia, USA, this paper explores how hosting becomes entangled with social and institutional frameworks through host performances. Firstly, the paper explores host strategies for navigating and making sense of local legislation. Secondly, the paper moves to the theme of taxation and discusses how hosts balance public obligations with personal profit. Finally, the paper addresses how hosting is negotiated in relation to neighbour relations and implications for local communities. The paper contributes with insights into how Airbnb hosting is transforming urban landscapes, as well as discussions on the heterogeneity of economies.

Introduction

Airbnb has been the subject of worldwide press attention in attempts to understand its impact on urban dwellers, local neighbourhoods and legislative landscapes. Public discourse often emphasizes negative impacts, as Airbnb is criticized for feeding the urban housing crises and eroding local communities. This is perhaps most clearly illustrated by a strongly worded opinion piece claiming that "Airbnb is a parasitic monster that squats over cities and hoovers up vast sums of money in its slimy proboscis" (Poole, 2018). Airbnb is widely accused of disrupting established socio-institutional frameworks (see Guttentag, 2015) impacting a variety of heterogenous stakeholders (Cheng, Houge Mackenzie, & Degarege, 2020). Multiple papers link Airbnb to gentrification (see for instance Cocola-Gant & Gago, 2019; Mermet, 2017; Wachsmuth & Weisler, 2018), local tenants being evicted in favour of more profitable short-term rentals, and perceived negative socio-economic and environmental impacts (Stergiou & Farmaki, 2019). Other research documents the economic effect on budget hotels (Zervas, Proserpio, & Byers, 2017), potentially based on the ability to open Airbnbs outside hotel districts (Gutiérrez, García-Palomares, Romanillos, & Salas-Olmedo, 2017), expanding touristic 'bubbles' (Ioannides, Röslmaier, & van der Zee, 2019) and feeding overtourism (Celata & Romano, 2020).

Such discussions clearly illustrate that economic activities do not occur in a vacuum. Rather, economic performances are always intimately entangled with socio-institutional contexts and unfold in interaction with existing legislative and social structures. Rules and legislation can (at least momentarily) serve to stabilize certain moral aspects of markets, or conversely become destabilized if not adhered to as new market configurations challenge existing frameworks. Guttentag (2017) reports that short-term rental regulations make a large proportion of listings illegal. van Doorn recently argued that Airbnb is a 'regulatory entrepreneur' for whom changing existing laws are an integral part of its business plan (2019). Researchers additionally argue that platforms like Airbnb have significant control over materiality, governance, and everyday lives in contemporary cities through control over code and data (Söderström & Mermet, 2020). In fact, Airbnb has been criticized for producing 'information asymmetries' (Dredge, 2017), as its control over data is incremental to the governmentality of the platform (Minca & Roelofsen, 2019).

Whereas van Doorn explores Airbnb as a new institutional form which strategically utilizes hosts as part of the 'toolbox' of platform urbanism, this paper takes host performances as the starting point. Rather than attending to deliberate attempts to affect legislative processes, the objective of this paper is to explore how existing societal structures are navigated, remade or challenged through hosting performances. Although digital platforms are constantly remaking those structures, limited qualitative attention has been devoted to exploring the experiences of this new category of workers (for exceptions see Farmaki, Stergiou, & Kaniadakis, 2019; Knaus, 2018; Meged & Christensen, 2017; Ravenelle, 2017; Roelofsen, 2018). Airbnb does not fit neatly into existing legislative frameworks, but rather criss-crosses existing legislative structures.

Consequently, strategies of navigating the socio-institutional embeddedness of Airbnb hosting become an integral part of host performances. I perceive the socio-institutional context not solely as constituting a frame within which certain types of host performances are made possible, but rather as an active performance in its own right, informing, as well as being remade through everyday performances. As hosts navigate social structures, develop creative interpretations, comply with some rules whilst ignoring others, socio-institutional frameworks develop along such performances, sometimes through legislative adaptions, sometimes gradually as the performative forces of certain rules are diminished.

The paper focus analytically on three different themes. Firstly, it explores host strategies for navigating local legislation. Secondly, the theme of taxation is discussed in relation to how hosts negotiate public obligations with personal profit. Finally, the paper addresses how hosting is negotiated in relation to neighbour relations and implications for local communities.

Doing a Peer-To-Peer Economy

In this section I explore how distinctions between economic and cultural categories have been theorised in relation to peer-to-peer economies and discuss how a performative approach can help aid this discussion.

Airbnb is often argued to represent a new mode of economic organization, intersecting previous distinctions and understandings of the economic. Much critique is based on the presumption that peer-to-peer platforms are utilizing legislative loopholes by rearranging established relationships and transgressing existing boundaries between public and private categories. Consequently, peer-to-peer platforms offer complex entanglements of what is considered commercial and non-commercial. Peer-to-peer platforms are often based on opening up resources previously considered private for public audiences, and negotiation of these categories can be an essential normative underlining for users (Koch, 2019). Additionally, Ravenelle (2017) argues that sharing is often seen as a misleading descriptor for users of peer-to-peer economies, which often reject both notions of sharing, as well as entrepreneurial descriptors, in favour of terminologies of work.

This points towards the embedded paradox emphasised by Richardson (2015) that peer-to-peer economies are framed simultaneously as part of a capitalist economy and as an alternative. This tension is mirrored in various terminologies, which often imply that the cultural is being performed in a new way, albeit within an economic context (Dredge & Gyimóthy, 2015). Such observations highlight the relevance of research exploring the heterogeneity of economic activity through entanglements of culture and economy. Scholars have long argued that economies take diverse forms and are informed by various rationalities reaching beyond profit-maximizing behaviours (see for example Amin & Thrift, 2007; Gibson-Graham, 2008; Polanyi, 1957; Zelizer, 1994). A common aim of such research is the endeavour to avoid presuppositions of what the

economy is, but rather to engage with 'ontological reframing' by exploring performances as constructive or deconstructive social components (Gibson-Graham, 2008). Such theoretical endeavours challenge positivistic understandings of the market as an autonomous reality, and argue that such processes are not 'pre-given entities, already bounded, identifiable and knowable' (Butler, 2010, p. 147). The core argument is that economic theories not only describe economic phenomena, but are in fact simultaneously shaping them (see for example Butler, 2010; Callon, 1998; Gibson-Graham, 2008). Although often debated though the discipline of economics, performative agency extends outside academic institutions and is also installed in the mindsets of citizens, reproduced through their values and agency.

A main dividing line in theories of performativity is between those who construe performativity as a formal quality of language and those who understand it as an embodied practice. Butler represents a linguistic definition, emphasizing the repetitive power of discourse which produces that which it simultaneously regulates (Butler, 1990). Rather than giving priority to linguistic performances, Gregson and Rose (2000), argue that performative effects are present in all social practice. Thus, all performances are seen as interrelational and saturated with power, not only linking subjects together but also bridging the divide to performativity, as they express already established forms of knowledge.

Callon (2010) argues that the performative nature of the economic implies demarcation between that which is economic and that which is not. He thus abandons the concept of 'the economy' in order to focus on processes of 'economization' and 'marketization' to comprehend the processes through which part of the world is perceived or qualified as economic. Consequently, continuous definition or framing is integral to any process of marketization, as markets are perceived predominantly as a construction of boundaries "where certain entities and behaviours become disentangled from other systems and temporarily stabilized as appropriate, rational, or even necessary" (Callon 1998 in Muellerleile 2013, p. 1630).

The performative framework conceptualizes how a multitude of performances are co-constitutive of what is perceived as being economic. As such, technologies, which support the development of peer-to-peer platforms, are organizing new networks around short-term hospitality rentals, by introducing new types of actors previously engaged in commercial hospitality. This in turn results in changes of the mundane and repeated acts of delimitation that seek to maintain a separation among economic, social and political spheres. Hosting performances can serve to reinforce or challenge existing formal and informal understandings of which aspects of hospitality are perceived as private matters and which are not, and such performances have performative effects. Consequently, framing of economies does not solely occur in legislative documents, but also in public discourse and everyday performances.

The processual focus of Callon's framework proves especially useful when analysing economic instability and change. The disruption caused by the emergence of peer-to-peer platforms is clearly challenging existing framing(s) of the economic. Thus, agents

(and activities) that have previously largely been considered outside of the economic sphere are subjected to a process of 'economization'. As the scale of such performances increases, they are considered to be 'economic activities' that change the balance between economic, social and political spheres. As private homes become occasional hotels, relationships between neighbours are challenged and legislative assemblies struggle to keep up with the economic reframing. This performative perspective demands sensitivity in analysing networks that are in the process of reframing or reconfiguration, with attention to everyday performances.

By reassembling networks of touristic accommodation, new technologies alter perceptions about which performances are 'economized' and since the network is unstable, the 'economization' of such behaviours is debatable, subject to political discussion and (re)definition. Therefore, discursive battles to define the 'collaborative economy', either through utopian imagery as 'the sharing economy' (Botsman & Rogers, 2010) or the more dystopian 'Platform Capitalism' (Srnicek, 2017), can be seen as an expression of a framing or economization, with performative effects on how to re/disentangle certain performances, economize some behaviours, and stabilize the network. As a result, there are multiple crosscurrents; the different implications of this stabilization process remain unsettled. In attending to the immediate level by studying this reconfiguration from the point of production, the performances of Airbnb hosts, this paper offers both insights into the performances of a specific touristic phenomenon, but also adds to wider theoretical discussions of the entanglements of economic, cultural, and digital performances.

Method

In order to develop insights into the performances of hosts, in-depth qualitative interviews were employed. The narrative work done in an interview does not offer a direct reflection of an objective reality but can be seen as part of a cognitive process of establishing perceptions and attitudes. As such, the construction of narratives occurring during the interview situation can be understood as an integral element of the performance, as meanings are articulated and legitimized in this process (Haldrup, 2004).

Thirty-three Airbnb hosts based in Copenhagen (CPH), Denmark and Philadelphia (PHL), USA were interviewed. Interviewing hosts in two destinations was in part a matter of convenience, as well as an attempt to collect accounts from two different socio-institutional contexts: a social democratic welfare state, and a more free-market capitalist society. The two cities are not only embedded in different national contexts but have their own distinct characteristics. Copenhagen has 720,000 inhabitants (Copenhagen Municipality, 2018; Frederiksberg Municipality, 2018), compared to Philadelphia, which has 1,580,000 inhabitants (United States Census Bureau, 2018). The touristic profiles of the two cities vary, as Copenhagen has higher levels of tourist activity with more than 8 million booked hotel room nights in 2017 (Visit Copenhagen, 2017) compared with 1.1 million room nights in Philadelphia (Visit Philadelphia, 2018).

Insert Table 1

Sources: (Airdna, 2018a, 2018b; Copenhagen Municipality, 2018; United States Census Bureau, 2018)

Copenhagen has five times as many active Airbnb hosts as Philadelphia, not accounting for differences in population size. However, Philadelphia has a higher percentage of multi-listing hosts, running 64% of listings compared to 22% in Copenhagen. This number parallels the percentage of hosts who administer solely one listing, which is 94% in Copenhagen compared to 73% in Philadelphia. A total of 81% of all Copenhagen listings are for an entire home, compared to 56% in Philadelphia.

Such patterns indicate high variability in the ways hosting is performed, both within and across different destinations. Hosts were recruited by snowballing extended networks, in Facebook groups for Airbnb hosts, and through contacting hosts from previous visits. In an effort to collect a large variety of accounts, a sample with maximum variation was constructed in relation to demographic features such as age, gender, race and class, but also for the types of listings, accounting for hosts with both single and multiple listings, offering private rooms, shared rooms, as well as full homes. The sample of interviewees included hosts who drew on multiple discourses when describing their role; hosts managing multiple listings describing themselves as entrepreneurs; hosts in precarious conditions relying on Airbnb as a source of income and hosts utilizing the discourses of the 'sharing economy' and community.

I interviewed only a few hosts with a minority background. This is likely to be an extension of the skewedness toward whiteness amongst Airbnb hosts shown by Cansoy & Schor (2016) or Edelman et al. (2017). Education has also been seen as key to understanding Airbnb participation, as highly educated populations participate at higher rates (Andreotti, Anselmi, Eichhorn, Hoffmann, & Micheli, 2017; Cansoy & Schor, 2016). This resonates with the interviewees of this study, who had significantly higher educational levels compared to the general population.[1]

Interviews were carried out in 2017 and 2018 at a place of the interviewees choosing, most frequently within the Airbnb listing, lasting between 40 minutes to two hours. The conversations were structured through a series of open-ended questions exploring various aspects of hosting. All interviews were audio recorded, transcribed verbatim, whilst giving pseudonyms and deleting identifying features, and finally coded into broad thematic categories. The coding was conducted by the researcher by manually reading through the transcriptions numerous times, interpretating and developing themes.

[1] The vast majority of interviewees held at least a bachelor's degree or the equivalent, with only a couple of exceptions in each destination: 27.1% of Philadelphians over 25 have a bachelor's degree or higher (United States Census Bureau, 2018) compared to 52.8% of Copenhageners (Københavns Kommune, 2018)

Navigating Legislation

When hosting on Airbnb, hosts often have to navigate confusing legislative landscapes. I will explore host strategies for navigating and argue that whilst confusion can provide openings for opportune interpretations it simultaneously creates uncertainties. Strategies range across a spectrum between evasion and engagement. A commonly used strategy was one of direct evasion, which Julie describes as a reaction to being overwhelmed:

> I have to honestly admit, that when they change something or write that something new has happened, I simply don't read it. I close my eyes and say that I read it. But that isn't too smart, because it is your own home and responsibility. […] But you also wouldn't read it when Apple sends out something new on iTunes. You just click accept (Julie, CPH).

This provides insights into digital cultures, where the sheer amount of terms and conditions often lead users to disengage, and simply 'click accept'. Such digital performances become entangled with Airbnb hosting in spite of ambivalent feelings. As an integral part of evading strategies few hosts looked extensively into rules and legislation before engaging with hosting. Rather, interviewees describe an approach of 'jumping right in':

> I made a lot of assumptions, and I assumed like, if there are dozens of people doing this, it might be illegal, but there isn't an impending danger. Otherwise they would have shut the site down... People wouldn't be booked solid for months in advance. So, I just kind of jumped right in (Logan, PHL).

Logan's assumptions about the legality of hosting were based on the popularity and consequent normalization of Airbnb. 'It might be illegal, but there isn't an impending danger', denotes that the sheer volume of users is perceived as a counterweight to existing rules and regulations. Thus, popularity becomes a stabilizing force of the Airbnb market, indicating legitimacy whilst complicating legislative reactions. Paradoxically, the widespread scale afforded by Airbnb is pushing hosting into the public eye and raises questions about the legality of peer-to-peer hosting. The substantial economic flow through the platform is increasingly pressuring legislators into reacting to performances previously considered private, as increasing numbers are affected by the undesirable impacts of Airbnb, as with regard to housing prices (see Horn & Merante, 2017; Wachsmuth & Weisler, 2018), eroding local communities (see Harris, 2018; Poole, 2018), or effects on local hotels (see Zervas et al., 2017).

Countering strategies of evasion, other hosts engage more directly with legislative structures. Helen demonstrates an alternate experience and proclaims that she found requirements fairly easy to navigate:

> It was pretty straightforward to me. But I also owned a business beforehand. […] You have to have occupancy stuff and rental licences, and vacant property licences if it's vacant for a period of time. You know stuff like that. But I knew, because I'd already been in that system to some degree (Helen, PHL).

Helen rationalizes that the 'straightforwardness' of the system might be rooted in her previous business experience. This indicates that legislative frameworks are designed in a manner that resonates with a professional approach, and that professional skills

significantly eases navigating the system. This brings up considerations about the diversity of users. Airbnb offers low entry requirements to participate in commercial hospitality. Many users will be new to running a business and potentially challenged in navigating existing legislation, especially as rules crisscross multiple legislative frameworks. As such, patterns connected to strategies of navigating legislation, evasion or engagement, were more related to business experience than local contexts. Steve found rules and regulations more difficult to navigate:

> On their [Airbnb's] website it just says, just go to Philadelphia's website to understand your rules and regulations. So basically, they are leaving it up to us to understand everything and it is really confusing as to how it all works. It is really convoluted. So, we are kind of just playing dumb a little bit and just waiting for them to see what they are going to do (Steve, PHL).

Although hosting via Airbnb on a large scale, Steve did not share Helen's business experience and feels compelled to learn from 'convoluted' public webpages. Additionally, Steve utilizes an evading strategy of 'playing dumb', awaiting reactions from the official side. This strategy carries a striking resemblance with the forgiveness over permission strategy often associated with Airbnb (Varma, Jukic, Pestek, Shultz, & Nestorov, 2016). Steve's strategy, moreover, relies on Airbnb hosting remaining within an understanding of being 'private' rather than 'commercial'. Strategies of positioning peer-to-peer interactions within the private domain rely on staying non-visible in the public eye and consistently remaining within a private framing. Thus, Steve explains being paid a visit from the local council, presumably after having noticed the word 'hostel' in a listing:[2]

> We actually got a rude awakening when somebody from the city knocked on our door one day and asking us. Thinking that we were an actual hostel. Because one of our listings at one point mentioned hostel and I think they have some kind of city council that goes through all of these listings, that like screens them to see if they were being used for the wrong reasons or they needed some kind of permit that they didn't already have […] He said that since the whole unit itself is shared between everyone it is ok, and it is essentially just an owner-occupied rental. Then you can rent it out up to 180 days, which they don't enforce. So, after 180 days you are kind of changing the nature of what it was intended for, as residential, and it is becoming more commercial (Steve, PHL).

Beyond the council not recognizing hosting as a fully private affair screening listings that might fit a more commercial framework, this indicates that there is a divergence in perception about what ought to be categorized as private versus commercial. Additionally, Steve addresses a hierarchy of rules and questions the nature of such rules, which are not enforced and thus lose their performative function, 'after 180 days you are kind of changing the nature of what it was intended for, as residential, and it is becoming more commercial' – indicates a formalized process of framing. Here, formal boundaries are constructed in what Callon conceptualizes as a process of marketization, where certain performances become disentangled from the private sphere and reframed as part of the economic and commercial sphere. As a result, agents and behaviours previously considered separate from the commercial are repositioned, as hosts are

[2] Steve and a partner run a house with multiple listings, for both private and shared rooms.

considered as performing economic activities and transgressing boundaries between economic, social and political realms. This in turn affects the performances of the individual Airbnb hosts trying to predict, affect and navigate the changing circumstances in a process of reconfiguration and reframing.

This reconfiguration creates unpredictable legislative circumstances. Economies are never quite stable, but continuously reshaped through performance. This is especially true in this case, since Airbnb is producing instability in existing markets which have not quite stabilized yet, especially not in relation to socio-institutional contexts. Although continuous change is a condition in all markets, the dramatic reconfiguration caused by the disruption strategy of Airbnb brings this instability front and centre. Thus, legislative frameworks and workers struggle to define what should be perceived as economic, and which rules should apply. All of this indicates that Airbnb is in the process of 'economization' and being framed within an economic context.

Legitimizing Airbnb

Airbnb represents contested performances and a process of framing and stabilizing is currently being debated in multiple localities. In this section I will investigate hosts' positions on future legislation. I argue that although hosts welcome the legitimacy offered by formal legislation, opinions on the content of such legislation is directly informed by the hosts' own approach to hosting.

Hosts' reflections on regulatory initiatives reveal complex entanglements of their individual hosting, as well as their distinctions between harmless private behaviour and corporate businesses which have emerged between considerations of common good and self-interest. Hosts were very much aware that Airbnb hosting carried undesired consequences. This is addressed by Jacob who speaks of the challenges of creating distinctions between corporate performances and small scale 'harmless' hosting:

> Not because there is a problem with renting out a lot. But then it starts to resemble a hotel. And then it is unequal competition, because hotels have a lot of safety requirements, just like the taxis do. There needs to be a balance. And I don't think we compete with the hotels in the area. It is just a single apartment. But if you start to have twelve beds in a two-bedroom apartment, then it is looking a lot like a hotel (Jacob, CPH).

Jacob addresses a 'need for balance', as he understands Airbnb hosting through a spectrum related to the level of competition towards existing businesses and presents a moral imperative based on unfair competitive advantages. His perceptions are focused on the individual hosts and not on the cumulative consequences of multiple hosts. Julie adds an additional angle to the moral imperatives, articulating a desire for clearing up legislative circumstances. She considers the current situation as unfair, since other businesses are subjected more directly to rules and regulations which Airbnb hosts seem to circumvent:

> All other businesses that start up, large or small, are subjected to laws and regulations. So, I think it would be fair in this case as well. But I am also a stickler for the rules. It makes things more credible

> and I feel like everything is under control. It might be a false sense of security that everything is right (Julie, CPH).

Simultaneously, Julie argues that regulations designed to apply more directly to Airbnb would help legitimize peer-to-peer hosting through direct embeddedness in social rules. In addition to achieving legitimacy, the vague framing of Airbnb hosting leaves hosts in positions of uncertainty, manifested, for instance, through attempts to ensure sufficient insurance.

Questions about forthcoming legislation occupied the minds of Copenhagen hosts more than their Philadelphian counterparts, as future legislation was widely discussed, and Danish papers frequently published stories about the issue, whereas the topic was less contested in Philadelphia. In Philadelphia a key reference point occurred in July 2015, as the city council passed an ordinance permitting short-term rentals, only a few months before the city welcomed the Pope, along with thousands of pilgrims (Winberg, 2018).

> Philadelphia did pass a thing where they intentionally said that they would support Airbnb, so I mean there was a big hush, in Philadelphia around the time of the Pope's arrival, where they changed a lot of that legislation, to really encourage Airbnbs (Helen, PHL).

In the aftermath of this ordinance, Airbnb hosting underwent massive growth. This is illustrative of the embedded nature of economic performances, as hospitality markets are shaped through social relationships, and mega-events can create pressure and serve to open up certain performances. Here, the papal visit served not only to ease the legislative landscape, but also to normalize hosting as the massive influx of guests created a demand for accommodation and tempted many to initiate hosting.

Consequently, Philadelphian hosts expressed little concern about the future legislative landscape:

> Philadelphia feels pretty comfortable. But just hearing about the horror stories in New York and how they are like fining everyone. It is kind of scary to see in five to ten years – what can happen! The hotels didn't really expect it to be such a big player until recently (Steve, PHL).

Steve reveals growing uncertainty, acknowledging that the scope of Airbnb might pressure the city to react and look to other major American cities, enforcing restrictive regulations. This speaks to the larger embeddedness of economies and the performative effects of media, as agents consider how issues are managed elsewhere and anticipate similar local solutions. Anticipation in this context involves deciphering different rationalities behind legislation; in Steve's example, the hotel industry is lobbying for restrictions, or in Matt's case, trying to rationalize which hospitality performances are likely to be affected:

> The legislation seems to be more targeted towards the other situation, where neighbours are complaining because people are renting out their apartment or entire house. They are setting up apartment buildings with units for Airbnb. I feel like legislation and people focus on that aspect of it as opposed to someone like me, who is renting out my own space, a room, not making a whole bunch of money (Matt, PHL).

Matt addresses multiple conditions driving the debate about further legislation – complaining neighbours, modes of hospitality that involve listing entire dwellings on Airbnb – and notes that legislation seems to be focused on those aspects. However, he rationalizes that these concerns do not reflect his hosting, as he is cohabitating and 'not making a whole lot of money', thereby actively creating distinction between commercial and less commercial businesses.

In Copenhagen the growth of Airbnb has been steadier. However, for a city roughly half the size of Philadelphia, there is significantly more Airbnb activity. This potentially makes Airbnb more contested (as seen in public debate see Hansen & Fabian, 2017; Leth, Olsen, Nielsen, & Vilsbøll, 2017) and a pressing theme on the minds of hosts:

> I would probably prefer that there were some restrictions. As long as it is restrictions where you have to live there, it wouldn´t matter [to her] (Birgitte, CPH).

Birgitte echoes a large proportion of Copenhagen hosts who welcome legislation and favour regulations which impose restrictions, where 'you have to live there'. This indicates partly a moral imperative favourable toward cohabitating modes of hospitality, and partly a tendency to favour only legislation that does not collide with one's own manner of hosting. This moral imperative toward cohabitation or host-occupied listings is additionally expressed in local regulations. The majority of Copenhagen dwellings are covered by a residence requirement specifying that the dwelling must not be vacated for more than six consecutive weeks, thus attempting to limit the scope of real estate speculation. However, dwellings which have never had a registered address (as is the case for new developments) are not covered, leaving 2,700 dwellings[3] exempt from this requirement (Lund, 2017). Encompassing all dwellings in this requirement, and actively enforcing it, would eliminate the range of opportunities for legally running Airbnb listings in non-occupied dwellings.

In 2018, as an international first, Airbnb reached an agreement with the Danish government agreeing to report the full rental income of individual hosts (Regeringen, 2018). The agreement allow non-cohabitating hosts to rent out for a maximum of 70 days a year, fixing an annual tax-exempt amount at 28,000 DKK (equivalent of 4,340 USD) provided that hosting is offered through a third-party company which reports all rental income of hosts.[4] Through this agreement Airbnb hosting is gradually stabilized and embedded into socio-institutional frameworks. Getting an agreement that ensured automatic reporting of full host income was essential in addressing concerns that connect Airbnb hosting with tax avoidance. This raises questions as to how hosts negotiate redistributional requirements, and their diverse strategies for navigating tax obligations.

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[3] Compared to 290,000 dwellings in total (Copenhagen Municipality, 2018).
[4] Otherwise the tax-exempt amount is 11,000 DKK (1,700 USD).

Taxation

Airbnb has been considered controversial in relation to taxation, as the company has long avoided reporting earnings of individual hosts to tax authorities, leaving hosts to report income without providing tax authorities with the opportunity to control their self-reporting. In this section I explore how hosts navigate the tension between optimising profits and societal obligations related to taxation.

In Philadelphia, the 2015 ordinance ensured that Airbnb would collect and remit occupancy or hotel taxes, consisting of 8.5% of the total amount received by hosts. Additionally, hosts have responsibility for reporting income at city, state, and federal levels. At the time of the interviews, Copenhagen hosts were not subjected to direct reporting between Airbnb and tax authorities. Consequently, hosts in both destinations had considerable agency in navigating public obligations towards economic redistribution.

The theme of tax emerged stronger amongst Copenhagen hosts compared to Philadelphia. This is likely because taxation was debated more in Danish media, and perhaps because the tax percentage is relatively high in Copenhagen, making it a frequent topic of conversation. Additionally, in a country with a high level of digital integration, reporting income manually was unusual, and often perceived as troublesome.

Copenhagen hosts had different experiences with the transparency of the tax system. Unlike many hosts, Jane states that tax authorities were useful in explaining guidelines. Such guidelines vary depending on whether the host owns, rents or is part of a co-op housing association, as there were different guidelines for calculating tax-exempt amounts[5] (Skat.dk, 2017):

> You can just access the tax webpage. There are some very clear rules and they are written in a straightforward language. Someone born and raised in Denmark would easily understand those rules. If they claim otherwise, they are just trying to be oppositional. And we pay our taxes, we report it. But we would very much like it to be reported automatically, so we didn't have to [report it manually[6]]. Also, because we don't want it to be an argument that people are not paying their taxes [from Airbnb income] (Jane, CPH).

Jane perceives narratives about confusing tax guidelines as unreliable and welcomes a digital reporting system, partly out of convenience, but more so to eliminate suspicions about tax evasion and legitimize Airbnb hosting. This notion was echoed by multiple Copenhagen hosts, who often found manually reporting inconvenient and berated Airbnb for not reporting automatically. However, not all hosts welcomed automated digital reporting, as several acknowledged deliberately avoiding paying taxes. Christine

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[5] For renters and members of co-op housing associations, the tax-exempt amount was 2/3 of the annual rent for owners; it was 1.33% of the official value of the dwelling, with a minimum of 24,000 DKK (Skat.dk, 2017).

[6] The vast majority of wage work is reported from employer to the tax authorities digitally; wageworkers check their tax return online and can make corrections and deductions the authorities have not registered.

explains that she abandoned researching tax regulation after she learned of the lack of digital enforcing:

> It was a little confusing and then there is the whole thing with Airbnb not reporting it to the tax authorities. Then I thought I wouldn't have to worry about it (Christine, CPH).

Christine concluded that without repercussions, there was no cause to pay taxes, and prioritized private profit over collective obligations. Others expressed more hesitant negotiations leading to the same result. Thomas explains that Airbnb income remains more or less untouched in a separate account:

> I am keeping an eye open, maybe they will say that you need to pay this or that. But I do know that you have to report it yourself. And I could just do that, but I haven't taken that decision yet (Thomas, CPH).

Beyond pointing toward tax evasion, this is illustrative of his relationship to the Airbnb income, as something not quite an actual income, but just 'something extra'. Thomas describes a moral limbo, knowing that whilst he ought to report his income, he nevertheless has not done it yet (in spite of the interview being conducted a month after the reporting deadline). Simultaneously, he express doubt about the stability of the tax loophole, as he dares not touch his Airbnb income in case of retroactive tax claims. The instability of Airbnb's economic system is thus leading some hosts into calculative performances, managing risks and preparing cautionary measures.

Anna, who negotiates tax avoidance through the moral pressures of family and kin, also expresses management of risk. Her experience is illustrative of the multiple ways social relationships are entangled with hosting, creating moral pressure and concern for financial stability:

> I haven't been paying taxes from my Airbnb income… And it worries my daughter and son-in-law. He keeps saying that we should sit down and set up a corporate structure, so I can make the most of my Airbnb, but still do it legally. […] The tax authorities can go back up to five years on your tax returns. The question is if they would actually do it. One of the things I have been thinking is that if they do that someday I will close my Airbnb profile. Then it is gone! […] And then I will make a new one and be completely legitimate (Anna, CPH).

Anna is presupposing that tax authorities will not retroactively check her Airbnb income. Thus, an assumption of non-cooperating systems is integral to her rationality. Simultaneously, her plans for navigating implementation of automatic reporting relies on an expectation of low digital memory, as she assumes her data to be untraceable upon deleting her listing. This approach contains several potential pitfalls and indicates the uncertainty hosts can experience navigating novel and uncertain economic and socio-institutional configurations.

A final group of hosts navigated tax guidelines by staying within their tax-exempt amount,[7] thus legally not paying tax, and equally importantly, not having to deal with manually reporting:

> I am determined to not have to pay anything. Because if that was the case I simply wouldn´t make enough to make it worthwhile (Ingrid, CPH).

> Last year I was nearly there, and I then stopped accepting requests. The app shows how much you have made this year and when I was close to the amount, I questioned whether it made sense when you had to pay 60% in taxes. […]. Because I don´t want to bother with it on my tax return and I don't want to cause any trouble (Caroline, CPH).

Consequently, these hosts avoid earning more than the tax-exempt amount. This strategy was most commonly found amongst non-cohabitating hosts who often found that the tax-exempt amount aligns with their needs. They noted that the inconvenience of hosting is not sufficiently rewarded when paying tax, or if they 'have to bother with it on their tax return'. Simultaneously, they distance themselves from tax evasion and simply choose to stop for the year before being required to report the income. This sort of economic performance is emblematic of the socio-institutional embedding of economies, and how social regulatory frameworks shape economic performances, sometimes in unforeseen ways. As such, the tax-exempt amount effectively regulates rental activity for some hosts.

Philadelphian hosts expressed general relief that occupancy taxes were being handled directly, signalling a welcoming attitude towards simplifying the reporting configurations and an authorized way of handling this public obligation:

> I think that Airbnb worked out a deal with both the state and the city that now guests pay the taxes directly through Airbnb. So, I still pay all income taxes, city, state and federal on the income (Carol, PHL).

As Carol points out, Philadelphian hosts are, in addition to the occupancy taxes, responsible for reporting their income. No hosts admitted to not fulfilling this requirement, but often talked about their strategies for deducting expenses connected to the dwelling in a manner that minimized tax significantly:

> Airbnb sends a form of how much money I made, and then I write off. It is great because I can write off 75% of my insurance, my utilities, if I buy something for the rooms specifically. That is all a write off. My cell phone, because I want to be able to respond at any time because of Airbnb. Writing that off (Anna, PHL).

Thus, navigating and minimizing tax obligations requires skills and knowledge about which expenses qualify for deduction. This speaks to the previous point about prior business experience easing some aspects of hosting performances and indicates that Airbnb hosting can support the development of such skills. The multiple ways of negotiating tax evasion illustrate the complex ways in which hosting is entangled with socio-institutional contexts, where self-interest is weighed against collective

[7] The hosts explained this as ranging between 24,000 and upwards of 50,000 DKK (3,600–7,600 USD).

obligations, and risks are weighed against both moral pressures and strategies for managing consequences.

Beyond questions of taxation, the tensions between individual liberties and collective responsibilities have been a focal point in other controversies surrounding Airbnb. A frequently emerging theme is the way in which Airbnb hosting can have negative effects on local communities and neighbour relations.

Community and Neighbour Relationships

In addition to navigating official rules and taxation, hosting is entangled with situated relationships. Airbnb is often contested within local communities and critiqued in the media for contributing to rising housing costs (Lee, 2016), adding to the experience of overtourism, where the amount of visitors results in negative perceptions (Manjoo, 2018), or bringing unsafe strangers into buildings (Francis, 2014). Such tensions illuminate how Airbnb affects multiple individuals beyond users and is indicative of how the current reconfiguration of hospitality is opening up new touristic territories. Through this section I will explore how hosts manoeuvre and navigate their relationship with local communities in the light of such controversy. Many hosts had experiences with discontented neighbours:

> You are probably going to ask me if there have been complaints in the building and of course there have (Karen, CPH).

Karen situates complaints as almost a certainty, expressing awareness of the often-negative attitudes of neighbours. Interviewees employ various strategies for navigating discontent. For instance, Anna perceives the causes for neighbourly complaints as absurd and contradictory:

> Some of the neighbours have become provoked that we are renting out through Airbnb. They feel like it is bothering them. They say that they never see me around[8] anymore. But I just moved 50 metres, so they can see me as much as ever. The next thing is that there are so many tourists around, we don´t know them! And then the windows are always dark! But how can there be 'so many tourists' and also dark windows? I told them that tourists also turn on the light. […] There is no doubt that some are really pissed. Some of us understand it as envy though (Anna, CPH).

Anna addresses practical concerns from her neighbours and highlights how Airbnb hosting contributes to tensions in local communities, as undesirable consequences are not necessarily distributed to those who reap the rewards. However, she discards these concerns as irrational and legitimizes her activities through the perceived irrationality of her neighbours.

Neighbourly concerns can also be focused on notions of safety. Such concerns were solely activated by Philadelphian hosts, indicating that safety apprehensions are more predominant in their minds compared to Copenhagen hosts. Logan explains:

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[8] Minor changes have been made to conceal the placement of Anna's dwelling.

> I feel like a lot of my neighbours kind of didn't understand that. Like there are a lot of people who grow up in Philadelphia and they never leave Philadelphia, or they never leave Pennsylvania, they never leave America. Like, their mentality is like other Americans, other Philadelphians and sort of like always assume the worst. (Logan, PHL).

This implies that negotiation of safety is navigated in community relations, where discourses about dangerous strangers are activated in the mindsets of people who experience having new neighbours on a weekly basis. As such, the perception of the urban as 'a world of strangers' often found in urban theory is challenged (Lofland, 1973; Simmel, ([1903] 1950); Tonkiss, 2003). The urban dweller might treat strangers with indifference in public spaces, but on the spatial scale of the home street, or the building, strangers are recognized and not necessarily welcomed. This contrasts with the experiences of hosts, who have chosen to engage with hosting and perceive their guests as known others, having become familiarized online. Additionally, Logan distinguishes between himself as cosmopolitan and open-minded and his neighbours whom he perceives to be provincial and not equipped to comprehend his international travellers. Although negative impacts of tourism are highly debated in many cities, hosts did not connect to such narratives. Rather, they argue that tourists attracted to their listing, and Airbnb in general, are easily absorbed into the complex fabric of the city. Thus, their guests are, in their opinion, hard to differentiate, and blend in with city dwellers. This echoes well with the work of Colomb & Novy (2016) and Larsen (2019), which explores multiple types of tourists, many of whom can be difficult to distinguish from local populations. This is especially true in urban settings characterized by a certain anonymity, where guests are not easily distinguished from locals. Although Logan indicated that his neighbours would not approve, he nevertheless ran his listing successfully, and his neighbours were rarely able to identify the tourists visiting.

The Copenhagen Co-op association[9] provides an interesting case for the negotiation of collective and private interest. Residents co-own their building(s), and the housing association puts neighbourly negotiation under pressure by developing guidelines for members to comply with and balance everyone's concerns. Some associations had existing regulations about short-term rentals, others have no guidelines, and some have been developing guidelines in the wake of Airbnb. Therefore, Airbnb hosting becomes embedded differently across various housing associations, and hosts navigate and manoeuvre such guidelines differently. One strategy involves skirting the edges of the guidelines of the housing association, by utilizing that frameworks do not explicitly specify rules:

> Our statutes do not specify anything. So, I allowed myself. I didn't ask beforehand, but I allowed myself (Thomas, CPH).

Thomas demonstrates awareness that his hosting might not be positively received, by trying to minimize encounters between neighbours and guests; his guests are only allowed to use the front door and not the shared communal backyard. Several other

[9] 32% of the Copenhagen housing stock was housing associations (Erhvervsstyrrelsen, 2018), where building is co-owned by inhabitants of the association who elects members onto the association's board.

hosts explained that their co-op associations have guidelines in place limiting, but not forbidding, Airbnb hosting:

> In our housing association you are only allowed to rent out from May to October. There are many who do it when the association doesn't want them to. They are really taking chances (Peter, CPH).

> We have the rule within our housing association that you are allowed to rent out for the equivalent of seven weeks (Julie, CPH).

Peter explains how his association allows Airbnb during the most popular tourist season, coinciding with the timeframe where most locals spend the majority of their holiday. Julie explains the same pattern of considering established holiday rhythms through a time limit of seven weeks. This seems in line with the 'traditional' Danish pattern of six weeks of annual holiday. Both of these guidelines support Airbnb hosting, where the home is utilized as a resource during timeframes where the hosts would leave the home vacant. Peter additionally addresses that not everyone seems to abide by their rules, and later confesses to having breached this rule himself. This addresses performances of creating flexibility within existing timeframes, as well as uncertainty; Peter points out 'they are really taking chances', since housing associations have the authority to evict shareholders. Christine elaborates on this experience, as she was using Airbnb without the consent of her housing association:

> It wasn't really legit. Because my co-op association discovered it and wrote to me that they had learned that I was renting out through Airbnb and that I had to stop immediately (Christine, CPH).

In Christine's case the housing association required that she cease hosting immediately. Having effectively moved in with her partner, this urged her to sell her co-op apartment. Consequently, the dwelling changed from being a space of tourist accommodation to re-entering the housing stock for permanent residents.

Conclusion

Throughout this paper, I have made the claim that changes in socio-institutional frameworks are not solely occurring through changes in formal legislation. I have focused on Airbnb hosting to explore how socio-institutional contexts are being remade and challenged through the continuous framings enacted by hosts. I argue that we should not solely explore the strategic attempts to influence policy, in the 'control room' of 'platform urbanism' (for excellent examples, see Söderström & Mermet, 2020; van Doorn, 2019), but we must equally address how everyday performances of individual agents work to (de)stabilize urban and economic forms. As such, this paper can be seen in part as a contribution to the literature on the manner in which Airbnb changes our (usually) urban landscapes, as well as broader discussions on the heterogeneity of economies.

Through different strategies of navigating the socio-institutional frameworks pertaining to Airbnb, the paper demonstrates not only how hosts navigate the uncertainty of performing in a novel economic constellation, but also how such performances inform

and shape socio-institutional frameworks. As most of the strategies brought forward by hosts pertained to the novelty of Airbnb in a socio-institutional landscape not fully adapted, this paper very much contributes to understandings of the performances of unstable economic forms. A key narrative brought forward by hosts was, nevertheless, a desire to end instability and achieve legitimacy in the economic system through more formal integration into legislative structures.

This instability appeared to be easing as Airbnb entered into multiple agreements with governments. In July 2019, automatic reporting of income was initiated in Denmark (Dandanell, 2019). In March 2020, the European Commission announced an agreement with Airbnb, Booking.com, Expedia Group and Tripadvisor, which is the first cross-national agreement on regularly sharing reliable data to "contribute to more complete statistics on tourist accommodation around Europe, allow public authorities to better understand the development of the collaborative economy and support evidence-based policies" (European Commission, 2020). This integrates Airbnb hosting into existing economic systems. Whereas these tendencies indicate integration into European national systems, such national integration is not yet occurring in the USA, where many guidelines are developed at the urban level. Here New York and San Francisco are amongst the first US cities to roll out legislation challenging Airbnb hosting with attention to the impact on the housing market (Dolmetsch, 2018; Said, 2018).

Such developments add further to the geographical variation of hosting performances. Though the analysis I have shown examples of how performances vary based on a multitude of localised relationships. How some themes, like safety, are a central consideration in Philadelphia or how the prevalence in housing co-ops is creating a subsection of housing regulations to navigate within the Copenhagen context. Whether integration into national legislation will increase situated differences or offer some common reference point will depend on how national governments develop frameworks in the coming years. Whilst offering distinct insights into host performances, this research is not without limitations. A key limitation was the limited potential for comparing the sample of interviewees with the general host population within each destination. As such, the insights produced in this document do not allow for generalized claims but could be seen as a solid knowledge base from which to pursue quantified knowledge. Additionally, expanding the research to other localities would not only add richness to the conclusions provided in this paper, but also give more insight into geographical variations.

It has been claimed that Airbnb grew out of the financial crisis of the last decade. The company was founded in 2008 and often described as an attractive financial safety net (Allen, 2015). Whilst finishing this paper, another crisis is shaping everyday lives around the planet, and the current pandemic might have equally important implications for Airbnb. This health crisis has laid bare the interrelational and constructed nature of economies as many industries, including the tourist sector, have found themselves at a standstill. Negotiations of the interwoven nature of public and private concerns are being exposed, as furloughing schemes in many countries have governments covering

pay cheques from private companies and developing financial support packages for businesses.

Whilst planes and travellers are at a standstill, voices from cities highly affected by tourism are urging that we spend this time to reimagine a new, more sustainable, post-pandemic model (Robbins, 2020). The estimated value of Airbnb has fallen rapidly from $31 billion in 2017 to $18 billion by the end of April 2020, silencing, at least for the moment, speculations of Airbnb going public (Evans, 2020). Airbnb has laid off a quarter of its workforce (Collinson, 2020), and with bookings down between 80% and 90%, hosts will also be feeling financial consequences. What used to be a high-profit way of utilizing a dwelling has suddenly revealed itself to be a highly risky strategy for many hosts. In some cities, the housing stock has returned to the traditional rental market. The deputy mayor of Paris, Ian Brossat, has said: 'We intend to take the opportunity to regain control …The city could buy up some of these apartments and return them to the traditional rental market' (Burgen, Henley, & Carroll, 2020). Such statements open the door for a new chapter. If municipal agents wish to 'take control', it simultaneously opens up questions, not only about when and if tourism will return, but also how local authorities will employ this agency moving forward.

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