

$$\tau_{v,fs} = \frac{1}{n_v} \sum_{i:V_i=1} \{Y_i(1) - Y_i(0)\} \qquad \tau_{nv,fs} = \frac{1}{n_{nv}} \sum_{i:V_i=0} \{Y_i(1) - Y_i(0)\}$$