**Excerpts from papers**

This document refers to specific sentences in the papers that were used to construct the variables for the analysis. The comments we add is marked by *A&A*. The studies in this document are depicted in Table A1 of Appendix A.

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| 1. **Andersson et al., 2023** | **Nudges and threats: soft vs hard incentives for tax compliance** |

***Letters sent (page 11): “***When testing our hypotheses, we study the behaviour of delinquent Swedish taxpayers who receive a reminder to pay their taxes in early December.***”***

***Treatment measured (page 11):*** payment done in December; payment done from December-February

*A&A: Letter dispatch is assumed on December 1. December payment is assumed to be measured on December 31, while December-February payment is assumed to be measured on February 28. This is done to calculate a time interval between letter dispatch and treatment measurement.*

***Includes late-payers? (page 14) “***The Randomized Controlled Trial (RCT) involved roughly 57,000 individuals with a tax debt between SEK 1,000 and SEK 3,000 in December 2018. All those taxpayers received one extra sheet of paper with the standard December letter.***”***

***Tax Type:*** Income tax

***Includes self-employed (page 12): “***We only exclude individuals with a registered income from any business activity or individuals we are in other ways able to define as self-employed. Self-employed individuals are subject to different cut-offs and are not part of the objective of this paper.***”***

***Outcome variables (page 11)***: “The three outcome variables we are interested in are (1) whether the taxpayer makes a payment in December, (2) whether they make a payment during the period December–February and (3) whether or not the debt is handed over to the EA (for those with taxes due of at least SEK 2,000).”

*A&A: We do not code the last one.*

***Full or Partial Compliance:*** *A&A:*The context suggests full compliance.

***Control group (page 22): “***Table 3 shows the results below the SEK 2,000 cut-off, where we test Hypothesis 4 (that taxpayers react to information that the majority of people pay their taxes on time) by comparing behaviour between the two different treatments, the control letter (Letter 1) and the minority norm letter (Letter 2).***”***

*A&A: Letter 1 is the control for both cut-off experiments. Letter 1 is similar to letters sent in the control group in other experiments.*

*A&A: Results in Table 4, Column 3 and 4 are contaminated with external enforcement effort and should be dropped (page 23).*

*“*It makes intuitive sense that the longer-run effects are lower since individuals who refrained from paying were handed over and received sharp letters from the EA in January. The longer-run treatment effects may thus be attenuated since the reactions to the standard EA letters in January may partially iron out the differences between treatment groups.*”*

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| 1. **Antinyan and Asatryan, 2020** | **Tax Compliance Nudges in Armenia** |

***Letters sent:*** “The dispatch started on January 29, 2020.”

***Treatment measured:*** “The outcome of the intervention was measured at the end of the 1st quarter, i.e., at the end of March 2020.”

*A&A: To be able to calculate a time interval between nudge dispatch and treatment measurement, we assume all nudges are dispatched on January 29, 2020, and compliance is measured on March 31, 2020.*

***Includes late-payers?*** *A&A: No, see outcome variable below.*

***Tax Type:*** Turnover tax

***Includes self-employed:*** *A&A:**No*

***Outcome variables:*** i/ Continuous, indicating how much turnover (or turnover tax) individual *i* declared in the first quarter of 2020; ii/ Binary, indicating the probability of reporting turnover in the first quarter of 2020

***Full or Partial compliance:*** *A&A: Partial, any turnover can be reported.*

***Control group: “***… a control group, which was not exposed to any treatment”

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| 1. **Antinyan et al., 2021** | **Does the frequency of reminders matter for their effectiveness? A randomized controlled trial** |

**Letters sent (page 755)** “We dispatched the reminders from September 17 to October 11 (inclusive), 2019 and evaluated the impact of the intervention as of November 18, 2019.” “The first reminder in all the treatments was sent on the same date (i.e., September 17, 2019).”

**Treatment measured:** *A&A: See above.*

*A&A: For the sake of comparability with the remaining studies, we only code the LF treatment. Thus, the nudge is dispatched on September 17, 2019 and the effect measured as of November 18, 2019.*

***Includes late-payers? (Abstract) “***We assess the impact of reminder frequency on the probability of paying overdue property taxes in a randomized controlled trial in China.***”***

***Tax Type:*** Property tax

***Includes self-employed:*** *A&A: No*

**Outcome variables (page 756):** “Since the outcome measure is a binary variable, indicating whether individual *i* paid her overdue property tax during the experiment or not, we utilize a linear probability model (LPM) to estimate the Eq. (1).”

**Full or Partial compliance (page 754):** “Partial payments are not possible and the tax should be paid in full.”

***Control group (page 755): “***(i) *Control* : no communication between tax authorities and taxpayers takes place.”

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| 1. **Ariel, 2012** | **Deterrence and moral persuasion effects on corporate tax compliance: findings from a randomized controlled trial** |

***Letters sent (page 43):*** *“*Similar to previous tax compliance experiments, tax letters were used to test how companies react to either deterrence or moral persuasion strategies. These official letters, signed by the head of the ITA and delivered to all participants on the same date (December 26, 2006), were meant to increase compliance from the taxpayers who received them.*”*

***Treatment measured (Figures 1,2):*** The behavior of the firms is measured 1,2,3,4 months after the intervention.

***Includes late-payers?:*** “Companies would normally report their VAT liability on a monthly basis” (page 43). “The ITA has granted access to data from four consecutive tax reports following the treatment (January–April 2007), as well as from four consecutive tax reports 1 year prior to the treatment (January–April 2006).” (page 45)

***Tax Type (page 40): “***Unlike previous research, this experiment looks specifically at a form of business tax collected from the overall corporate community: value-added tax (VAT).”

***Outcome variables (page 45):*** Tax Payments. *A&A: The paper also reports Gross Sales, and Tax Deductions. However, we borrow the variable that has the highest comparability with the remaining studies.*

***Full or Partial Compliance:*** *A&A: Partial compliance as taxpayers can always understate payments by partial reporting.*

***Control group (page 41)****:* “Participants were randomly allocated into the three arms of the trial, using a computer-generated randomization syntax, in a 3:1 ratio—731 and 732 corporations to the two treatment groups (deterrence and moral persuasion) and 2,932 corporations to a no-treatment control group.”

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| 1. **Bergolo et al., 2023** | **Tax audits as scarecrows: evidence from a large-scale field experiment** |

***Letters sent******(page 125):*** “The letters were mailed by Uruguay’s postal service on August 21, 2015, and the vast majority were delivered to taxpayers during the month of September.”

***Treatment measured (page 125): “***The main outcome of interest is the total amount of VAT liabilities remitted by taxpayers in the 12 months after receiving the letter.”

***Includes late-payers?:*** *A&A: No*

***Tax Type (page 123):*** “Our main focus for the study of tax evasion is the VAT, which represents the largest tax liability for firms in Uruguay and also the largest source of tax revenue.”

***Includes self-employed:*** *A&A: No*

***Outcome variables (page 125):*** “The main outcome of interest is the total amount of VAT liabilities remitted by taxpayers in the 12 months after receiving the letter”

***Full or Partial Compliance:*** *A&A: Partial compliance, as the firms can understate their VAT payments.*

***Control group (Panel A)****:* Baseline letter present.

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| 1. **Biddle et al., 2018** | **Behavioral insights on business taxation: evidence from two natural field experiments** |

***Letters sent (page 33): “***On 12 November 2015, the ATO sent out 2,938 letters to four treatment groups and a control group.”

***Treatment measured (page 33):* “**The data collection for the trial ended in February 2016, and de-identified data were made available by the ATO after the registration of the trial in the AEA RCT Registry on 24 February 2016 (AEARCTR-0000833, https:// www.socialscienceregistry.org/trials/833).**”**

***Includes late-payers?*** *A&A: Includes both late and intime payers. The deadline for payments was 30 November, 2015. The authors observe payments from 12 November until February.*

***Tax Type (page 33): “***Businesses in Australia collect the Goods and Services Tax (GST) for the government.”

***Includes self-employed (page 34): “***About 43% to 48% of each subsample is made up of ‘‘micro enterprises’’ with an aggregated annual turnover below the threshold of AUD 2 million. Only a few of these micro enterprises consist of self-employed individuals (about 5% in each subsample). The majority of businesses in our sample are registered as companies or trusts.***”***

***Outcome variables* (Table 2)**: Total amount of payments by the taxpayer; BAS report revised or not by the business (Rows 1 and 4). *A&A: These are the outcome variables with the highest comparability with other studies.*

***Full or Partial Compliance:*** *A&A:* Partial, as the taxpayer can underreport the taxes due

***Control group (page 33)****:* ***“***On 12 November 2015, the ATO sent out 2,938 letters to four treatment groups and a control group.”

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| 1. **Bluementhal et al., 2001** | **Do normative appeals affect tax compliance? Evidence from a controlled experiment in Minnesota** |

***Letters sent (page 128-129):***“One (Letter1: Support Valuable Services), sent on January 27, 1995”… “The other letter (Letter2: Join the Compliant Majority), mailed on February 6, 1995”

***Treatment measured (page 129): “***Tax return data for tax years 1993 and 1994 (from returns filed during 1994 and 1995, respectively) for the treatment and control groups were generously made available to the authors, who served as consultants during the design and execution of the experiment, by the Minnesota Department of Revenue.”

*A&A: Based on this text, and taking into consideration the companion Slemrod et al. (2001) paper, we assume end of December 1995 the last day of measurement.*

***Includes late-payers? (from the letter in the appendix):*** “The income tax filing season has started. We at the Minnesota Department of Revenue want to remind you that filing before April 17 will let us process your return faster.”

From Slemrod et al (2001, page 461): “The December processing date, however, allowed us to include most of the taxpayers who might have filed late or requested an extension in 1995, perhaps as a result of the experimental treatment. …. A Minnesota taxpayer is required to file and pay estimated tax quarterly if expected tax will be $500 or more above withholding and expected tax credits. ….”

*A&A: Given that the papers are part of the same experiment and the information above, we deduce that late payers are present in the experiment, since the last day of measurement is the end of December, 1995. Thus, there can be individuals who pay after the deadlines.*

***Tax Type (page 128):*** Individual Income tax: *“*a reminder that the filing season had started, an admonition to carefully report all income and to take only the appropriate deductions, and some information regarding how to obtain assistance and additional forms and schedules.*”*

***Includes self-employed (page 129):*** “Of particular interest for the purposes of this research are: the date of filing, the taxpayer’s filing status, the presence and magnitude of particular sources of income (e.g., self–employment income….”

***Outcome variables (page 130):*** “We first examine whether those taxpayers that received a normative communication changed their compliance behavior, as measured by income reported or tax paid, compared to taxpayers that received no such communication.”

***Full or Partial Compliance:*** *A&A: Partial compliance as the taxpayers can understate their taxes due by partial reporting.*

***Control group (page 128)****: “*Data was also collected from a third group of 20,000 people who received no letter, serving as controls for both letters*”*

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| 1. **Boning et al., 2020** | **Heard it through the grapevine: the direct and network effects of a tax enforcement field experiment on firms** |

***Letters sent (page 3):*** “A second group received an informational letter early in the first quarter of 2015”.

***Treatment measured:*** one quarter, two quarters, three quarters and four quarters after the intervention

***Includes late-payers?:*** *A&A: No*

***Tax Type:*** Federal Tax Deposit

***Includes self-employed:*** *A&A: No*

***Outcome variables*** (Figure 2): Amount of tax remitted, Probability of any tax remitted, log tax remitted

***Full or Partial Compliance:*** Partial, as the business can understate the amount of taxes due.

***Control group (***page 3***)****: “*A control group was not contacted about their employment tax deposits. “

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| 1. **Bott et al., 2020** | **You’ve got mail: a randomized field experiment on tax evasion** |

***Letters sent******(page 2805):*** “The basic structure of the experimental design is that all individuals in our sample received a prepopulated tax return for the follow-up year in week 14 of 2013, and individuals in the treatment arms then received a letter from the Norwegian tax authorities in week 15 about how to report foreign income in the tax return.”

***Treatment measured (page 2805): “***The individuals could make changes to the prepopulated tax return, including self-reporting of foreign income, until the deadline in week 18.”

***Includes late-payers?:*** *No*. *A&A: See the description in letter sent and treatment measured.*

***Tax Type (page 2803): “***When filing their taxes, taxpayers are reminded to declare all income, both domestic and foreign, earned in the previous fiscal year.”

***Includes self-employed (page 2804):”*** From the left part of Table 1, we observe that compared with the general population, the tax subjects with foreign income are more likely to be non-Norwegian citizens, a large share of whom are from other Nordic countries. We also observe that the individuals with foreign income are slightly more likely to be male and self-employed and are on average a few years older than the general population.”

***Outcome variables (page 2809):*** “…where yi,t is self-reported foreign income for individual i for year t.”

***Full or Partial Compliance:*** *A&A: Partial.*

***Time between contact and measurement:*** 3 weeks

***Control group (page 2805)****: “*The individuals in the control group did not receive any letter from the tax.” However, the specifications are such that the letters are evaluated *versus* a baseline letter.

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| 1. **Boyer et al., 2016** | **Do norms on contribution behavior affect intrinsic motivation? Field-experimental evidence from Germany** |

***Letters sent:*** *N/A*

***Treatment measured (page 143): “***In our empirical analysis we include all payments received within the first 20 weeks of the experiment (corresponding to 94% of all payments effected until December 31, 2013).”

***Includes late-payers?:*** *A&A: No*

***Tax Type:*** Church tax

***Includes self-employed:*** *A&A: The paper mentions about filing for personal income tax, which is done by self-employed individuals in Germany.*

***Outcome variables (Table 4):*** Individual contributed to the church tax or not; the log amount an individual contributed

***Full or Partial Compliance:*** *A&A: Partial compliance*

***Control group****: A&A: Donation letter is considered the baseline info.*

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| 1. **Brockmeyer et al., 2019** | **Casting a wider tax net: experimental evidence from Costa Rica** |

***Letters sent******(page 63):*** *“*Emails were sent to firms with third-party information starting March 4, 2015, and to firms without third-party information starting April 7, 2015.”

***Treatment measured (page 66):*** “Outcomes are measured at 15 weeks after the experimental interventions, unless stated otherwise.”

***Includes late-payers? (page 62):*** “The target population included 115,000 firms that were registered with the tax authority but had not filed their income tax declaration for 2014 by February 15, 2015, two months after the regular filing deadline. Of these non-filers, the experiment targeted 49,757 firms that had an email address on file.”

***Tax Type:*** Income Tax

***Includes self-employed (page 65):*** “The larger share of self-employed among the non-filers is consistent with the general view that the self-employed are particularly prone to tax evasion.”

***Outcome variables:*** Filed tax or not (T1C1), Tax reported or not (T1C2), Made a payment or not (T1C3), Log payment (T1C4), Payment (T1C5)

***Full or Partial Compliance:*** *A&A: Partial*

***Control group (page 62)****:* “The control group received no email message.”

*A&A: Table 5 results are contaminated. These are long-run results and not among main estimates. If such estimates are not among main estimates we leave them in the sample.*

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| 1. **Brockmeyer et al., 2021** | **Taxing property in developing countries: theory and evidence from Mexico** |

***Letters sent (page 22): “***The Ministry of Finance sent out enforcement letters to 80,000 delinquent taxpayers between July 28 and August 11, 2014, requesting that they pay their outstanding tax debt accumulated from bimester 4 of 2009 to bimester 3 of 2014.”

***Treatment measured (page 23): “…***where *Yi* is the outcome for property *i* evaluated 40 days after the sending of all letters…”

***Includes late-payers?:*** *A&A: Works with delinquent taxpayers (see above)*

***Tax Type:*** Property tax

***Includes self-employed:*** *A&A: No*

***Outcome variables (Table 2)***: Any payment made or not; Payment amount

***Full or Partial Compliance:*** *A&A:* Partial, the outcome variable is any payment made or not

***Control group (page 22): “***A control group of 10,000 delinquent taxpayers received no letter.***”***

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| 1. **Cahlikova et al., 2021** | **Carrots, sticks, or simplicity? Field evidence on what makes people pat TV fees** |

***Letters sent (page 13): “***The letters were sent in four batches in May and June 2017 with app. 19,500 mailings each, weekly apart from each other.***”***

***Treatment measured (page 13): “***In the main part of the analysis, we evaluate responses at 90 days after sending the letters.*” A&A: We also include the secondary part of the analysis for consistency.*

**“**Table A.9 shows that we reach the same conclusion when evaluating at 40 days and at 115 days instead.**”**

***Includes late-payers? (page 12) “***The CT by law gathers data from electricity providers and generates a set of potential evaders, when the identification of the person listed on the electricity bill is not included in the database of registered payers for this address.”

***Tax Type:*** *TV tax*

***Includes self-employed:*** *A&A: No.*

***Includes business (page 6):*** “We restrict our scope only to the CT and regular households as commercial entities face a different situation.”

***Outcome variables (page 13)***: “The overall setting allows us to collect two main outcome variables, as specified in the preanalysis plan: (i) whether recipient's household responded to the letter in any way (by registering, updating their contact details, filing a claim of possession of no TV, etc.) and/or (ii) registered for the regular payment of the license fees.”

***Full or Partial Compliance:*** *A&A: The context hints on full compliance.*

***Control group (page 17):*** “The coefficients β2 to β 6 and 𝛾1 to 𝛾2 capture the treatment effects of the specified interventions relative to the baseline letter and envelope, respectively.”

*A&A: Experiment 2 is not coded.*

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| 1. **Castro and Scartascini, 2015** | **Tax Compliance and Enforcement in the Pampas: Evidence from a Field Experiment** |

***Letters sent******(page 71):*** “The tax bills containing the treatment messages were sent out in August 2011, corresponding to payments due in the September–October (Bim 5) billing period of the same year.”

***Treatment measured (page 71):*** “The tax bills containing the treatment messages were sent out in August 2011, corresponding to payments due in the September-October (Bim 5) billing period of the same year.”

***Includes late-payers?*** *A&A:**No, the variables study whether the taxpayers pay their Bim 5 taxes during the interval under investigation.*

***Tax Type (page 66): “***For that purpose, we conducted an experiment designed to test the determinants of compliance with the most relevant municipal tax in a municipality of Argentina, which is equivalent to a property tax*.”*

***Includes self-employed (page 70): “***The units of analysis are individual taxpayers”

***Outcome variables (page 73):*** “The main outcome variable, *paid,* takes the value 1 only if the taxpayer has paid in full the total tax liabilities for the period of the experiment. Two variables record the timeliness of the payment: *paid\_by1D* takes the value of 1 if the payment took place before the first due date; *paid\_by2D* takes the value of 1 if the payment took place before the second due date.”

***Full or Partial Compliance:*** *A&A: Full compliance.*

***Control group****: A&A: Receives a tax bill. The changes in the treatment groups are done directly in the tax bill.*

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| 1. **Scartascini and Castro, 2019** | **Imperfect inattention in public policy: a field experiment during tax amnesty in Argentina** |

***Letters sent (page 8): “***Tax amnesties took place in September 2013, June 2015, and May 2017. We implemented our intervention during that last amnesty.”

***Treatment measured (page 11): “***The data also include information about each taxpayer’s decision to join the amnesty; the payment plan that was selected, and the date of payment for each bill **during the following five months** since the amnesty was open (May 9, 2017) regardless of whether the taxpayer joined or not any amnesty plan.”

***Includes late-payers?*** *A&A: Targets tardy taxpayers in an amnesty program*

***Tax Type:*** Property tax

***Includes self-employed:*** *A&A: No*

***Outcome variables* (page 12)**: “We look at four different outcomes: (i) the amount of debt paid (in logs)…”

*A&A: We borrowed only the outcome variable mentioned above, to assure comparability across studies.*

***Full or Partial Compliance:*** *A&A: Partial compliance*

***Control group:*** *A&A: Receives the old tax bill*

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| 1. **Castro et al., 2022** | **The direct and indirect effects of messages on tax compliance: Experimental evidence from Peru** |

***Letters sent (page 489): “***In sum, we sent a message each month starting in October 2018 until January 2019. We carried out the post-intervention survey in August of 2019.”

***Treatment measured* (Table A1)*:*** Compliance is measured monthly from October 2018 to Jan 2020

*A&A: For the first four months the message is sent, and the impact is measured within the same month. To be able to make a quantification, we assume that in the first four months there is 0.5-month difference between the message and the impact measurement. We make this assumption to be able to quantify the time difference between the treatment and its measurement.*

***Includes late-payers? (page 488)* “**Finally, notice that all our messages addressed their recipients in a neutral way (i.e., we did not address them as debtors). This was because our sample comprised potential rental income taxpayers as we could not be completely sure that they were leasing a property**”**

*A&A:**No late taxpayers are coded.*

***Tax Type (page 484): “***We carry out a randomized controlled trial in six districts of Lima, Peru to evaluate the direct and indirect effects of three different types of messages addressing the payment of the rental income tax.”

***Includes self-employed:*** *A&A: There are self-employed in the sample, as the paper also looks at the self-employment income tax.*

***Includes business (Footnote 23):*** Firms were not included.

***Outcome variables (page 490)***: “First, the total amount paid of each type of tax since the start of the experiment until a particular month. We transform this amount using the inverse hyperbolic sine function, which allows us approximate the natural logarithm retaining zero-valued observations. Second, we define a dummy variable that equals one if the individual has made a tax payment since the start of the intervention until a particular month.”

*A&A: The hyperbolic sin transformation is not coded. See Santoro (2024) in this document.*

***Full or Partial Compliance:*** *A&A: Partial*

***Control group (page 484): “***The comparison group received a short reminder that was repeated in all three messages***”***

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| 1. **Chadimova, 2023** | **Timing, deterrence, and simplicity in repetitive nudges** |

***Letters sent (page 5): “***The experiment was run in October and November 2020 when the second letters were sent out, and next, the data was collected until the end of January 2021***”***

***Treatment measured (page 5): “***In the main part of the analysis, we evaluate responses 32 days after sending the letters.***”***

***Includes late-payers? (page 1):*** “In the experiment, we reach a unique sample of “non-complying” households who were already contacted with the first letter but did not respond.”

***Tax Type:*** TV tax

***Includes self-employed:*** *A&A: No*

***Includes business:*** *A&A: No*

***Outcome variables (page 6)***: “ii) *registration rate*, i.e., whether an addressed household registered into the TV fee database.”

***Full or Partial Compliance:*** *Full compliance*

***Control group (page 3): “***We created four new letters sent to the pre-selected sample of the Czech households, i.e., T1 *Baseline* letter and three other treatment letters T2 *Fine*, T3 *Trial*, and T4 *Fine + Trial*.***”***

*A&A: Table A-6 is preferred, since it drops all the households that reacted before the intervention was sent. 62 day results in the appendix are also coded to be coherent with other studies.*

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| 1. **Chirico et al., 2019** | **Deterring property tax delinquency in Philadelphia: an experimental evaluation of nudge strategies** |

***Letters sent (page 484):*** *“*Our experiment began with the mailing of our experimental reminder letters in mid-June, 2015 and continued to December 31, 2015.”

***Treatment measured (page 487): “***Our experiment started on June 15, 2015. The one- and three-month results are compelling since they are not “contaminated” by the activities of outside collection agencies. For our experiment, the City delayed their collection efforts until mid-September 2015.”

***Includes late-payers?:*** *A&A: Includes exclusively late taxpayers*

***Tax Type:*** Property tax

***Includes self-employed:*** *A&A: No*

***Outcome variables* (page 487)**: “We consider three distinct outcome measures for tax compliance behavior. First, did the taxpayer make any contribution at all toward their tax bill; this is the *ever-paid* response. Second, did the taxpayer make a full payment of their tax bill; this is the *paid-in-full* response. Third, what was the total amount paid by the taxpayer; this is *total paid*.”

***Full or Partial Compliance:***Both are considered (see above)

***Control group (page 480)****: “*Compliance behaviors of those receiving a reminder letter were compared to a holdout sample that received no reminder letter.”

*A&A: Table 3 results are contaminated, because of the efforts of external debt agencies to collect the debt.*

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| 1. **Cohen, 2020** | **Low-cost tax capacity: a randomized evaluation on tax compliance with the Uganda Revenue Authority** |

***Letters sent (page 13): “***The treatment groups received a message on June 28, two days prior to the end of the fiscal year on June 30, June 30 is also the deadline to file and pay individual taxes, though late payments are routinely accepted.***”***

***Treatment measured (page 15): “***Outcomes consist of indicators for whether any tax, the presumptive, and the personal income tax, respectively, were paid between the date of treatment, June 28, and September 1, 2019.***”***

***Includes late-payers?***Includes both in time and late payers. The outcome is measured as of September 1, the deadline for payment is June 30. The messages are sent on June 28.

***Tax Type (page 9): “***Uganda has two individual-payable income taxes, the presumptive tax and the personal income tax (PIT).***”***

*A&A: The paper speaks about businesses run by individuals who need to file and pay the tax. The context is a bit specific, and the focus of the paper is on individuals, that’s why the corporate tax is coded as 0, however it is coded that the paper includes businesses.*

***Includes self-employed (page 9): “***For these sorts of small businesses, no business tax registration is required; rather, an individual pays using their personal taxpayer identification number (TIN), and does not need to declare to the government that they have a business in order to do so.***”* “**The personal income tax applies to all individuals who generate income via self-employment above a certain threshold. Individuals who earn more than $750 USD (UGX 2.82 million) annually are required to pay this tax, which has increasing marginal rates capping out at 30%, with no upper limit.**”**

***Outcome variables (page 14)***: “First, I examine the average effects of the treatment on the study population on tax payment incidence in Table 2, and on tax payment amount in Table 3.”

***Full or Partial Compliance:*** *A&A: Partial as individuals can underreport the income tax*

***Control group (page 13):*** “Control: No text sent”

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| 1. **Coleman, 1996** | **The Minesota income tax compliance experiment: state tax results** |

***Letters sent:*** “The experimental treatment group received a letter by first-class mail from the commissioner in January 1995.”(Strategy 1, page 3)“The taxpayers were sent a letter in January 1995 telling them that they could use a special phone number (local metro number or "800" for non-metro) to get tax information, including state and federal tax forms and help with both their state and federal taxes.”(Strategy 2, page 4)“One group of about 20,000 taxpayers got a letter in January 1995 making a rational argument for paying taxes.”(Strategy 3, page 5)

***Treatment measured (page 1):*** “The portion of the sample used for the final analysis consisted of taxpayers whose 1994 taxes were filed and processed by the Department of Revenue by the end of November 1995.”

*A&A: 1st of January assumed as the letter dispatch date. November 30th is assumed the treatment measurement date.*

***Includes late-payers? (page 2): “***The November 1995 processing date, however, allowed us to include most of the taxpayers who might have filed late or requested an extension in 1995, perhaps as a result of the experiment.”

***Tax Type (Executive Summary):* “**This report describes the Minnesota Income Tax Compliance Experiment conducted by the Minnesota Department of Revenue in 1995.**”**

***Includes self-employed (page 2): “***Previous research on tax evasion points to several factors associated with evasion, including income not subject to withholding tax and ownership of a sole proprietorship. The high risk group was a random sample from taxpayers who filed a federal schedule C or F (indicating business or farm income) in 1993 and who paid Minnesota estimated tax in 1993.***”***

***Outcome variables* (page 8)**: “To measure payment compliance, we started with the reported income and amount of state taxes paid on average within each experimental group and control group.”

***Full or Partial Compliance:*** *A&A: Partial compliance, as any income or tax can be reported*

***Control group (page 1): “***These changes were compared with changes in a control group of taxpayers who were not affected by the experiment.”

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| 1. **Collin et al., 2021** | **Property tax compliance in Tanzania: can nudges help?** |

***Letters sent (page 6):* “**The majority of messages were sent out after June 20, fewer than ten days before the initial deadline to pay property tax.”

***Treatment measured (page 7):*** “Our data on outcomes was retrieved from the TRA at the beginning of August 2018.”

***Includes late-payers?*** *A&A: Depending on a specification, late taxpayers are either not in the sample or are in the sample along with taxpayers who pay in time.*

***Tax Type (page 4): “***The frame for this experiment is a list of 241,200 properties for which, as of June 1st, 2018, no property tax had been paid to the TRA for the 2017/2018 tax year.***”***

***Includes self-employed:*** *A&A: No*

***Outcome variables (page 7)***: “Where Pi is alternatively whether the taxpayer has paid anything to the TRA or the amount the taxpayer has paid.”

***Full or Partial Compliance:*** *A&A: Partial, since the outcome variable is whether taxpayer paid anything to the TRA.*

***Control group (Abstract):*** *“*They either received a simple text-message reminder to pay their tax (a test of salience), a message highlighting the connection between taxes and public services (reciprocity), a message communicating that non-compliers were not contributing to local or national development (social pressure), or no message (control).*”*

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| 1. **Cranor et al., 2020** | **Communicating tax penalties to delinquent taxpayers: evidence from a field experiment** |

***Letters sent (page 336):*** “The sample consisted of 90,349 Colorado taxpayers who were identified by the DOR as delinquent and were slated to be mailed the NOD letter in July of 2016, following the close of the tax filing season in mid-April of 2016.”

***Treatment measured (page 341):*** “Our first analysis considers the effect of the notice variants on payments by taxpayers. The outcome we consider is an indicator for whether the taxpayer has paid off their balance in full by the statutory deadline (30 days from receipt of the NOD letter).”

***Includes late-payers? (page 336)*** *“*The sample consisted of 90,349 Colorado taxpayers who were identified by the DOR as delinquent and were slated to be mailed the NOD letter in July of 2016, following the close of the tax filing season in mid-April of 2016.”

***Tax Type (page 334): “***Our primary contribution is to provide new evidence on the effectiveness of these approaches within a large field experiment in a policy-relevant setting — income tax collection by U.S. state taxing authorities.***”***

***Includes self-employed:*** *A&A: No*

***Outcome variables (page 338)***: “Our main outcome variables relate to whether taxpayers made a payment on their account. Specifically, we track whether a taxpayer fully pays off the outstanding balance on their account, as well as whether a taxpayer makes a partial payment by creating a payment plan with DOR.”

***Full or Partial Compliance:*** *A&A: Full or partial payment (see above)*

***Control group (page 332):*** “The final experimental group served as the control group and received the version of the notice sent in prior years.”

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| 1. **Cruces et al., 2023** | **Design of partial population experiments with an application to spillovers in tax compliance** |

***Letters sent (page 17):*** “The letters were delivered between September 28th and October 7th, 2020, corresponding to payments due on October 9th, 2020 as well as past due debt (if any).”

***Treatment measured* (Table 3)*: “***(2) an indicator for paying the October 2020 bill by October 3rd (early payments); (3) an indicator for paying the October 2020 bill by October 31st (includes early, on time, and overdue payments).***”***

*A&A: Letter dispatch date was assumed to be September 30 for all taxpayers to be able to calculate the time interval between letter dispatch and treatment measurement for early payments in Table 3. The same letter dispatch date was assumed for calculating the payments by October 31 for consistency.*

***Includes late-payers?* (Table 3)** “(2) an indicator for paying the October 2020 bill by October 3rd (early payments); (3) an indicator for paying the October 2020 bill by October 31st (includes early, on time, and overdue payments).”

***Tax Type (page 16):*** “The intervention took place in a large municipality of Argentina where neighbors are billed and required to pay a municipal property tax on a monthly basis (the *Tasa por Servicios Generales*).”

***Includes self-employed:*** *A&A: No*

***Includes business (page 17): “***type of account (residential, retail store, factory)***”***

***Outcome variables (Table 3)***: “(2) an indicator for paying the October 2020 bill by October 3rd (early payments); (3) an indicator for paying the October 2020 bill by October 31st (includes early, on time, and overdue payments).”

***Full or Partial Compliance:*** *A&A: unclear*

***Control group (page 17): “***(1) pure control blocks where no accounts were notified***”***

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| 1. **De Neve et al., 2021** | **How to improve tax compliance? Evidence from population-wide experiments in Belgium** |

***Letters sent:***

*Tax payment experiment:* “The tax payment experiment modified the tax bill sent to taxpayers with a positive liability: the experiment was carried out between November 2017 and May 2018 with 1,216,317 taxpayers (FY2016).”

*Tax payment reminder:* “To validate the results and to test the effect of repeated treatments, the TPR experiment was conducted in two consecutive years: 229,751 taxpayers in FY2014 and 202,730 taxpayers in FY2015.”

*Tax filing experiment:* The tax filing experiment was conducted in2017 (FY2016) with 1.5 million online tax filers. The tax filers were shown a pop-up pie chart either before (treatment group) or after (control group) they filed their taxes.

*Tax filing reminder:* “The filing reminders experiment was conducted with 148,925 taxpayers who were late in filing their tax returns in 2016 (FY2015).”

***Treatment measured:***

*Tax payment experiment:* ***“***As a baseline outcome, we use the probability of payment within 60 days after the letter was sent (60 days is the deadline given to taxpayers to pay their outstanding debt).***”***

*Tax payment reminder:* **“**The baseline outcome we consider is now the probability of payment within 14 and 180 days after receipt of the reminder (14 days corresponds to the time at which enforcement actions begin).**”**

*Tax filing experiment:* “The tax filing experiment was conducted in2017 (FY2016) with 1.5 million online tax filers. The tax filers were shown a pop-up pie chart either before (treatment group) or after (control group) they filed their taxes.”

*Tax filing reminder experiment:* *“*For these experiments, the baseline outcome is the probability of filing within 21 days after receipt of the letter (the time at which the tax administration begins to calculate tax liability based on income estimates).*”*

***Includes late-payers?***

*Tax Payment reminder:* ***“***The tax payment reminder experiment was conducted with taxpayers who were late in paying their tax.***”***

*Tax filing reminder:* **“**The filing reminders experiment was conducted with 148,925 taxpayers who were late in filing their tax returns in 2016 (FY2015).”

***Tax Type (page 1432): “***We focus on individual income tax, which is the largest source of tax revenues in Belgium.***”***

***Includes self-employed (page 1436):*** “Other outcomes are tax liability, self-employed profits and expenses, expenses of salaried workers, and general expenses.”

***Outcome variables:*** *A&A: See treatment measured*

***Full or Partial Compliance:*** *A&A: Partial*

***Control group (page 1427)****:* “Simplified tax filing reminders increase subsequent tax filing by 8% (relative to the baseline reminder). Simplifying the tax letter sent to all taxpayers with a positive tax bill increases timely payment by 0.7%. For late taxpayers, the simplified reminder increases subsequent tax payment by as much as 23% (relative to the baseline reminder).”

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| 1. **Del Carpio, 2013** | **Are the neighbors cheating? Evidence from a social norm experiment on property taxes in Peru** |

***Letters sent (page 12):*** “The experiment took place prior to the deadline for the 2nd installment of the 2013 property tax (May 31). Our information treatments were disclosed through official letters from the municipality delivered 10 days prior to the deadline.”

***Treatment measured (page 17):*** “After the experiment, they provided me with payment status almost 1 month after the 2nd installment deadline (June 24), as well as 2.5 months after the deadline (Aug 15). The standard tax collection policy in Jesus Maria starts by the end of June. The first section of payments thus shows the direct impact of the information treatments, while the second section of payments provides evidence on the impact of the information treatments in conjunction with the regular tax collection policy.”

***Includes late-payers? (Figure 3):*** Deadline is May 31, the taxpayers are contacted on May 20. The payment collection is measured on June 24 (ie, after the deadline).

***Tax Type (page 4):*** “This study deals with compliance with the property tax calculated based on the information from the property registries.”

***Includes self-employed:*** *A&A: No*

***Outcome variables:*** Tax payment

***Full or Partial Compliance (page 9):*** *“*A key feature of the data is the fact that individuals either comply or do not comply with the tax (partial compliers are less than 2% of our sample).*”*

***Control group (page 17)****:* “…together with those in the control group that received no letter.”

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| 1. **Doerrenberg & Schmitz, 2017** | **Tax compliance and information provision: A field experiment with small firms** |

***Intervention dates******(page 2):*** “All experimental interventions took place between January 13th and January 22nd, 2014.”

***Treatment measured (page 2):*** “The letter also contained the information that these audits will be regarding the tax returns for the year 2013 which are due in April 2014.”

*A&A: Letter dispatch date is assumed January 15 for all taxpayers, and the due date for taxes April 1, 2014, so that the time interval between the intervention date and treatment measurement date can be calculated (2.5 months in this case).*

***Includes late-payers?:*** *A&A: No mention of late payers. Taxpayers are treated in January for taxes due in April.*

***Tax Type (page 2):*** Income Tax “The tax base variable therefore constitutes the basis for the firm’s taxable income, which is the parameter that the public finance literature focuses on (see e.g., Saez et al. 2012).”

***Includes self-employed (page 2):*** *A&A: No mention of self-employed, furthermore the authors write to have deliberately chosen small firms*: “Most of these field experiments study tax compliance of individuals and they use letters to transmit the treatment interventions. … (ii) whether small firms’ compliance is responsive to behavioral interventions, and (iii) whether letters have similar compliance effects than other ways of transmitting the interventions to the taxpayers”

***Outcome variables:*** Tax Base

***Full or Partial Compliance:*** *A&A: Partial, as the firms can increase compliance only partially.*

***Control group (page 2)****:* “Firms in the control group were not treated in any way.”

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| 1. **Doerrenberg et al., 2023\*** | **How to improve small firms’ payroll tax compliance? Evidence from a randomized field experiment** |
| **\*The 2023 wp version of the paper was coded.** | |

***Letters sent (page 11):*** “Treatment mailings were sent in July 2017.”

***Treatment measured:*** 4 and 10 months after the intervention

***Includes late-payers?:*** *A&A: No*

***Tax Type (page 6):*** “In our study, we focus on payroll tax evasion by firms.”

***Includes self-employed:*** *A&A: No*

***Includes business (page 2): “***We conducted a large-scale, preregistered randomized control trial (RCT) in cooperation with the federal tax authority of Bulgaria (National Revenue Agency, henceforth *NRA*) to explore how strategies that go beyond third-party reporting affect payroll tax compliance of small firms.***”***

***Outcome variables (page 10)***: “Relying on administrative monthly tax return data provided by the NRA, our key outcome variable of interest is the reported firm-level tax base of social security payments (tax base of SSC).”

***Full or Partial Compliance:*** *A&A: Partial, any amount can be declared*

***Control group (page 3):*** “First, a control group of 10,000 firms which receive a placebo-type message conveying neutral information about the tax filing process.”

*A&A: Table 2 is not comparable with the remaining papers, because it contains firms that were audited and firms that were merely threatened. For this reason, we focus on Table B5 which contains threatened firms only.*

*A&A: Since we code only Table B5 coefficient for deterrence, the equivalent table is Table 1 for non-deterrence intervention. Appendix B2 tables that exclude the controls are not coded as main specifications for this reason.*

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| 1. **Dong and Sinning, 2022** | **Trying to make a good first impression: a natural field experiment to engage new entrants to the tax system** |

***Letters sent (page 4): “***The letters were sent out on the 6*th* and 7*th* of March 2018.***”***

***Treatment measured (page 4): “***The data collection was completed about six and a half weeks later in April 2018.***”***

***Includes late-payers? (page 1):* “**The target population consists of around 18,000 individuals who have to lodge an income tax return for the first time and who have missed the due date.**”**

***Tax Type (page 1):* “**This paper examines the effectiveness of interventions that aim to encourage new entrants to the tax system to lodge their first income tax return.**”**

***Includes self-employed:*** *A&A: No*

***Includes business (page 4): “***Our target population consists of individuals aged 18-65 years not in business who were required to lodge their first tax return for the 2017 financial year, but who were late for their 2017 lodgement.***”***

***Outcome variables (page 4)***: “The outcome measures are (i) a 0/1-variable indicating lodgment after intervention…”

*A&A: The remaining outcome variables are not comparable with those in other papers.*

***Full or Partial Compliance:*** *A&A: Partial*

***Control group (page 2):* “…**when compared to a control group that does not receive any communication from the tax authority over the duration of the experiment.**”**

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| 1. **Dwenger et al., 2016** | **Extrinsic and intrinsic motivations for tax compliance: evidence from a field experiment in Germany** |

***Letters sent******(page 207):*** “The Church District mails a tax notification (shown in the online Appendix) to all resident church members in May each year to collect the local church tax.”

***Treatment measured (page 207):*** “Church members are asked to self-assess their income and taxes owed according to the tax schedule, and to transfer the appropriate amount to the church’s bank account by September.”

*A&A: May 1 is assumed to be the letter dispatch date to be able to calculate the time interval between letter dispatch and treatment measurement.*

***Includes late-payers? (page 207)*** *A&A: No. See above.*

***Tax Type:*** *Church tax*

***Includes self-employed (p. 214):*** *“*In Germany, individuals are obliged to file a tax return if they receive business income or income from self-employment: around 38 percent of the population files a tax return.*”*

***Outcome variables (page 220, Table 2):*** Probability of evading(negative coefficient means less evasion=> more compliance), Payment amount.

***Full or Partial Compliance:*** *A&A: Partial compliance, since individuals can underpay, overpay or pay the right amount.*

***Control group (p. 211)****: “*The online Appendix shows the format and content of the mail-out letter for the control group (T1).*”*

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| 1. **Eerola et al., 2019** | **Tax compliance in the rental housing market: evidence from a field experiment** |

***Letters sent******(page 7):*** “The treatment letters were sent out in April 2016 by the Finnish Tax Administration” “…pre-populated income tax returns are sent out to taxpayers in late April each year.”

***Treatment measured (page 5):*** “The taxpayers have to submit their corrections in May; otherwise, the original proposal is implemented.”

*A&A: April 30 is assumed to be the letter dispatch date, May 31 the treatment measurement date so that we can calculate the time interval between letter dispatch and treatment measurement.*

***Includes late-payers?:*** *A&A: No, see the letter sent and treatment measured descriptions above.*

***Tax Type (abstract):*** “We study rental income tax compliance using a large-scale randomized field experiment and register data with third-party information on the ownership of apartments.”

***Includes self-employed:*** *A&A: No*

***Outcome variables (page 14):*** “We analyze effects on three outcomes: propensity to report a positive amount of rental income, reported gross rental income and reported net rental income (i.e. income minus expenses).”

***Full or Partial Compliance:*** *A&A: Partial compliance.*

***Control group (page 16)****:* “The excluded category for letters 1-4 is no letter and the excluded category for low and high intensity blocks is control blocks where no treatment letters were sent.”

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| 1. **Fellner et al., 2013** | **Testing enforcement strategies in the field: legal threat, moral appeal and social information** |

***Letters sent******(page 641): “***The mailings were sent by GIS in two waves during September and October 2005.”

***Treatment measured (page 651):*** “As dependent variable we first use a dummy Preg i that indicates whether individual i registered within 50 days.”

***Includes late-payers?*** *A&A: No.*

***Tax Type:*** TV Tax

***Includes self-employed:*** *A&A: No.*

***Outcome variables:*** Individual registered or not *(A&A: see Treatment measured above)*.

***Full or Partial Compliance:*** *A&A: Partial*

***Control group (page 640)****: A&A: The paper has a no-mailing control condition.*

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| 1. **Gallego and Ortega, 2022** | **Can Facebook ads and email messages increase fiscal capacity? Experimental evidence from Venezuela** |

***Letters sent (page 1532):*** *“*For our first treatment arm, we used a targeted campaign on Facebook, encouraging citizens to comply. The campaign lasted a total of 15 days, starting on September 13, 2017, and we paid for it to maximize the probability of exposing each of the 1,546 taxpayers in this treatment group to the ads.*”* “In the case of the second treatment group (also on September 13), we sent an email message to a total of 1,546 randomly selected taxpayers, reminding them of their obligation.”

***Treatment measured (pages 1538-1539):*** “The experiment started on September 13, 2017, interventions ended on September 27, and we analyze taxpayer behavior until October 31.”

***Includes late-payers? (page 1537) “***In our experiment, we focus on taxpayers who are already delinquent—that is, car owners who registered their vehicles at the virtual office and know how much they should pay but failed to do so.”

***Tax Type (page 1532):*** “In collaboration with the tax authority of this municipality, we gathered information about taxpayers who owed the vehicle tax.”

***Includes self-employed:*** *A&A: No*

***Includes business (page 1543): “***Also, Naturali is a dummy indicating whether the observation corresponds to a natural or a legal person and is included to account for the blocked randomization procedure that was used.***”***

***Outcome variables (page 1543)***: “…where Paymenti is a dummy variable indicating whether subject i pays her taxes…” “Alternatively, we estimate models in which the dependent variable corresponds to the amount paid by the taxpayer, to express the effects of our interventions in levels..”

***Full or Partial Compliance:*** *A&A: The context hints on full compliance.*

***Control group (page 1541): “***Naturally, the experiment includes a fourth group that is not approached in any way and that serves as the control group.”

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| 1. **Gillitzer and Sinning, 2020** | **Nudging businesses to pay their taxes: does timing matter?** |

***Letters sent (page 288):***“Unpaid debt cases were randomly allocated to receive a reminder letter either 10, 17 or 25 days following the due date. The ATO did not initiate any other contact with businesses for the duration of the trial.”

***Treatment measured (page 288):*** *“*The trial lasted until 14 July 2017 (49 days)*”*

***Includes late-payers? (page 288):*** “All businesses in the experiment missed the 26 May 2017 BAS payment due date.”

***Tax Type (page 287): “***The BAS is used to report GST tax collections (the reason for most businesses to lodge a BAS), pay as you go withholding for businesses with employees, pay as you go installments for making regular payments towards the expected end of year income tax liability, wine equalization tax and luxury car tax. The BAS also allows businesses to claim fuel tax credits.”

[*https://www.xero.com/au/guides/gst-and-bas/what-is-bas-and-how-to-lodge-it/*](https://www.xero.com/au/guides/gst-and-bas/what-is-bas-and-how-to-lodge-it/)

***Includes self-employed (page 290):*** “More than 90% of the businesses in our sample are “micro enterprises” with an annual turnover of less than AUS$2 million and almost half (around 45%) of the businesses are individual/sole traders.”

***Outcome variables (page 290): “***Our analysis focuses on three outcome measures: a 0/1-variable indicating whether or not payments were made by the end of the trial (Table 3), a 0/1-variable indicating whether or not a partial payment was made at any point during the trial and a continuous variable including the amount (in AUS$) paid by the end of the trial (Table 4).”

***Full or Partial Compliance:*** *A&A: Partial compliance*

***Control group (page 288)****:* “A control group did not receive a letter for the duration of the trial.”

***Baseline Compliance Level (page 290)*:** “No payments had been made for almost 50% of the cases in the control group up to 52 days after the due date.”

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| 1. **Hallsworth et al., 2017** | **The behavioralist as tax collector: using natural ﬁeld experiments to enhance tax compliance** |

***Letters sent:*** Experiment 1 : August 16-August 22, 2011 ***(page 17, Section 3.4)***

Experiment 2 : August 10, 2021-August 17, 2012 ***(page 23, Table 7)***

***Treatment measured: Experiment 1 (page 19) “***Although the 23 day period is most appropriate to isolate the experimental effects…***” Experiment 2 (page 23): “***As for the first experiment, we analyzed whether a payment had occurred in the first 23 days.***”***

***Includes late-payers? (page 16):*** “We incorporated the test messages into the letters sent to Self-Assessment taxpayers who had not made the correct payment by July 31, 2011. All taxpayers had a debt of between £400 and £100,000 on August 1, 2011.”

***Tax Type:*** Personalincome tax (individuals)

***Includes self-employed (page 16):*** “However, a variety of circumstances can require an individual to file a Self-Assessment tax return, such as self-employment, multiple sources of income, or trustee status.”

***Outcome variables (page 18):*** “Our dependent variable is whether the letter recipient made a payment to the tax authority, according to official tax records.”

***Full or Partial Compliance:*** *A&A: Partial*

***Control group (page 15)****:* “A control group received a standard letter with no persuasive message of this kind.”

*A&A: 48 and 70-day results are contaminated. Hence, they are excluded from the sample*

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| 1. **Harju et al., 2018** | **Do honest hairdressers get a haircut?** |

***Letters sent (page 11): “***The letters were sent out in the end of January 2012. Firms had plenty of time to react to this letter, since they were obliged to report their taxes regarding January in mid-March if they were required to report monthly, or in mid-May if they have to report quarterly.***”***

***Treatment measured (page 18): “***In this analysis we first concentrate on the short-run responses, and thus we include the time period of one year before to six months after receiving a letter in columns (1) to (5).***”***

***Includes late-payers?:*** *A&A: No.*

***Tax Type:*** VAT

***Includes self-employed:*** *A&A: No*

***Outcome variables*** (Table 4): “The estimates on the log of producer price turnover using the firm-fixed effects estimator.”

***Full or Partial Compliance:*** *A&A: Partial, as the firm can understate the turnover.*

***Control group (page 18)****: “*In these specifications the firms in the treatment group are those receiving a letter and firms in the control groups are those not receiving a letter similarly as in the graphical analysis above.”

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| 1. **Hasseldine et al., 2007** | **Persuasive communications: tax compliance enforcement strategies for sole proprietors** |

***Letters sent:*** N/A

***Treatment measured:*** N/A

***Includes late-payers?:*** *A&A: No*

***Tax Type:*** *A&A:**The paper speaks about turnover of sole proprietors.*

***Includes self-employed:*** *A&A: Interventions with sole proprietors=> with self-employed.*

***Outcome variables* (page 177)**: “Given that sole proprietors in the United Kingdom may be especially motivated to report turnover below the threshold level, the primary dependent variable in our study is the proportion of taxpayers who in 2001 report turnover in excess of the threshold. In addition, we examine another dependent variable — magnitude of the monetary increase in net profit.”

***Full or Partial Compliance:*** *A&A: Partial, as the taxpayer can underreport the turnover*

***Control group (page 180)****: “*The baseline control group did not receive a treatment letter…*”*

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| 1. **Hernandez et al., 2017** | **Applying behavioral insights to improve tax collection-experimental evidence from Poland** |

***Letters sent******(Table 1):*** May 13-22, 2016 all letters are sent to taxpayers.

***Treatment measured (page 10): “***The test measured three outcomes using anonymized tax records for the 149,925 participants in the trial, updated as of June 13, 2016 (four weeks after the Tax Authority sent the letters).”

***Includes late-payers? (page 5):* “**These taxpayers had declared their personal income tax (PIT) for the 2015 fiscal year but had failed to pay what they owed by the deadline, April 30, 2016 (i.e., taxpayers in arrears).”

***Tax Type (page 9): “***Due to methodological considerations the authorities decided to focus its experiment on the personal income tax (PIT)…***”***

***Includes self-employed (page 9):*** *A&A: No.*

***Outcome variables (page 11):*** *“*The outcomes of interest are these: • Payment (binary): dummy variable equal to one if the taxpayer paid a non-zero amount of tax by the given date, and zero otherwise. • Payment amount (continuous): the total amount paid by the taxpayer in PLN unconditional on payment. • Log payment amount (continuous): the (log) amount paid unconditional on payment.”

***Full or Partial Compliance:*** *A&A: Partial compliance*

***Control group (Annex 2)****:* The treatments are compared to the ordinary letter sent by Tax Authorities

*A&A: The results are available for week 4, 8, and 12. We focus on Week 4 results only, because Week 8 and 12 results are contaminated by enforcement measures of the state.*

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| 1. **Hiscox, 2018** | **Improved compliance with the deferred GST scheme** |

***Letters sent:*** N/A

***Treatment measured (page 10): “***We were interested in the proportion of DGST businesses becoming compliant after 14 and 21 days, the payment received by the ATO over a 21-day period, and the number of phone calls to the ATO.***”* (page 10, Trial 1)**

***Includes late-payers?* (page 10)*: “***We then tested the emails with 1,286 businesses who had been non-compliant for more than 14 days before the start of the trial.***”***

***Tax Type (page 23):*** DGST scheme that includes a number of taxes a business needs to pay to be considered compliant.

***Includes self-employed:*** *A&A: No*

***Outcome variables***: Complied or not (Table 3.2); Payment made (Table 3.5)

***Full or Partial Compliance:*** *A&A: unclear*

***Control group (Figure 1):*** *“*Control group (no email)”

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| 1. **Hiscox et al., 2018** | **Improving tax compliance: deductions for work-related expenses** |

***Letters sent (page 9):*** “The ATO sent the letters to 1,139 agents on 10 March 2017, leaving 1,138 agents in the ‘no letter’ control group.”

***Treatment measured* (page 9)*:*** “We examined whether agents amended claims for their identified clients, up to 12 May 2017.”

***Includes late-payers?*** *A&A: No*

***Tax Type (page 5): “***To add to this environment, complexity and cost of compliance are well-recognised characteristics of the personal income tax system.”

**Includes self-employed (page 4):** *A&A: No:* **“**In the Australian Income Tax system, individual taxpayers are entitled to claim deductions for expenses incurred while earning salary and wage income. These deductions are called work related expenses.**”**

**Includes business (page 4):** *A&A: No:* **“**In the Australian Income Tax system, individual taxpayers are entitled to claim deductions for expenses incurred while earning salary and wage income. These deductions are called work related expenses.**”**

***Outcome variables***: whether the tax agents lodged an amendment (Figure 2); the adjustment value of the amendment (Figure 3)

*A&A: The trial also discusses the impact of the intervention on the amount of taxes paid by taxpayers whose tax returns were adjusted, however the study was not designed to capture this variable and the authors note: “Therefore, we cannot be sure about the contribution of the reduction in work-related expense claims to the increase in tax paid.” In the same vein, the study discusses the average work related expenses and taxes paid by new taxpayers (the study was not designed to capture this). Thus, these variables are not coded.*

***Full or Partial Compliance:*** *A&A: partial*

***Control group (page 4): “***There were over 2,000 tax agents in the trial, who were randomly assigned to a letter group or a ‘no letter’ control group.***”***

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| 1. **Holz et al., 2023** | **The $100 million nudge: increasing tax compliance of firms using a natural field experiment** |

***Letters sent (page 9): “***As messages were sent shortly before the tax deadline, firms did not have time to adjust their production decisions before the tax date.***” “***Firms received the messages twice, thirty and fifteen days before their tax deadline.***” (page 3)***

***Treatment measured:*** *A&A: We checked two additional sources.*

[*https://www.greenbacktaxservices.com/country-guide/expat-taxes-for-dominican-republic/*](https://www.greenbacktaxservices.com/country-guide/expat-taxes-for-dominican-republic/)

[*https://taxsummaries.pwc.com/dominican-republic/corporate/tax-administration*](https://taxsummaries.pwc.com/dominican-republic/corporate/tax-administration)

*The effect is measured in the short run: up to 120 days for businesses and 90 days for individuals/self-employed.*

***Includes late-payers?*** *A&A: No*

***Tax Type (page 3): “***In this paper, we focus on corporate and individual income taxes”

***Includes self-employed.*** *A&A: No, refer to footnote 2.*

***Outcome variables (page 5)***: “The primary outcome of interest is the amount of taxes paid.”

***Full or Partial Compliance:*** *A&A: Partial as the firms can virtually disclose any income.*

***Control group (page 2): “***Our control group is a simple reminder message sent to taxpayers before the tax deadline.***”***

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| 1. **Hoy et al., 2024** | **Improving tax compliance without increasing revenue: evidence from population-wide randomized controlled trials in Papua New Guinea** |

***Letters sent (page 693):* “**The second trial involved all taxpayers who were noncompliant for either SWT or VAT and were contacted by the IRC via post and email over a 9-month period (May 2019 to February 2020).**”**

***Treatment measured (Figure C2):*** “You are advised to settle this debt within 14 days from the issuance of this notice…”

***Includes late-payers?******(page 693)*** *“*The second trial involved all taxpayers who were noncompliant for either SWT or VAT and were contacted by the IRC via post and email over a nine-month period (May 2019 to February 2020).”

***Tax Type (page 692): “***We examine this issue by conducting two population-wide randomized controlled trials involving all firms registered to pay Salaries and Wages Tax (SWT) and Value Added Tax (VAT) in Papua New Guinea (PNG).***”***

***Includes self-employed:*** *A&A: No*

***Outcome variables (page 693)*** “In both trials, we study the effects of the nudges on declarations filed and on the amount of tax paid.”

***Full or Partial Compliance:*** *A&A: Partial, as any amount can be declared*

***Control group (page 693):* “**Taxpayers with an odd Tax Identification Number (TIN) received a flyer highlighting the public benefits from paying tax, in addition to standard correspondence from the IRC.**”**

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| 1. **John and Blume, 2018** | **How best to nudge taxpayers? The impact of message simplification and descriptive social norms on payment rates in a central London local authority** |

***Letters sent (page 5, page 7):*** *“*Council tax bills were sent out at the beginning of March, with the first payments for 2014-15 due on or before 1st April.” (Study 1) “On 27 February the data were ‘frozen’ for annual billing purposes and the corresponding council tax bill was then sent out.” (Study 2)

***Treatment measured (page 5): “***The accounts were then monitored over a period of one month to measure the effect that the different letters had on levels of council tax payment.” “The outcome data were captured on 8th April, one week after the deadline for making a first payment for the 2014-15 financial year, immediately prior to reminder notices being sent out, to account holders who had not made their first payment on time.” (Study 1) “Data were captured on 8th April, one week after the first payment was due, so as to analyze the responses.” (Study 2)

***Includes late-payers?:*** *A&A: Includes both late and intime payers.*

***Tax Type:*** Council Tax.

***Includes self-employed:*** *A&A: No*

***Outcome variables (Table 2):*** Tax paid in full or not.

*A&A: In Table 2, to obtain the difference between the treatment groups and the control, we subtract the compliance in the control group from the compliance in the treatment group.*

***Full or Partial Compliance (page 5):*** *“*Table 2 contains the results from the experiment in terms of full payment outcomes and reports the p-values from a chi-squared test (also corrected for multiple comparisons).*”*

***Control group (page 5)****: “*These were randomly assigned to one of the four groups: control group (normal bill), 1,975; simplification, 1,988; social norm, 2,015; simplification + social norm, 1,973.”

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| 1. **Karver et al., 2022** | **Nudging in the time of the coronavirus: evidence from an experimental tax trial in Albania at the onset of a global pandemic** |

***Letters sent (page 7): “***A total of 3,618 letters were sent to employers in the first half of March 2020, approximately two weeks before the deadline to submit the payroll declaration for February 2020 (the due date for February was March 20th).Letters were sent out by the tax authority on March 2nd, and delivery of these occurred between that March 5th and around March 13th.”

***Treatment measured (Table 1):*** 2 weeks – 11 months after

***Includes late-payers?*** *A&A: No*

***Tax Type (page 3):* “**Firms in Albania submit monthly payroll declarations to the tax authority, which determines tax and social security obligations due.**”**

***Includes self-employed:*** *A&A: No*

***Includes business (page 5): “***Our study is based on a pilot experiment designed and implemented jointly with the General Directorate of Taxation (GDT) in early 2020 based on 5,423 registered firms (and over 8,000 targeted employees) across select occupation groups, identified by the authorities as having previously declared suspiciously low pay for a subset of employees on their payroll.***”***

*A&A: The analysis is done on firms: “However, given anecdotal information that most employees would not have received letters directed to them (despite being delivered to the place of business, most employees would have been at home at the time letters were delivered due to the national lockdown) the focus of the experiment is on the random assignment of firms (employers) to one of three treatment groups.”*

***Outcome variables (page 8)***: “…(for simplification, we focus on the log of the continuous outcome of the total wage bill at the firm level, though our results also look at the log of employment and log of the average wage per employee in the firm)”

***Full or Partial Compliance:*** *A&A: Partial, as any wage bill can be declared*

***Control group (Abstract): “***Employers and employees suspected of under-declaring were randomly assigned to receive a soft-tone letter (highlighting the social importance of contributing through taxes), a strong-tone letter (highlighting the penalties associated with under-declaring), or none (forming a control group against which***”***

*A&A: No penalty is highlighted in the hard tone. See Annex Figure A2.*

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| 1. **Kettle et al., 2016** | **Behavioral interventions in tax compliance: evidence from Guatemala** |

***Letters sent******(page 14):*** “We have four outcome measures of interest, each of which were measured both 11 weeks and 52 weeks after the letters were sent on May 29, 2014:”

***Treatment measured (page 15): “***The main regressions use data collected on August 14, 2014, 11 weeks after the letters were sent out. We also use data collected after 12 months to test for longer-term effects.***”***

***Includes late-payers? (page 2): “***Individuals and businesses that had failed to declare their income tax for the 2013 Tax Year were randomly assigned to one of six treatment arms.”

***Tax Type (page 8): “***The trial focuses on taxpayers who have self-selected into the profits tax regime.***”***

***Includes self-employed:*** *A&A: No*

***Outcome variables (page 15):*** Section 5.1

***Full or Partial Compliance:*** *A&A: Partial*

***Control group (page 10)****:* “…a control arm who did not receive a tax reminder…”

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| 1. **Kettle et al., 2017** | **Failure to CAPTCHA attention: null results from an honesty priming experiment in Guatemala** |

***Letters sent:*** *A&A: The taxpayers are exposed to a CAPTCHA immediately before tax declaration.*

***Treatment measured:*** *A&A: There is no time lag between treatment and outcome measurement. The taxpayers are exposed to a CAPTCHA and immediately after that they declare the taxes.*

***Includes late-payers?:*** *A&A: No*

***Tax Type (page 2): “***The trial involves Guatemalan taxpayers making declarations for income tax and value added tax (VAT), of which there are two regimes for each.”

***Includes self-employed (page 2):*** *A&A: Includes individuals and businesses* ***“***The profits regime is charged at a higher rate than the simplified regime and so the incentive to behave dishonestly may be higher (for a more thorough discussion of this, see Kettle et al. [12]). Individuals and businesses that complete this kind of return may, however, be more affluent, which in turn could reduce their incentive to be dishonest due to a lower marginal value of money, consistent with the model put forward by Allingham and Sandmo”

*A&A: There is no mention of self-employed.*

***Outcome variables (page 8):*** The outcome measure for this trial is the total tax liability declared by individuals.

***Full or Partial Compliance:*** *A&A: Partial compliance, as the taxpayers can understate income or VAT payments*

***Control group (page 4)****: “*This CAPTCHA is the original used in the Declaraguate website.” Thus, the participants are not exposed to any intervention.

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| 1. **Kleven et al., 2011** | **Unwilling or unable to cheat? Evidence from a tax audit experiment in Denmark** |

***Letters sent******(page 662):*** “The pre-announcements were made by official letters from SKAT sent to taxpayers 1 month prior to the filing deadline on May 1, 2008.” *A&A: (ie, the letters were sent around end of March, beginning of April).*

***Treatment measured (page 662):*** “The pre-announcements were made by official letters from SKAT sent to taxpayers 1 month prior to the filing deadline on May 1, 2008.” *A&A: (ie, the compliance was measured as of May 1).*

***Includes late-payers?:*** *A&A: No.*

***Tax Type (page 660):*** Individual Income Tax

***Includes self-employed (p. 662):*** “In the second stage, individuals in both the 0% and 100% audit groups were randomly selected for pre-announced tax audits of tax returns filed in 2008 (for 2007 income). This part of the experiment was implemented only for the employees, since it was administratively infeasible for SKAT to include the self-employed. The pre-announcements were made by official letters from SKAT sent to taxpayers.”

*A&A: Footnote 14 states:* “The "employee" category includes transfer recipients such as retired and unemployed individuals, and would therefore be more accurately described as "not self-employed”

***Outcome variables (Table VI):*** Amount of Income Adjustment (both upward and downward); Amount of Tax Adjustment (both upward and downward); Probability of Income Adjustment (both upward and downward); Probability of Tax Adjustment (both upward and downward).

***Full or Partial Compliance:*** *A&A: Partial compliance.*

***Control group (662-663)****:* “A third of the employees in each group received a letter telling them would certainly be audited, another third received a letter half of everyone in their group would be audited, and the final no letter.”

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| 1. **Kotsadam et al., 2022** | **Does perceived risk of future audits explain the behavioral effects of tax enforcement?** |

***Letters sent (page 5): “***The letter was sent to the taxpayers between May and October 2018.***”***

***Treatment measured (Table 1, pre-analysis plan):*** Final assessment takes place during October-December.

*A&A: For short-term estimates mentioned in Table 1 Panel B all letters are assumed to be sent on August 1 (close to the midpoint of letter dispatch) and the treatments measured on November 31 (close to the midpoint of treatment measurement). This is done to calculate a time interval between the letter dispatch and treatment measurement.*

*The paper specifically mentions that long-term estimates in Table 1 Panel C are captured 10 months after the intervention.*

***Includes late-payers? (page 5):*** *A&A: No: “*Our study is based on two different treatments for the tax year 2017, where the NTA calculated a risk-score for all personal taxpayers after they had filed their report by the end of April 2018 (end of May for the self-employed).*”*

***Tax Type (page 2): “***We compare immediate and subsequent effects of hard and soft enforcement policies by means of a randomized controlled trial (RCT) within a target population of 15,000 personal Norwegian taxpayers with relatively high self-reported income tax deductions.***”***

***Includes self-employed (page 5): “***Our study is based on two different treatments for the tax year 2017, where the NTA calculated a risk-score for all personal taxpayers after they had filed their report by the end of April 2018 (end of May for the self-employed). From this distribution, around 15, 000 individuals with the highest score were selected to constitute the experiment population.***”***

***Outcome variables (page 6)***: “The short run outcomes are deduction adjustments by the NTA (in the case of audit) or by the taxpayers themselves (in the case of letter).”

*A&A: In the experiment, 1/3 of the taxpayers are subject to actual audits, while another 1/3 receive letters. We focus only on the letter treatment, since this is the closest to the other treatments.*

***Full or Partial Compliance:*** *A&A: Partial*

***Control group (Table 1, pre-analysis plan):*** Non-treatment (A=L=0) (i.e., Audit=0 and Letter=0) meaning that the control group does not receive any intervention

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| 1. **Manwaring and Regan (2023)** | **Public disclosure and tax compliance: evidence from Uganda** |

***Letters sent (Table A1):*** May-June 2021

***Treatment measured:*** June 2021

*A&A: May 18 (the first sms dispatch) is considered the letter dispatch date, while June 30 the treatment measurement date, so that we can calculate a specific time interval between the nudge intervention and measurement.*

**Includes late-payers (page 16)? “**Six weeks in advance of the payment deadline, an initial standard message is sent out for each property (so multi-property owners receive multiple standard messages) in both English and Luganda. This message is identical regardless of the treatment group**”**

*A&A: As per our reading Table A2 speaks about overdue payments.*

***Tax Type (page 9): “***Property taxes play an important role in revenue collection in Kampala, contributing 47% of the Kampala Capital City Authority’s (KCCA) own-source revenues in 2021/22.***”***

***Includes self-employed:*** *A&A: No*

***Includes business (Table A5):*** Balance tests indicate that commercial properties are also included in the sample.

***Outcome variables (page 19)***: “…(2) an indicator if any payment was made towards the property during the treatment period, and (3) total payment amount made towards the property in the treatment period”

*A&A: Variable 1 is not comparable with variables in other studies.*

***Full or Partial Compliance:*** *A&A: Partial*

***Control group (Figure 5):*** Simple reminder

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| 1. **Mascagni et al., 2017** | **One size does not fit all: a field Experiment on the drivers of tax compliance and delivery methods in Rwanda** |

***Letters sent******(page 17): “***The RRA sent messages to all selected taxpayers during the filing period between 1 January and 31 March 2016, when they had to file their declarations for the fiscal year 2015. Initially, we planned to send out the emails, letters, and the first round of text messages at the beginning of January 2016. However, due to unforeseen delays, all messages were eventually delivered in the first week of February 2016. The second round of text messages was sent in mid-March, two weeks before the deadline.”

***Treatment measured:*** *A&A: see above*

***Includes late-payers? (page 17, footnote 30) “***The official filing period ended on 31 March 2016. However, there were long queues at the RRA headquarters and computer servers were temporarily down on 31 March 2016. As a result, several taxpayers were only able to file on the next day, 1 April 2016 (indeed 59 taxpayers filed on 1 April, while only three more filed on 2 April). While this paper includes filings on 1 April 2016 in its analysis, the results are almost identical and the main findings do not change if we only consider filings by 31 March 2016. Results using the original filing deadline are available from the authors upon request.”

***Tax Type (page 7):*** “Our study focuses particularly on declarations for corporate income tax (CIT) and personal income tax (PIT), although these taxpayers are usually subject to other taxes as well (e.g. Value Added Tax (VAT)).”

***Includes self-employed (page 9): “***Inaddition, we include both corporations (liable to CIT) and individual companies and the self-employed (liable to PIT), which is one of the directions for future research encouraged by a recent review (Hallsworth 2014).”

***Outcome variables:*** Amount reported; tax reported or not

***Full or Partial Compliance:*** *A&A: Partial, as the taxpayers can report any amount due.*

***Control group (page 13)****:* “These treatments interact three message contents (deterrence, fiscal exchange, reminder) and three delivery methods (letter, email, SMS), and they are compared to a control group that received no message.”

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| 1. **Meiselman, 2018** | **Ghostbusting in Detroit: evidence on nonfilers from a controlled field experiment** |

***Letters sent******(page 180):*** “Detroit's income tax division sent mailings in April through June 2016 to 7142 suspected “ghosts”—-people who owed tax but did not file a tax year 2014 return.”

***Treatment measured (page 185): “***Fig. 1 shows the fraction of sampled suspected resident nonfilers who filed a return within 75 days of the initial mailing.”

***Includes late-payers? (page 180): “***This paper provides the first evidence from a controlled experiment about message content in communication with income tax nonfilers.***”***

***Tax Type (page 180): “***Several papers examined corporate tax and profits tax nonfiling (Kettle et al., 2016; Brockmeyer et al., 2016), but individual income tax nonfilers have been the focus of only one such empirical paper***…”***

***Includes self-employed:*** *A&A: No*

*A&A: The specifications include nonwage income, however it is not specified what nonwage income contains.*

***Outcome variables (Table 5):*** Whether taxpayer filed a return or not within 75 days of receiving the mailing.

***Full or Partial Compliance:*** *A&A: Partial, as the taxpayers can understate their income*

***Control group (Table 5)****: “…*the omitted treatment status is the no-contact control group*”*

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| 1. **Mogollon et al., 2021** | **Who’s calling? The effect of phone calls and personal interaction on tax compliance** |

***Letters sent (page 7): “***Phone calls were made between April 24 and May 10, 2014.”

***Treatment measured: “***In the absence of any campaign, about 5.4% of the individuals with tax delinquencies at the start of the intervention would have made any payment 2 months later.***”***

***Includes late-payers?*** *(page 3): “*Around 34,000 entities (firms or individuals) with debt on already self-declared but unpaid taxes were assigned randomly either to a phone call treatment or a control group. The content of the message is constant for everybody in the treatment group.”

***Tax Type (page 5):*** Income tax, wealth tax, VAT

***Includes self-employed:*** *A&A: No*

***Outcome variables (page 9)***: “We use several dependent variables to measure compliance. *Paid* is a dummy that takes value one if the taxpayer made any payment canceling liabilities by the time the endline was collected, *Full payment* is a dummy that takes value one if the taxpayer canceled the liabilities reported in the message in full. *Total payment* is the amount (in logs) paid by the taxpayer after the experiment. *Payment share* is the share of liabilities canceled by the taxpayer.”

***Full or Partial Compliance:*** *A&A: Both full and partial compliance studied*

***Control group (page 5): “***The treatment group was assigned to receive a phone call, while the control group did not receive any notification. Phone calls were made by a professional phone call bank. The individual making the call***”***

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| 1. **Mwaijande et al., 2021** | **Local authorities and tax collection: experimental evidence from Tanzania** |

***Letters sent (page 11):*** The first wave of text messages was sent on 3 May 2021, the second on 24 May 2021, the third on 7 June 2021, and the fourth on 21 June 2021.

***Treatment measured (page 10):*** The messages are sent in waves. The compliance is measured 2 weeks after the dispatch of each wave.

***Includes late-payers? (page 11)*** *A&A: Though the paper touches late payers on page 11, late payers do not seem to be considered in the analysis.*

***Tax Type (Abstract):*** Property tax is a potential revenue source in developing countries but contributes little to total tax revenue.

***Includes self-employed:*** *A&A: No*

***Includes business (page 12): “***In the case of both residential and business properties, taxes are paid on single properties and, as a result, the only known value would be zero for the lower bound while the upper bound would be practically impossible to know.***”***

***Outcome variables (page 12 )***: “We measured compliance using payment status and amount paid. Payment status was an outcome variable measured as a binary (yes/no), while amount paid was an outcome variable measured as continuous.”

***Full or Partial Compliance:*** *A&A: Partial*

***Control group (page 6): “***While we compared tax payments from recipients of this message with those in the control group who received no messages, we expected a positive and significant effect (Antinyan & Asatryan, 2020).***”***

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| 1. **Office of Evaluation Sciences, 2022** | **Increasing voluntary tax compliance for return preparers** |

***Letters sent: “***The IRS mailed pre-filing season BI Letters 5025 and TAU Letters 5025 in December 2020.***”***

***Treatment measured:*** *A&A: No mention, but the filing season in the US is from Jan-April. So, we assume a letter dispatch on December 1, 2020 and treatment measurement on April 30, 2021 to be able to calculate a specific time interval between letter dispatch and treatment measurement.*

***Includes late-payers?*** *A&A: No*

***Tax Type:*** Income tax (the project focuses on deductions from the income tax)

**Includes self-employed:** *A&A: No*

***Outcome variables***: The primary outcomes analyzed are captured using the returns filed by preparers during the 2021 filing season, and include: (a) the percent of returns that contain one or more likely errors in claiming benefits, out of all returns prepared by the preparer; (b) the total dollar amount of credits that may have been claimed erroneously; and (c) the total dollar amount of all refunds returned to the tax filer who used the preparer.

*A&A: b) is not comparable with the outcome variables in other papers.*

***Full or Partial Compliance:*** *A&A: Partial*

***Control group:*** *A&A: For both primary and secondary groups, preparers randomized to the no contact control group had no pre-filing season or filing season outreach.*

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| 1. **Okunogbe, 2021** | **Becoming legible to the state: the role of detection and enforcement capacity in tax compliance** |

***Letters sent (page 10):*** “In March 2017, using the information from the property enumeration list, the tax office prepared the different variants of notices for property owners according to their randomized group. These agents were provided with address books" with the photograph and location of each property. These notices were hand-delivered to each property by the same enrollment agents that conducted the property enumeration.” Experiment 2 (page 15): “…the treatment notices were send out in May 2019.”

***Treatment measured:*** *A&A: Not mentioned for experiment 1: we indicate 6 months. Similar for Experiment 2.*

***Includes late-payers?:*** Deals with delinquent taxpayers because they live in properties they do not pay taxes for. **Experiment 2 (page 14)** “This experiment was implemented among delinquent property owners across different communities in the Greater Monrovia area.”

***Tax Type (page 3): “***This project occurs in the context of the Liberian government undertaking technology investments to make the property tax base more legible by creating a new property database.”

***Includes self-employed:*** *A&A: No*

***Includes business (Table 1):*** yes

***Outcome variables (Experiment 1 page 9)***: “where Di is one of four outcome variables - an indicator variable for whether a property owner responds to the notice (presumably to register their property), an indicator variable for whether a property owner paid real estate tax, the amount of tax paid and its inverse hyperbolic sine transformation.”

**Experiment 2 (page 16)**: “Pi is one of four outcome variables - an indicator variable for whether a property owner responds to the notice by visiting the tax office, an indicator variable for whether a property owner pays their real estate tax, the amount of tax paid, and its inverse hyperbolic sine transformation.”

*A&A: Exp 1 Sin transformation is not coded: see Santoro (2024) comment in this document.*

***Full or Partial Compliance:*** *A&A: Not clear*

***Control group (Exp 1 page 9): “***The control group received a generic notice that informed property owners of their responsibility to pay the real estate tax and gave instructions on how to comply.” The control group in Experiment 2 also received information in the baseline.

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| 1. **Orlett et al., 2017** | **Impact of filing reminder outreach on voluntary filing compliance for taxpayers with a prior filing deliquency** |

***Letters sent (page 87):*** “The correspondence treatments were mailed via the U.S. Postal Service on March 1, 2016.” (Pilot 1) “Pilot 2 treatments also began mailing on March 1, 2016. Treatment groups receiving two postcards were sent a second mailing on April 1, 2016.” (Pilot 2)

***Treatment measured (page 88):*** “A “timely filed return” is one that was filed by the return’s due date (e.g. April 15, 2016).”

***Includes late-payers? (page 83)*** “Two separate field tests were conducted exploring alternative methods of promoting voluntary filing compliance among taxpayers with prior filing delinquencies.”

***Tax Type (page 88):*** “We conducted regression analysis to estimate the treatment effects of the preemptive contacts on taxpayers timely filing their Tax Year 2015 income tax return or filing for an extension.”

***Includes self-employed:*** *A&A: No*

***Outcome variables (page 88)***: “The dependent variable for all the models was a dichotomous outcome. A taxpayer received a “1” if the taxpayer timely filed a return for Tax Year 2015 or filed for an extension to file an individual income tax return, and a “0” if not.”

***Full or Partial Compliance:*** *A&A: Partial*

***Control group (page 87):*** “Random samples were selected to receive a treatment, Postcard 1 or Letter, and a control group sample was selected that was untreated.” (Pilot 1) “Like Pilot 1, each group within Pilot 2 also had a control group that was untreated.” (Pilot 2)

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| 1. **Ortega & Sanguinetti, 2013** | **Deterrence and reciprocity effects on tax compliance: experimental evidence from Venezuela** |

***Letters sent (page 13):*** “The letters were distributed between June 7th and June 25th”

***Treatment measured (page 15): “***For the ITT case and considering the whole sample we find that firms accelerated their tax payments after receiving the letter (from June 30th onwards)…***”***

*A&A: June 15 (close to the midpoint) is considered the letter dispatch date for all taxpayers, so that the time interval between letter intervention and treatment measurement can be calculated.*

***Includes late-payers?:*** *A&A: Not clear from the context.*

***Tax Type:*** Local Business Tax

***Includes self-employed:*** *A&A: No*

***Outcome variables (page 13): “***Where is firm *i*’s tax balance as a proportion of firm sales at time *t…*”

***Full or Partial Compliance:*** *A&A: Partial*

***Control group (page 12)****: “…* about 1600 were left in the control group with no letter or intervention whatsoever.”

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| 1. **Ortega and Scartascini, 2020** | **Don't blame the messenger. The Delivery method of a message matters** |

***Intervention dates******(page 289):*** “Personal visits were carried out on 10 September 2013, emails were sent on 2 October 2013, and physical letters were sent out between 30 September and 4 October 2013.”

***Treatment measured (page 289):* “**Outcome data was collected at the end of year” (*A&A:* We assume December 31).

***Includes late-payers? (page 289):*** “The sample of this experiment includes all taxpayers with declared but unpaid income, wealth, or sales tax liabilities for the years 2011 to 2013” “…The message stated the account balance on 31 July 2013, the type of tax, and the year or month it had not been paid.”

***Tax Type (page 289): “***The sample of this experiment includes all taxpayers with declared but unpaid income, wealth, or sales tax liabilities for the years 2011 to 2013”

***Includes self-employed:*** *A&A: No*

***Includes business (page 289): “***There are a few imbalances for some of the treatments for some of the individual’s characteristics such as being a firm or an individual.***”***

***Outcome variables (page 290): “****Paid* is a dummy that takes value 1 if the taxpayer made any payment to reduce liabilities after the experiment. *Full payment* is a dummy that takes value 1 if the taxpayer paid the liabilities reported in the message in full. *Total Payment* is the amount (in logs) paid by the taxpayer after the experiment. *Payment share* is the share of liabilities paid by the taxpayer. *Other payments* is a dummy that takes value 1 when the taxpayer made a payment of liabilities not included in the communication.”

***Full or Partial Compliance:*** *A&A: Both full and partial compliance (see above)*

***Control group (page 287)****: “*Among those assigned to a letter (ITT results), the probability of making a payment is 4 percentage points higher than doing nothing (control group).”

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| 1. **Perez-Truglia & Troiano, 2018** | **Shaming tax delinquents** |

***Letters sent:*** N/A

***Treatment measured (Table 6):*** *A&A: Column 1 after 5 weeks of sending letters, Column 2 after 10 weeks of sending letters.*

***Includes late-payers?:*** *A&A: Tax delinquents*

***Tax Type (Footnote 14):*** “In Kansas, only individuals who owe state income tax debts are listed. In Kentucky, the debts can be originated with non-income taxes, but it is not specified in the list. Even though there are no public statistics, private communications suggest that most delinquents from Kansas on the list had debts originating from state income tax. In Wisconsin, the list includes delinquents for both income and a variety of other taxes (e.g., estate tax). To improve the similarity across states, we ex ante excluded from the subject pool delinquents with debts not originated from state income tax.”

***Includes self-employed (page 124):*** “EITC bunching is a proxy for the propensity for tax evasion, computed as the share of self-employed individuals in the 3-digit ZIP code estimated to be misreporting income to take advantage of EITC benefits (see Chetty et al., 2013).”

***Outcome variables (page 127)***: “The outcome variable takes the value 100 if the individual is not included in the online list of tax delinquents *t* weeks after the letters were sent, and 0 otherwise — as a result, the coefficients can be interpreted directly as percentage point effects.”

***Full or Partial Compliance (page 127): “***We interpret changes in this variable as an indication of either paying the debt in full or agreeing to a repayment plan for the full amount, although we do not have data on the relative composition of these two.***”***

***Control group (page 121): “***We sent letters to all individuals in our subject pool, but cross randomized the information contained in the letter.***”***

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| 1. **Persian et al., 2023** | **Behavioral prompts to increase early filing of tax returns: a population-level randomised controlled trial of 11.2 million taxpayers in Indonesia** |

***Letters sent (page 708):*** “To account for the fact that DJP’s server could only send a few million emails/day, roll-out of the intervention was split over two days (19 and 26 February 2018).”

***Treatment measured (Table 2)*** November 4*,* 2018***.***

***Includes late-payers? (Table 2)*** *A&A: The filing deadline is March 31, 2018. Whether taxpayers filed a tax return at all is measured as of November 4, 2018. Thus, both early and late filers are included in the sample.*

***Tax Type (page 708):*** “The study included the universe of Indonesian individual income taxpayers registered for online filing by December 2017, excluding expatriates paying taxes in Indonesia (n = 11,157,069, 30% of all registered taxpayers).”

***Includes self-employed (page 708):*** “We stratified randomisation by two characteristics we expected to be associated with the target behaviour of tax filing: (i) self-employed/employee status; and (ii) the regional tax office where the taxpayer is registered.”

***Includes business (page 703): “***The tax year in Indonesia runs from January to December, and personal taxpayers then have until 31 March of the following year to file a tax return.”

***Outcome variables (page 709)***: “The two primary outcome measures were: (1) whether 2017 returns were filed early (by 16 March 2018, two weeks before the deadline); and (2) whether 2017 returns were filed at all among the universe of eligible Indonesian personal income taxpayers registered for online filing.”

*A&A: We do not code early filing given its low comparability with the rest of the studies. There are also secondary measures analyzed, however these measures are not considered given the paragraph below:*

*“We also analysed the impact of the emails on two additional, secondary outcomes: (1) the net amount of taxes paid (in IDR), and (2) the proportion of people who pay any amount of tax (relevant mostly for self-employed taxpayers, as their tax is not automatically withheld by an employer). Since the intervention targeted filing and most taxpayers in the sample do not have to pay additional taxes/receive a refund (as they are taxed through a pay-as-you-earn scheme), we did not expect any significant positive impact on these outcomes, but wanted to ensure that there was no negative impact on these outcomes either.”*

***Full or Partial Compliance:*** *A&A: Partial*

***Control group (Table 4):*** Reference: no email control

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| 1. **Pfeifer and Pacheco., 2020** | **Increasing tax compliance with Behavioral Insights: Evidence from Sao Paolo** |

***Letters sent (page 12):*** 3 months before September 2019: “The regression uses the data collected on September 30th, 2019, three months after the letters were sent.”

***Treatment measured (page 12):*** “Our outcome variable is the regularization rate on time (within 30 days after receiving the letter).”

***Includes late-payers? (page 2)*** “We designed and implemented a randomized control trial with 15,178 late property taxpayers.”

***Tax Type (page 5):*** “The property tax (IPTU) stands as the second major source of revenue for São Paulo’s municipal government.”

***Includes self-employed:*** *A&A: The legal entities in the paper are referred to as individuals. Thus, we assume that legal entities are self-employed individuals.*

***Outcome variables (page 12)***: “Our outcome variable is the regularization rate on time (within 30 days after receiving the letter). The due installment receives 1 if it was regularized and 0 if not. The situation can be regularized through payment or administrative measures. The percentage of people that regularized through other measures but payment was irrelevant.”

***Full or Partial Compliance:*** *A&A: unclear*

***Control group (page 2):*** “We randomly assigned individuals to one of six arms: five treatment groups received redesigned letters, and a control group received the original letter.”

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| 1. **Pomeranz, 2015** | **No taxation without information: deterrence and self-enforcement in the value added tax** |

***Letters sent******(page 2550):*** “Most letters in the Letter Message Experiment were sent in early December 2008, affecting tax declarations starting in November 2008, which are due the following month. A smaller, also randomly chosen second wave was mailed five months later, in order to study whether the effectiveness of the letters decreased over time.”

***Treatment measured (page 2556):*** “All regressions of the Letter Message Experiment include both waves of mailing. Treatment firms are included until four months after treatment (the time during which the effect of the deterrence letter is the strongest), which is February 2009 for the first wave and June 2009 for the second, and control firms are included until June 2009.”

***Includes late-payers?:*** *A&A: No, see above.*

***Tax Type:*** VAT

***Includes self-employed:*** *A&A: No*

***Outcome variables (page 2554, page 2555):*** “The main outcome variable is declared VAT, i.e., 19 percent of declared sales minus declared input costs.” “I therefore use quantile regressions as well as linear probability models for the likelihood that declared VAT is larger than three key thresholds: (i) zero for the extensive margin,…”

***Full or Partial Compliance:*** *A&A: Partial compliance, as the taxpayers can underreport the taxes due.*

***Control group (Figure 1)****: A&A: No*

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| 1. **Santoro, 2024** | **Income tax payers are not all the same: A behavioural letter experiment in Eswatini** |

***Letters sent (page 780): “***The letters were sent in autumn 2019, after the end of the tax year (June 2019), in order to study changes in reporting behavior without affecting production decisions.”

***Treatment measured (page 781): “***Where the outcome *Y* is the ex-post compliance behavior of taxpayer *i*, as measured 3 months after the experimental interventions, unless stated otherwise.***”***

***Includes late-payers? (page 782): “***The increase in filing is not immediate. In some cases, as with the deterrence nudge in round one, taxpayers start filing some time before the deadline and continue doing so after it. A similarly strong pattern emerges for individuals (round two) nudged with the instructional letter. Their response is much closer to the deadline and supports the reminder mechanism explored in section V. In all other cases, the increase in filing is sizable but appears after the start of the experiment, even after the deadline.***”***

***Tax Type (page 771): “***This question is answered by a randomized controlled trial (RCT), which sent behaviorally-informed letters to more than 20,000 income tax payers in Eswatini.***”***

***Includes self-employed (pages 779-780): “***For PIT, a dummy was used for whether or not the individual was a sole trader (see sec. II).***”***

***Includes business (Abstract): “***This study is the first to target three different categories of taxpayers at the same time – non-filers, nil-filers and active filers, and targets both companies and individual taxpayers.***”***

***Outcome variables (pages 781)***: “For non-filers, outcomes are the probability to file a tax return and the probability to deregister from the system. For nilfilers, the probability to switch to non-zero filing, as well as the probability to deregister, are considered. Tax declared is the focus for active taxpayers—framed as the probability of declaring more than in the previous year, to show an increase in reported liability and in the level of tax declared, adequately transformed in logs and in hyperbolic sines and converted into US dollars.”

***Full or Partial Compliance:*** *A&A: Partial, any income can be declared*

***Control group (pages 772): “***For each category, a random control group of taxpayers who were not nudged was used to compare the impact.***”***

*A&A: Intensive margin results in Table E1 report estimations with an IHS transformation. The interpretation of point estimates does not seem straightforward with this transformation, that’s why these estimates are not coded. Please check the discussion at* [*https://blogs.worldbank.org/impactevaluations/interpreting-treatment-effects-inverse-hyperbolic-sine-outcome-variable-and*](https://blogs.worldbank.org/impactevaluations/interpreting-treatment-effects-inverse-hyperbolic-sine-outcome-variable-and)

*Table 2 Panel C (active taxpayers) are also not coded, since the outcome variable is not comparable with the rest.*

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| 1. **Saulitis and Chapkovski, 2023** | **Investigating tax compliance with mixed-methods Approach: the effect of normative appeals among the firms in Latvia** |

***Letters sent (page 7): “***Consequently, the treatment messages were sent in three waves (onethird of the sample each week) during September 2021, starting from September 7th. The treatment arms were used as blocks in the random assignment to the waves. The last messages were sent on September 21st – roughly a month before the next tax declaration was due to be submitted. After the intervention, no audits were carried out for the firms in the sample.***”***

***Treatment measured (page 7):* “**To estimate the treatment effects on average salary, we used the difference-indifference approach with employer-level monthly panel data that covers three consecutive months before the treatment (June-August 2021) and four tax declarations reported following the treatment (September-December 2021).**”**

***Includes late-payers?:*** *A&A: No*

***Tax Type:*** Payroll tax

***Includes self-employed:*** *A&A: No*

***Includes business:*** Intervention with businesses

***Outcome variables (page 7)***: *“*For the experimental part, we focused on the average salary for the employees reported to the SRS.*”*

***Full or Partial Compliance:*** *A&A: Partial*

***Control group (Table 1):*** Control Group – No Message

*A&A: We sum the average values of declared salaries in the control for the 4 months after the intervention and take the natural logarithm to get an estimate of the baseline compliance in the control.*

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| 1. **Schaechtele et al., 2022** | **Improving taxpayer registration through nudging? Field experimental evidence from Brazil** |

***Letters sent (page 3): “***The municipality sent the e-mails to taxpayers on October 7 and again on October 11, 18, and 29, 2019.***”***

***Treatment measured (page 3):*** Both treatment e-mails mentioned that registration had to be done by October 31, 2019, which marks the end of the data collection period for registration.

*A&A: The time interval between letter sent and treatment measured is approximately 1 month based on the difference between the first letter dispatch on October 7 and end of data collection on October 31.*

***Includes late-payers? (page 3) “***These properties were registered with about 385 K persons. According to municipal estimates, about one third of IPTU payments were outstanding.***” “***From the existing offline IPTU registry, the municipality had an e-mail address for 163,260 of the 385 K individual property taxpayers. These 163,260 e-mails addresses of individual property taxpayers constitute the sample among which three treatments were randomized.***”***

***Tax Type (page 1): “***It then randomize163K property taxpayers into three groups.***”***

***Includes self-employed:*** *A&A: No*

***Includes business (page 3):*** No. ***“***These properties were registered with about 385 K persons. According to municipal estimates, about one third of IPTU payments were outstanding.***”***

***Outcome variables (page 4)***: “The primary outcome Yi is if a taxpayer attempted to register in the online registry by uploading one of the required documents.”

***Full or Partial Compliance:*** *A&A: Not clear*

***Control group (page 1): “***The first group did not receive a particular treatment and serves as a policy benchmark.”

*A&A: The treatment with a reward alters the monetary incentives thus cannot be considered as a nudge. The successful registration is not coded, because it does not depend on the taxpayers: it rather depends on whether the authorities accept the documents provided by the taxpayers during the registration.*

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| 1. **Schaechtele et al., 2023** | **Fiscal exchange and tax compliance: evidence from a field experiment** |

***Letters sent (page 800): “***Municipal agents delivered the tax bills November 4 to 11, 2019.”

***Treatment measured (page 801):*** “The due date for the November (December) payment was November 21 (December 19). The payment data includes payments of the tax bill and of arrears from 2018 and 2019 made until January 9, 2020. Municipal authorities later provided us data on tax bill payments for the period January and February 2022 (the 2022 data does not contain information about arrears cancellation).”

*A&A: The time interval between letter dispatch and treatment measurement is assumed to be from November 9, 2019 – January 9, 2019 (2 months).*

***Includes late-payers? (page 800)*** “Our analysis sample consists of 22,119 municipal property taxpayers. Of these, 17,811 were not in arrears and 4,390 were.”

***Tax Type (page 798):*** “It concerned the most important tax for the municipal budget, which we call the “municipal property tax” in reference to its base in the municipal assessment of property values.”

***Includes self-employed:*** *A&A: No*

***Outcome variables (page 801)***: “Our primary outcome is whether or not a taxpayer made a payment for the November or December 2019 tax bill.”

***Full or Partial Compliance (page 801): “***Payments cannot be fractioned, i.e., they were either made in full or not at all.***”***

***Control group (page 799): “***As a benchmark, one group of taxpayers continued to receive the existing tax bill design (Appendix Figure D1).***”***

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| 1. **Shimeles et al., 2017** | **Taxman’s dilemma: coercion or persuasion? Evidence from a randomized field experiment in Ethiopia** |

***Letters sent******(page 422):*** “The letters were hand-delivered to the business managers a month before the declaration period for the 2013–2014 fiscal year started (i.e., in June 2014).”

***Treatment measured (page 422): “***We collected the tax return information for businesses selected for the field experiment for the reporting period 2013–2014 from the tax office’s database in early 2015.”

*A&A: Letter dispatch is assumed to be on June 1, 2014, for all taxpayers while treatment measurement is assumed to be on January 31, 2015, so that a time interval between letter dispatch and treatment measurement can be calculated.*

***Includes late-payers?:*** *A&A: No*

***Tax Type:*** Corporate Income Tax

***Includes self-employed:*** *A&A: No*

***Outcome variables (Table 1):*** Log Amount Tax Declared

***Full or Partial Compliance:*** *A&A:* Partial Compliance since the taxpayers can understate the tax

***Control group (page 420)****: “*One letter consisted of threats (coercion/deterrence), another letter stressed tax morale (persuasion), and the control group received no letter.”

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| 1. **Slemrod et al., 2001** | **Taxpayer response to an increased probability of audit: evidence from a controlled experiment in Minnesota** |

***Letters sent******(page 462):*** “The treatment group received a letter by first-class mail from the Commissioner of Revenue in January of 1995”

***Treatment measured (page 461):*** “The portion of the sample used for the final analysis consisted of taxpayers whose 1994 Minnesota tax returns were filed and processed by the Department of Revenue by the end of December, 1995, or for whom federal tax returns were filed during 1995.”

*A&A: Letter dispatch was assumed to be on January 1, 1995 for all taxpayers, while treatment measurement was assumed to be on December 31, 1995 for all taxpayers so that a time interval between letter dispatch and treatment measurement can be calculated.*

***Includes late-payers? (page 461):*** “The December processing date, however, allowed us to include most of the taxpayers who might have filed late or requested an extension in 1995, perhaps as a result of the experimental treatment. …. A Minnesota taxpayer is required to file and pay estimated tax quarterly if expected tax will be $500 or more above withholding and expected tax credits. ….”

***Tax Type:*** Individual Income Tax

***Includes self-employed (abstract):*** “The effect was much stronger for those with more opportunity to evade; in fact, the difference in differences is not statistically significant for those who do not have self-employment or farm income, and do not pay estimated tax.”

***Outcome variables:*** Amount Income Reported (Table 4); Amount Tax Reported (Table 5); Amount Tax/Tax Lability Reported (Table 6)

***Full or Partial Compliance:*** *A&A: Partial compliance.*

***Control group (abstract)****:* “Compared to a control group that did not receive this letter, low and middle-income taxpayers in the treatment group on average increased tax payments compared to the previous year, which we interpret as indicating the presence of noncompliance. The effect was much stronger for those with more opportunity to evade; in fact, the difference”

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| 1. **Torgler, 2004** | **Moral suasion: An alternative tax policy strategy? Evidence from a controlled field experiment in Switzerland** |

***Letters sent******(page 240):*** “The treatment group received a letter signed by the commune fiscal commissioner in February 2002.”

***Treatment measured:*** The due date for filing taxes in Switzerland is March 31 see (<https://taxsummaries.pwc.com/switzerland/individual/tax-administration#:~:text=Tax%20returns,until%20September%2FNovember%20upon%20request>).

*A&A: The letter dispatch was assumed to be on February 1, 2002 for all taxpayers.*

***Includes late-payers?:*** *A&A: The paper studies timely paying, thus does not include a sample of late payers.*

***Tax Type (page 239):*** “Tax laws in Switzerland allow citizens to declare their own income and to make generalised deductions.”

***Includes self-employed:*** *A&A: Torgler (2013) discusses the same experiment and details that he also works with the self-employed.*

***Outcome variables (page 246):*** “Ordered probit models are used to analyse the determinants of *TP*. An ordered probit estimation helps analyse the ranking information of the scaled dependent variables *TP*.”

***Full or Partial Compliance:*** Partial compliance as the income can be understated.

***Control group (page 239)****:* “Out of these individuals, around 580 individuals have been selected randomly before sending the tax form 2001. We divided the people into two groups. The experimental treatment group received a letter just after the tax form (for this letter (translated) see Appendix).”

*A&A: The baseline compliance for the control group is borrowed from Table 2: Timely Paying 2001.*

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| 1. **Vainre et al., 2020** | **Nudging towards tax compliance: a fieldwork-informed randomized controlled trial** |

***Letters sent (page 5): “***Both, the e-mails and the text messages were sent using TCB’s in-house software, IRIS, on 29th May 2018.***”***

***Treatment measured (page 5): “***We investigated the effect of the intervention on payroll taxes declared for June, July and August.***”***

*A&A: August 31 is assumed the last date for treatment measurement.*

***Includes late-payers?*** *A&A: No*

***Tax Type (page 2):*** *“*In this paper, we will focus on payroll tax compliance in the construction industry which has been among the top shadow economy concern areas for tax authorities (OECD, 2012).*”*

***Includes self-employed:*** *A&A: No*

***Outcome variables (page 5)***: “Our main dependent variable is the amount of payroll taxes, adjusted for the number of full-time equivalent workers…”

***Full or Partial Compliance:*** *A&A: partial as any amount of tax can be declared*

***Control group (page 5): “***The control group did not receive an e-mail, and thus is considered as the business as usual (BAU) group.***”***

*A&A: Appendix G is used to transform the coefficients in Table 2. However, the baseline compliance column is not populated through Appendix G, as the number of observations in that table are different from the number of observations in Table 2.*

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| 1. **Wenzel and Taylor, 2004** | **An experimental evaluation of tax reporting schedules: a case of evidence-based tax administration** |

***Letters sent (page 2792): “***The letters and schedules were mailed out to taxpayers in June 2000, just prior to the end of the 1999–2000 financial year (which, in Australia, is from July 1 to June 30).***”***

***Treatment measured (page 2792): “***In January 2001 (ca. 2 months after the official deadline for lodgment of individual tax returns), the ATO provided the authors with de-identified anonymous data for each taxpayer included in the sample on the following variables…***”***

*A&A: We assume letter dispatch to be on June 1, 2000 for all taxpayers while the treatment measurement to be on January 31, 2001 so that we can calculate the time interval between letter dispatch and treatment measurement.*

***Includes late-payers?*** *A&A: Most likely include late payers as the data was provided two months after the official deadline of lodgement.*

***Tax Type (page 2786): “***These forms ask taxpayers to report in greater detail on the specific sources of their taxable income, or the specific items of expenditures they claim as offsets against that income. For instance, rental property schedules (RPS) itemize the expenses related to rental property that the law accepts as tax deductions.”

***Includes self-employed:*** *A&A: No*

***Outcome variables (page 2794)***: “The main dependent variable investigated in this article was the amount of rental deductions claimed in the 2000 tax return, because the RPS asked taxpayers to detail their rental expenditures that they claimed as deductions in the tax return; the RPS also asked for the total amount of rental income but not for any further details on this issue.”

***Full or Partial Compliance:*** *A&A: Partial, as any deduction can be lodged*

***Control group (Abstract): “***The intervention significantly reduced deductions compared to taxpayers who did not have to return the RPS, taxpayers who received only an information letter, and a no-contact control group— regardless of a cooperative versus deterring letter tone and first-time versus second-time participation of taxpayers.***”***

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| 1. **Wenzel, 2006** | **A letter from the tax office: compliance effects of informational and interpersonal justice** |

***Letters sent (page 355): “***Half of the letters were sent out about six weeks after the filing deadline, the other half were sent out a week later. A single deadline was applied to all cases, which means taxpayers in the first batch had one more week to comply than taxpayers in the second batch.***”***

***Treatment measured (page 355): “***The ATO accessed its records for filing status and other relevant taxpaying data for the two batches about 5 and 4 weeks after issuing the reminder letters, respectively.***”***

***Includes late-payers? (page 354): “***For this study, 2,219 individuals were randomly selected from the population of taxpayers who, according to ATO records, were expected to file, but had not filed, a quarterly AS for the third quarter of 2001. These clients had not yet been contacted by the ATO regarding their outstanding AS.***”***

***Tax Type:*** Business Activity Statement/VAT

***Includes self-employed (page 354):*** “The study is set in the context of the Australian taxation system, where businesses are required to file quarterly (or monthly, depending on turnover) an Activity Statement (AS) that reports on their tax obligations and entitlements to the tax office.”

*A&A: The study does not mention working with self-employed.*

***Outcome variables* (page 356)**: “A logistic regression analysis was conducted to test for the letters’ differential effects on compliance, that is, filing of the third-quarter tax declaration.”

***Full or Partial Compliance:*** *A&A: Partial*

***Control group (page 355) “***They were randomly assigned to one of three letter conditions and received either an informational letter, an interpersonal letter, or the ATO standard control letter.***”***