Theorem 0.1. There are $\Sigma_{1}$ sets $A, B \subset \omega$ such that $A \not \leq_{m} B$ and $B \not \leq_{m} A$
Proof. Fix a universal set $W \subset \omega \times\left(\omega^{2}\right)$ with a stratification $\bigcup_{s \in \omega} W_{s}$. Fix a partition $\omega=\bigcup_{e \in \omega} a_{e}$ of natural numbers into infinite sets.

By recursion on $s \in \omega$ build finite sets $A_{s}, B_{s} \subset \omega$ and finite partial functions $w_{s}: \omega \rightarrow \omega^{2}$ (the work) such that, among other things,

- $A_{s}, B_{s}$ increase with respect to inclusion;
- for every $e \in \omega$, if $2 e \in \operatorname{dom}\left(w_{s}\right)$ then $f(2 e)=\langle n, m\rangle$ for a pair $\langle n, m\rangle \in W_{e}$ such that $n \in A_{s} \nless m \in B_{s}$;
- for every $e \in \omega, 2 e+1 \in \operatorname{dom}\left(w_{s}\right)$ then $f(2 e+1)=\langle n, m\rangle$ for a pair $\langle n, m\rangle \in W_{e}$ such that $n \in B_{s} \nleftarrow m \in A_{s}$.

The idea is that the whole construction will be performed by a Turing machine. This together with (1) will guarantee that $A=\bigcup_{s} A_{s}$ and $B=\bigcup_{s} B_{s}$ will be $\Sigma_{1}$ sets. Moreover, the work $w_{s}$ will converge to some partial function $w: \omega \rightarrow \omega^{2}$ such that for every $e$ such that $W_{e}$ is a graph of a total function, both $2 e$ and $2 e+1$ will be in the domain of $w$. It then has to be the case that $A$ is not many-one reducible to $B$ and vice versa: every putative recursive reduction is realized as $W_{e}$ for some $e \in \omega$, and then the second and third item show that $w(2 e)$ and $w(2 e+1)$ are pairs witnessing that $W_{e}$ does not reduce $A$ to $B$ and vice versa.

One important thing to understand is that the work $w_{s}$ will not monotonically increase to $w$, but converge to $w$ in some unpredictable fashion. As a result, $w$ will not be a $\Sigma_{1}$ function.

To describe the recursion, I need some provisional definitions. If $e \in \omega$, I will say that the requirement $2 e$ needs attention at stage $s$ if $2 e \notin \operatorname{dom}\left(w_{s}\right)$ and there is a pair $\langle n, m\rangle \in\left(W_{s}\right)_{e}$ such that $n \in a_{2 e}, n \notin A_{s}$, and $n$ is not equal to any number on the pairs in the set $\operatorname{rng}\left(w_{s} \upharpoonright 2 e\right)$. Similarly, the requirement $2 e+1$ needs attention if $2 e+1 \notin \operatorname{dom}\left(w_{s}\right)$ and there is a pair $\langle n, m\rangle \in\left(W_{s}\right)_{e}$ such that $n \in a_{2 e+1}, n \notin B_{s}$, and $n$ is not equal to any number on the pairs in the set $\operatorname{rng}\left(w_{s} \upharpoonright 2 e+1\right)$.

Now, the recursion can be succintly described as follows. Start with $A_{0}=$ $B_{0}=w_{0}=0$. Suppose that $A_{s}, B_{s}$, $w_{s}$ have been found. Look for the least requirement $d$ (the requirement of highest priority) which needs attention at stage $s$. This is a finite search as the set $W_{s}$ is finite. If the search comes up empty, set $A_{s+1}=A_{s}, B_{s+1}=B_{s}, w_{s+1}=w_{s}$. Otherwise, the description divides according to whether $d$ is even or odd; let me describe the case when $d$ is even, $d=2 e$. Find the least pair $\langle n, m\rangle$ which witnesses the fact that $2 e$ needs attention; again, this is a finite search. Let $w_{s+1}=\left(w_{s} \upharpoonright 2 e\right) \cup\{\langle 2 e,\langle n, m\rangle\}$. If $m \in B_{s}$ then let $A_{s+1}=A_{s}, B_{s+1}=B_{s}$; if $m \notin B_{s}$ then let $A_{s+1}=A_{s} \cup\{n\}$ and $B_{s+1}=B_{s}$. If $d$ is odd, $d=2 e+1$, exchange the role of $A, B$.

The first important observation is that the recursion demands listed in the bulleted items above survive each stage of the recursion. The second observation is that $w_{s} \subset w_{s+1}$ may fail; the tail of $w_{s}$ past $d$ is erased, and the work done there is said to have been injured.

We now have to verify the expectations set out initially about the limit $w$ of $w_{s}$.

Claim 0.2. For every $e \in \omega$ there is a stage $s_{e} \in \omega$ such that for all $s \geq s_{e}$, $w_{s} \upharpoonright e=w_{s_{e}} \upharpoonright e$.

Proof. By induction on $e . s_{0}=0$ works. Suppose the claim is known for $e$. If for all $s \geq s_{e}, e \notin \operatorname{dom}\left(w_{s}\right)$, then $s_{e+1}=s_{e}$. Otherwise, pick the least $s \geq s_{e}$ such that $e \in \operatorname{dom}\left(w_{s}\right)$ and let $s_{e+1}=s$. In this latter case, to see that $s$ works as desired, observe that the work done at $e$ is never injured past stage $s$, since such an injury would require that some work of priority higher than $e$ is done past stage $s$, and by induction hypothesis this is not the case.

The claim lets us define the limit $w=\bigcup_{e} w_{s_{e}} \upharpoonright e$.
Claim 0.3. $A \subset \bigcup_{e} a_{2 e}, B \subset \bigcup_{e} a_{2 e+1}$, and for each $e$, the sets $A \cap a_{2 e}$ and $B \cap a_{2 e+1}$ are finite.

Proof. The only time a number $n$ gets placed in the set $A$, it is for a requirement $2 e$ of highest priority, and one of the demands there is that $n \in a_{2 e}$. Thus $A \subset \bigcup_{e} a_{2 e}$. Also, by the previous claim, the requirement $2 e$ has highest priority only finitely many times, so $A \cap a_{2 e}$ is finite.

Claim 0.4. For every $e \in \omega$ such that $W_{e}$ is a total function, both $2 e$ and $2 e+1$ are in $\operatorname{dom}(w)$.

Proof. Let me deal with case of $2 e$. Look at the set $a_{2 e} \cap A$ together with set of all numbers that appear in the pairs in the range of $w_{s_{2 e+1}} \upharpoonright 2 e$. This is a finite set. Thus, there has to be a number $n \in a_{2 e}$ which is not in it. Since $W_{e}$ is a total function, there is a number $m$ such that $\langle n, m\rangle \in W_{e}$. Suppose towards contradiction that $2 e \notin \operatorname{dom}\left(w_{s_{2 e+1}}\right)$. Then, the triple $\langle e,\langle n, m\rangle\rangle$ will appear in $W_{s}$ for some $s>s_{2 e+1}$ and at that stage the pair $\langle n, m\rangle$ stands witness to the fact that the requirement $2 e$ has the highest priority and will be placed in $\operatorname{dom}\left(w_{s+1}\right)$, which contradicts the choice of $s_{2 e+1}$.

The proof of the theorem is now complete.

