APPENDIX: An Iwasawa-Taniguchi Effect for Compton-thick AGN

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All spectra presented here are plotted with energies in the source observed frame on the lower axis, with the source rest-frame energy shown on the upper axis. Sources with an additional **apec** component included in the spectral fit are shown with a corresponding label in their legend.

The grouping used is annotated on each plot and has one of two possibilities:

- (i) Binning by a minimum number of counts per bin.
- (ii) Binning to have a minimum S/N ratio in each bin.

All sources were fitted with a simplified phenomenological model consisting of photoelectric absorption acting on a composite powerlaw (Γ , the photon index of the powerlaw was assigned to 1.4 for all cases) plus a narrow Gaussian of FWHM $\approx 2 \text{ eV}$ ($\sigma = 1 \text{ eV}$), modelling the observed continuum and narrow core of the Fe K α fluorescence line, respectively. See Section 3.3 for further details on the spectral model adopted. The corresponding confidence contours shown (where applicable) in the top right panel illustrate a delta statistic of +2.30 to represent the 1- σ (68%) confidence level for two interesting parameters^{*}

All spectra shown feature the spectral fit to the data and the DEL for the fit in the top and bottom panels, respectively. DEL is defined as the (data-model)/error.

APPENDIX A: SOURCES EXCLUDED

NuSTAR data was not publicly available for 19/55 low redshift sources from the *Neil Gehrels Swift*/BAT sample of Ricci et al. (2015), and so were excluded from this work. See Section 2.2 for more information. This excluded ESO 565-G019, which is in the Gandhi et al. (2014) bona-fide Compton-thick AGN sample, and has been studied individually in Gandhi et al. (2013) with *Suzaku* data.

In addition, our own analysis of the archival archival XMM-Newton EPIC/PN spectrum as compared to the more recent NuSTAR FPMA & FPMB spectra strongly indicated a changing-look AGN scenario for NGC 4102 and NGC 4939. These sources were thus excluded since changing-look AGN could adhere to variable obscuration effects.

Finally, 5 sources had observed rest-frame 2 - 10 keV fluxes in agreement with the interpolated rest-frame $12 \,\mu\text{m}$ flux, predicted from the relation presented in Asmus et al. (2015). These 5 sources were ruled out from our sample, and their spectra are shown in Figure A1.

^{*} https://heasarc.gsfc.nasa.gov/xanadu/xspec/manual/ XSappendixStatistics.html



Figure A1. Spectra of the 5 sources ruled out in our analysis due to an agreement with the Asmus et al. (2015) correlation between observed X-ray and mid-infrared luminosity, which can infer less than Compton-thick obscuration. For details of the spectrum, see the description at the start of the Appendix. The top and bottom panels show the spectral fit to the data and the DEL for the fit, respectively. DEL is defined as the (data – model)/error.

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APPENDIX B: SOURCES INCLUDED

Here we include individual spectra and equivalent width (EW) contours for the sources we derive EWs for ourselves. The sources are ordered in ascending 12μ m luminosity, as in Table 1 of the paper. We used the limit derived from best-fit parameters for 3 sources that the contour method did not provide a reasonable constraint for. These sources are: COS-MOS0581, COSMOS 0987 and CDFS 460. Furthermore, due to an unphysical EW determined for CDFS 443, CDFS 454 and COSMOS 2180, we fixed the EW for these sources to be < 5 keV.

The upper right panel for each source figure indicates the contour plot for the EW, with the grid best-fit values shown as faint grey points. Statistical details of the spectral fit are tabulated in the bottom right panel of each source figure. All uncertainties shown from the intersection of the horizontal black line with the solid line contour correspond to the 68% confidence level for two interesting parameters.



Figure B1. ID 1: NGC 5194

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Figure B3. ID 3: NGC 1448







Figure B5. ID 5: NGC 5728







Figure B7. ID 7: NGC 4180







Figure B9. ID 9: NGC 3393







Figure B11. ID 12: NGC 2273









Figure B13. ID 14: 2MFGC02280





Figure B15. ID 16: IC 2560









Figure B17. ID 18: NGC 7130







Figure B19. ID 20: CDFS 296









Figure B21. ID 22: IC 3639







Figure B23. ID 24: NGC 3281







Figure B25. ID 26: MCG +08-03-018







Figure B27. ID 28: MCG +06-16-028







Figure B29. ID 30: Arp 299B







Figure B31. ID 33: ESO 201-IG004







Figure B33. ID 35: NGC 7212NED02







Figure B35. ID 37: CDFS 421









Figure B37. ID 39: CDFS 384







Figure B39. ID 41: CDFS 063









Figure B41. ID 44: CDFS 400







Figure B43. ID 46: CGCG 420-015









Figure B45. ID 48: AEGIS 567







Figure B47. ID 50: NGC 7674







Figure B49. ID 52: MCG +10-14-025





Figure **B51.** ID 54: AEGIS 602







Figure B53. ID 57: CDFS 039



Figure B55. ID 59: CDFS 448







Figure B57. ID 61: COSMOS 0581







Figure B59. ID 63: 2MASX J03561995-6251391







Figure B61. ID 65: COSMOS 0363





Figure B63. ID 68: COSMOS 2180









Figure B65. ID 71: IRAS F15307+3252