Online Appendix (For Online Publication Only)

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A Further Details and Results

A.1 Measuring Tax Evasion: Additional Results

This section explores whether under-reporting behavior documented in Section 3.2 correlates with reporting wages from multiple employers. To examine this possibility, Figure A.1 presents results as in Figure 1 but by splitting the sample according to the number of employers. Panel (a) of Figure A.1 depicts discrepancies in wage reporting among taxpayers who have a single employer, while panel (b) does the same for the subsample of taxpayers with multiple employers. We find a slightly higher rate in wage under-reporting among taxpayers with multiple employers relative to those with a single employer: 17.4% vs. 14.6%. However, we also find higher rates of wage over-reporting in taxpayers with more than one employee: 5.7% vs. 3.1%. These results suggest that while having multiple employers might create more opportunities for misreporting, the magnitude of discrepancies is small and their direction seems to reflect unintentional mistakes.

A.2 Measuring Social Preferences: Full Survey Questions

In this subsection, we provide the full survey questions used to measure social preferences, summarized in Table 1. A sample of the full questionnaire is provided in Appendix C.

A.2.1 Lab Measures

The respondent completes a series of laboratory games implemented as a series of incentivized survey questions. Right before starting, respondents see a screen explaining how the

incentives work and emphasizing the importance of answering carefully and honestly because the games offer a real financial incentive: upon completion of the study, 50 respondents will be randomly selected to have one of their choices "executed". In other words, for each participant, one of their incentivized decisions will be randomly chosen, and the payouts will be calculated based on that decision. For example, in the dictator game, if the first player chooses to split $U 1,000 equally between herself and the second player, the researchers would pay $U 500 to each of them.[53] For those who are not among the 50 chosen respondents, their decisions remain hypothetical. The method of "executing" a random sample of choices is a common feature in laboratory experiments. Moreover, there is direct evidence that the probability with which each choice is "executed" does not matter as long as it is positive (Carson and Groves, 2007; Charness et al., 2016). To make the real financial consequences more salient, the following reminder message is displayed at the bottom of the screen for each of the incentivized questions: "There is a chance that this decision will be executed and therefore your choice could have real consequences."

We include the following adaptations of well-known laboratory games that are designed to measure specific traits (e.g., altruism, honesty) that could affect the decision to evade taxes.

- **Evasion aversion:** We designed this game specifically to measure attitudes towards tax evasion in an incentive-compatible way. In this game, the subject (player A) decides how to assign money to two random taxpayers (player B and player C). Player A learns that player B thinks it is never acceptable to evade taxes and that player C thinks it is sometimes acceptable to evade taxes.[54] Player A then decides how much of $U 1,000

[53] Most games involve two players, but some games have more than two players. In all games, one or two players make decisions that affect the final allocation to two or more players. Games for which more than one player has choices are played sequentially. In all cases, the players and their choices are anonymous. As explained below, in those games that required a previous move by another player, we used choices made by a separate group of students who played the same laboratory games.

[54] The draw of the respondents' choices that were executed with real consequences was implemented once the field work ended. Player B is randomly selected from the group who responded that "it is never acceptable to evade taxes", while player C is randomly selected from the group that responded "it is sometimes acceptable to evade taxes".

to give to player B (with the remainder going to player C), anywhere from $U 0 to $U 1,000 in $U 250 increments. Regardless of the decision, player A receives $U 1,000. The share of the endowment given to player B, who thinks evading taxes is not justified, constitutes our incentivized measure of aversion to tax evaders. The hypothesis is that individuals who are more averse to tax evaders will be less likely to evade taxes.

- **Public good:** In the literature on tax compliance, the decision to evade taxes is typically modeled as the decision to become a free-rider in the context of a public good provision (Cowell and Gordon, 1988). Thus, we include a simple variant of the public good game. Player A is paired with four random taxpayers. Each of the five players must decide how much of their $U 1,000 endowment to contribute to the public good, from $U 0 to $U 1,000 in increments of $U 250, knowing that the total contribution will be doubled and then divided equally among the five participants.[55] The share of the endowment contributed to the common pool measures the willingness to cooperate in the provision of public goods. The hypothesis is that individuals who contribute more to the public good will be less likely to evade taxes.

- **Dishonesty:** To check whether dishonest people evade taxes, we included a classic lab measure of honesty: the dice game (Fischbacher and Föllmi-Heusi, 2013). The respondent is asked to report the outcome of a (private) die roll and then receives a reward that is proportional to the number reported, thus incentivizing to over-report the number rolled. The hypothesis is that individuals who are more likely to lie in the dice game are also more likely to evade taxes. Moreover, to serve as a benchmark, we include a game where individuals can earn more by lying, but they have to lie about information that is verifiable: we ask subjects whether they were born in an even or odd year and explain that we will pay $U 500 if they answered an odd year or $U 2,500 if they answered an even year. Since we observe the year of birth in the administrative

[55] The group of 5 taxpayers is randomly selected once the entire survey is completed. The game is then executed based on the responses provided by the selected taxpayers.

records, we can measure directly whether the subjects are lying or not. The hypothesis is that individuals would be much less likely to lie about information that is ex-post verifiable, such as the year of birth.

- **Giving to strangers:** Another reason why individuals may choose not to evade taxes is that they do not want to harm the individuals who benefit from the services that are financed through those tax revenues. Thus, we include three variants of the dictator game to measure the respondent's generosity towards groups that can benefit from tax revenues. In this first variant, the respondent chooses how much of a $U 1,000 endowment to share with a stranger (another random taxpayer), on a scale from $U 0 to $U 1,000 in increments of $U 250.[56] The hypothesis is that individuals who are more generous will be less likely to evade taxes.

- **Giving to charity:** One could argue that the tax revenues do not benefit a random stranger but are disproportionally likely to benefit the neediest in the population. In this game, respondents can donate part of their endowment to a well-known nonprofit organization that provides charitable education services. Players choose how much of their $U 1,000 endowment to donate on a scale from $U 0 to $U 1,000 in increments of $U 250. The hypothesis is that individuals who are more generous will be less likely to evade taxes.

- **Giving to government:** Some individuals may want to help people in need but do not want to pay taxes because they believe that those tax dollars are spent inefficiently (Alm et al., 1992, 2012). For this reason, we include yet another variant of the dictator game in which the respondent can make a donation to the government or to a nonprofit organization. To make it comparable to the donation to the charity, the recipient of this donation is a government agency that provides education services comparable to those provided by the charity. Respondents choose how to distribute donations between

[56] Player A is paired with another random taxpayer once the entire survey has been completed.

them on a scale from $U 0 to $U 1,000 in increments of $U 250. The players receive $U 1,000 regardless of their decision. The hypothesis is that individuals who are more generous toward the government will be less likely to evade taxes.

- **Trust:** An honest taxpayer may mistrust others and suspect that they evade, which results in the typical free-rider problem (Alm et al., 2012; Fehr, 2009). To capture this phenomenon, we include the standard trust game (Berg et al., 1995). The subject (player A) decides whether to invest all or none of a $U 1,000 endowment in another randomly selected taxpayer (player B). If player A does not invest, both players receive $U 1,000 each. If player A invests, player B receives $U 4,000 and must decide how to split the earnings: either both players receive $U 2,000, or player B keeps the entire $U 4,000).[57] Choosing to invest indicates that the subject is willing to trust others. The hypothesis is that individuals who are more trusting will be less likely to evade.

- **Ultimatum:** Some studies argue that the decision to evade taxes may be related to social preferences, such as fairness and equality concerns (Alm et al., 1995; Andreoni et al., 1998). We thus include a series of games related to social preferences. First, we include a simple version of the ultimatum game. The respondent (player A) is paired with player B, who proposes how to split a $U 1,000 endowment: $U 800 for player B and $U 200 for player A.[58] Player A may accept or reject the offer (in which case both players get nothing). The choice to reject the offer measures whether the subject cares about fairness. The hypothesis is ambiguous: depending on whether the individual thinks that tax evasion increases or decreases fairness, the decision in the ultimatum game may be positively or negatively correlated to tax evasion. An individual who believes to have been treated unfairly by society may see tax evasion as an opportunity to make things fair. On the other hand, an individual could see tax

[57] Player A is paired with another randomly selected taxpayer once the entire survey has been completed.
[58] In this case, player B is randomly selected from a sample of Economics students who previously participated in laboratory games. A sub-sample played the role of player B, deciding how to distribute $U 1,000 between themselves and an anonymous player.

evasion as intrinsically unfair to fellow citizens. Indeed, the hypothesis is ambiguous not only for this ultimatum game but for all the following games regarding social concerns.

- **Inequality aversion:** In this game, the respondent (player A) must choose between two possible allocations for two randomly selected taxpayers (players B and C). Player A can either allocate $U 250 to player B and $U 250 to player C or opt for an unequal split of $U 250 to player B and $U 750 to player C.[59] Regardless of the decision, player A receives $U 1,000. Choosing an equal split indicates that the player values equality over efficiency. The hypothesis is, again, ambiguous: individuals who prioritize equality may be either more or less likely to evade.

- **Meritocratic preferences:** According to a meritocratic fairness view, more productive workers should earn higher income than less productive ones (Almås et al., 2020). In this game, the subject (player A) decides how to split an endowment of $U 1,000, in increments of $U 250, between two randomly selected players (B and C). Player A is informed that player B performed a simple task on the computer for 15 minutes, while player C did nothing.[60] Giving a higher share of the endowment to player B (the one who worked) would reveal that player A is more willing to tolerate inequality arising from "effort" rather than "luck", which is consistent with a meritocratic view. The hypothesis remains ambiguous: individuals with a meritocratic view may be either more or less likely to evade.

- **Impatience:** Because the potential costs of evading taxes (e.g., fines, reduced provision of public goods) occur in the future, less patient individuals may be more tempted to evade. We measure impatience using the "staircase" procedure for intertemporal choice proposed in Falk et al. (2018), in which subjects make up to six sequential

[59] Player A is paired with other randomly selected taxpayers B and C once the entire survey has been completed.

[60] In this case, this refers to a sample of Economics students who previously participated in laboratory games, a subset of whom performed a simple 15-minute task on a computer.

choices to assess their willingness to accept a delayed payment over a year. Specifically, participants engage in a series of up to six binary choices between an immediate payment and a larger payment "in 12 months,". In the first question, participants had to decide between receiving $U 1,000 in June 2019 or receiving $U 1,200 in June 2020. The immediate payment $U 1,000 remained constant in all subsequent five questions, while the delayed payment was increased in $U 200 in each round until it reaches $U 2,200 in the sixth round. The hypothesis is that more impatient individuals will be more likely to evade.

- **Risk aversion:** The standard model of tax evasion views it as a risky investment (Allingham and Sandmo, 1972). In this framework, evasion resembles a risky lottery: there is a high probability of retaining the evaded amount but also a certain probability of incurring significant costs (e.g., fines) if caught. Consequently, the decision to evade may depend on the individual's degree of risk aversion. We measure risk aversion using the staircase procedure proposed in Falk et al. (2018), where subjects make up to five sequential choices that allow us to identify the certainty equivalent for a risky lottery. More specifically, participants decide about a series of five binary choices. We elicited the risk aversion parameter by asking participants to make a sequence of 5 choices between guaranteed payment ($U 1,000) and a lottery but then varying the expected value of the lottery. The first lottery starts at $U 2,000 with a 50 percent chance and $U 0 with a 50% chance. The sequence of choices establishes a fixed sure payment and an increasing expected value of the lottery ($U 1,250, $U 1,500, $U 1,750 and $U 2,000), which establishes a trade-off between sure and risky payments. For the the precise sequence of questions see the Game 13 in Appendix C. The hypothesis is that more risk-averse individuals will be less likely to evade.

A.2.2 Survey Measures

We include a series of questions used in social science to measure individual preferences and beliefs (e.g., stated tax morale, preferences for redistribution) that may predict the decision to evade taxes. Each measure is summarized briefly below:

- **Tax morale:** We ask, "How justifiable do you think it is to evade taxes?". Responses range from "never", "sometimes", and "always". This type of survey question is the most widely used in the literature on tax morale (Torgler, 2005; Cummings et al., 2006; Frey and Torgler, 2007; Halla, 2012). The hypothesis is that individuals who think it is sometimes or always justifiable to evade taxes will be more likely to do so.

- **Workers' evasion:** We use a simple measure of descriptive beliefs about social norms to achieve compliance. After a brief explanation of how employees may under-report wages, we ask individuals to guess the percentage of employees who under-report their wages using bins from "0-10%" to "90-100%". To encourage honest guesses, we include this and the following question as part of the incentivized games. Subjects are told that we will compare their guesses to the results from a recent academic study, and if they choose the correct option, they could win $U 1,000. The hypothesis is that individuals who perceive high rates of wage under-reporting will be more likely to under-report themselves, presumably due to weaker perceived compliance norms.

- **Firms' evasion:** In addition to perceptions about evasion rates among employees, we also obtain the perceived evasion rate among firms. Since the VAT is the largest source of taxation for firms, we ask respondents to guess the average VAT that companies under-report. As with the previous question, we provide a potential $U 1,000 reward for an accurate guess. The hypothesis is that individuals who perceive high evasion rates among firms will be more likely to evade taxes themselves, due to beliefs about compliance norms or perhaps fairness concerns.[61]

[61] Moreover, after eliciting these prior perceptions about workers and firms, we embed an information-

- **Trust in others:** In addition to measuring interpersonal trust with a laboratory game, we also include the standard attitudinal survey question on a 3-point scale used in the American General Social Survey and the World Values Survey: "Generally speaking, would you say that most people can be trusted, or that one can never be careful enough when dealing with others?" The hypothesis is that individuals who are more trusting will be less likely to evade taxes.

- **Trust in government:** Compared with interpersonal trust, trust in the government may be more important to foster tax compliance (Feld and Frey, 2002). Thus, we include the following question: "Would you say that the government can generally be trusted to act correctly?" The responses on a 5-point scale range from "never" to "always." The hypothesis is that individuals who trust the government more will be less likely to evade taxes.

- **Government efficiency:** Individuals may trust the government but think that tax revenue is wasted due to government inefficiency. We thus include the question: "Do you think that the government is efficient in the way it manages public resources?" The responses on a 4-point scale range from "very inefficient" to "very efficient." The hypothesis is that individuals who think the government is efficient will be less likely to evade taxes.

- **Preferences for redistribution:** Taxation plays a crucial role in the provision of public goods and the redistribution of income. Consequently, individuals may be more willing to pay taxes if they agree with the goal of income redistribution (Castañeda et al., 2020). We ask respondents to rate their agreement with the following statement on a 4-point scale, ranging from "strongly agree" to "strongly disagree": "Governments should take steps to reduce the income gap between rich and poor." The hypothesis is

provision experiment to create exogenous variation in the posterior beliefs. Unfortunately, due to unforeseen challenges, we have not been able to access the administrative data for the post-survey period and thus, we cannot estimate the effects of the experiment yet.

that individuals who support income redistribution will be less likely to evade taxes.

- **Left-Right Spectrum:** Individuals may want to evade taxes for ideological reasons. For instance, those who believe that taxation is ethically wrong may be less inclined to pay their taxes (Doerrenberg and Peichl, 2022). To assess ideological leanings, we use a standard measure of a public opinion research question based on self-reported positions on an 11-point scale, with a midpoint of 5: "In politics, we usually speak of *left* and *right.* On a scale where 0 is the left and 10 is the right, where would you be located?" The hypothesis is that individuals positioned further to the right on the political spectrum may be more likely to evade taxes.

- **Perceived progressiveness:** Individuals may be reluctant to pay taxes because they disagree with how the tax burden is distributed across the population. We adapt a question from Kuziemko et al. (2015), that elicits perceptions of the average tax rate for three different economic groups in the country: "In 2017, what percentage of their gross personal income do you think that the following social groups actually paid in personal taxes, on average?" Respondents estimate the tax rates for the lower class (the bottom 20% of the income distribution), the middle class (the middle 60%), and the higher class (the top 20%). For each group, responses are recorded as a continuous variable ranging from 0% to 100%. To provide context, respondents are informed that the average tax rate for the entire population is 21%. We define perceived progressiveness as the difference between the perceived tax rates paid by the higher and lower classes. Based on the model proposed by Doerrenberg and Peichl (2013), the hypothesis is that individuals who perceive the tax schedule as more progressive will be less likely to evade.

- **Desired progressiveness:** Perhaps what matters most is not whether individuals perceive the tax schedule as currently progressive but whether they believe it should be more or less progressive. We measure desired progressiveness by asking respondents

to rate their agreement with the following statement on a 4-point scale (from "strongly agree" to "strongly disagree"): "Tax rates should be more progressive (that is, higher for the rich and lower for the poor)".[62] Based on the model proposed by Doerrenberg and Peichl (2013), the hypothesis is that individuals who favor a more progressive tax schedule will be less likely to evade.

- **Perceived inequality:** We include a lab game to assess attitudes towards inequality. To complement this measure, we elicit tolerance for inequality using a question widely employed in the literature on preferences for redistribution: "What do you think about income differences between the rich and the poor in Uruguay?" Responses are recorded on a 3-point scale ("too low", "about right", or "too high"). The hypothesis remains ambiguous: individuals who care more about equality may be more or less likely to evade.

- **Role of Luck:** To complement the lab game measuring inequity concerns, we include a question adapted from Kuziemko et al. (2015) that asks whether luck or effort is more important in explaining why some individuals are rich and others are poor. Responses are coded as 2 if luck is deemed important for both being rich and being poor, 1 if luck is important for one but not for the other, and 0 if luck is considered important for neither. The hypothesis is ambiguous: individuals who attribute greater importance to luck may be either more or less likely to evade taxes.

A.3 Variation in Lab and Survey Measures of Social Preferences: Additional Results

A.3.1 Lab Measures

Figure A.2 presents the raw distribution of responses for each of the 12 lab measures used in this study. Each question shows variation in individual responses. For example, panel

[62] This is a simplified version of a question used in Kuziemko et al. (2015) to measure the ideal tax rate.

(d) of Figure A.2 shows that in the dictator game, around 24.1% of the respondents share 0% of the endowment with their partners, 21.0% of the respondents share 25%, 50.9% share exactly half of the endowment and 4.0% share more than half. The question with the least variation is the inequality aversion game (panel (i) of Figure A.2), in which most subjects (85.3%) choose an even split.

One game that deserves special attention is the dice game. Under the null hypothesis that everyone is honest, we would expect one sixth of the respondents to fall into each option 1 through 6. Panel (c) of Figure A.2 and panel (a) of Figure A.6, however, show that this is not the case: while the highest number (6) is reported almost exactly one sixth of the time, low numbers (1 and 2) are reported less frequently than one sixth of the time and medium to high numbers (3 to 5) are reported more frequently than one sixth of the time. In fact, this distribution of responses mimics closely what has been reported in other studies based on different populations. The intuition is that, while we can reject that everyone responds honestly, most people seem to be honest. Furthermore, when people are dishonest, they seem to avoid taking full advantage of the lie (i.e., lying about rolling a 6). We summarize these results by associating the "excess mass" in numbers 3 to 5 to the probability of lying. For example, 22.6% of the respondents pick answer 4, but we only expect 16.7% to actually get that number by chance, so the probability of having lied conditional on reporting number 4 is 26.3% ($= \frac{22.6-16.66}{22.6}$). According to this rough estimate, about 11% of the subjects lied in the dice game. Recall that we include an additional game to use as a benchmark, in which we give individuals incentives to lie about verifiable information (whether their year of birth is an even or odd number). Although individuals who were born on an even year had a strong financial incentive to misreport that they were born on an odd year, only 3% of respondents do so (for more details, see Appendix A.4 and panel (b) of Figure A.6). This result is consistent with findings in the literature that individuals are much less likely to lie about things that can be observed and verified by others (Crede and von Bieberstein, 2020).

We also find that the variation between different lab measures is mostly orthogonal to

each other. For example, pairwise correlations between lab measures range from -0.140 to 0.260, with an average correlation of 0.016 (see Appendix A.4). In other words, rather than measuring the same trait repeatedly, these games seem to measure different features of individual preferences.

We also provide a validation test for these lab measures. We benchmark the average choices in these games against the average responses reported in (arguably) similar laboratory experiments performed in other countries, mainly from Latin America.[63] Panel (a) of Figure A.4 presents the results for all 12 lab measures. For ease of interpretation, the variables are constructed to take values from 0 to 1.[64] For example, the variable for giving to strangers is equal to the fraction of the endowment that the dictator shares with a stranger, with 0 corresponding to nothing and 1 to everything.

The results in panel (a) of Figure A.4 indicate that the lab measures align reasonably well with the corresponding measures from other studies. For example, the average subject in our dictator game shares 34.6% of the budget with a partner. In comparison, Engel (2011) reports that, on average, dictators in their study shared 28.3% of the budget. Regarding the dice game, 11% of the respondents lie in our sample, compared to 21.8% in Gächter and Schulz (2016). More generally, the average choices in our experiment are significantly correlated with those in benchmark studies (correlation coefficient of 0.763, p-value=0.004). Note that we should not expect the average behavior to be identical across each pair of studies. For example, there are differences in population type (e.g., a random sample of taxpayers from Uruguay versus undergraduate students from the United States), the stakes involved, and the language and framing of the game. Despite these differences, it is reassuring that the average behavior in our sample is largely consistent with the average behavior in the literature.

[63] For the lab measures used in this study there are no previous comparable studies for Uruguay. We use previous studies with similar samples prioritizing Latin American countries as benchmark.

[64] The only exception is the variable *impatience*, which can take values from 0 to 1.2. See the notes to Figure A.4 for a full list of variable definitions.

A.3.2 Survey Measures

Figure A.3 presents the raw distribution of responses to the 12 survey measures, again showing ample variation across individuals. For example, in response to the question about their tax morale (panel (a) of Figure A.3), 75.8% of subjects report that it is never justifiable to evade taxes, compared to 22.7% who report that it is sometimes justifiable and 1.5% who respond that it is always justifiable. We again observe that the variations between these different survey measures are mostly orthogonal to each other, with pairwise correlations ranging from -0.47 to 0.61 and an average correlation of 0.04 (see Appendix A.4 for more details). In other words, these survey questions seem to measure different features of individual preferences and beliefs.

We further validate the survey measures by benchmarking them against other sources of survey data from Uruguay. Panel (b) of Figure A.4 presents this comparison for 10 survey measures in our study for which we could find a benchmark. As in panel (a) of Figure A.4, panel (b) defines the survey measures to take values from 0 to 1 for ease of exposition. The results from panel (b) of Figure A.4 show that, again, the average responses to the survey questions in our sample align reasonably well with the corresponding responses in other Uruguayan surveys. For instance, in our question on tax morale, 75.8% of respondents say that it is never justifiable to evade taxes. Similarly, in the 2011 World Values Survey for Uruguay, 76.5% of respondents declared that it is never justifiable to evade taxes. This result suggests that participants' responses are not biased by strategic behaviors to prevent potential responses from the monetary authority.

The correlation between the average survey responses in our experiment and the benchmark studies is quite significant (0.76, with a p-value=0.011). The distribution of responses is unlikely to be identical due to differences in how the surveys were implemented and how respondents were recruited. For example, the benchmark surveys tried to recruit a representative sample of the whole country, whereas our survey was directed towards individuals who file tax returns and thus tend to belong to the upper echelons of the income distribu-

tion. However, despite these differences, it is reassuring that responses are largely consistent across surveys.

A.4 Lab and Survey Measures of Social Preferences: Additional Results

Table A.2 shows descriptive statistics for the 24 lab- and survey-measures and the sample of 6,078 observations. Furthermore, panels (a) and (b) of Figure A.4 show that the average responses in our survey are similar than the results reported in (arguably) similar studies.

The first 12 rows in Table A.2 show summary statistics for the variables based on incentivized lab games. Note that most of participants in our sample are averse to tax evaders and in average assign 83.1% of the endowment to the players that think evading taxes is never justifiable. Furthermore, most of the participants are willing to cooperate in the provision of a public good, and they prefer to assign more money to Charity institution both than a stranger or a government agency that provides education services comparable to those provided by the charity. The distribution of the trust game is divided almost evenly into two parts. Regarding social preferences, inequality aversion attitudes and meritocratic views dominate among the participants.

The next 12 rows of Table A.2 show the same statistics for the variables based on survey-measures. Our stated tax morale measure also supports the notion that most participants think that evading taxes is never justifiable (the average is 2.74 and the 25th percentile is 3). The average perception of Workers' evasion is 35%, while the average perceived share of value added tax that is evaded by firms is 43% (we assume uniform distribution within each bin to estimate both averages). The question about trust in others shows a similar pattern than the corresponding lab measure. Most of the respondents do not trust that the government acting properly and perceive a relatively low efficiency of the government. Regarding left-right political ideology, the distribution of responses is barely skewed to the left with an average of 4.2. Regarding inequality, most of participants perceive a relative high

income inequality in Uruguay and prefer a more progressive tax schedule. Finally, despite the mentioned dominance of meritocratic view, most of the respondents believe that luck is more relevant than effort in determining economic success in life.

For an alternative measure of honesty, we can compare whether the individual reported to be born on an even or odd year to what the administrative records indicate. We find that 95.5% of subjects respond truthfully to this question: i.e., consistent with the administrative records. Around 2.9% of subjects misreport in the direction that is most convenient for them: i.e., they claim to have been born on an odd year (which qualifies them for a $U 2,500 reward) even though according to the administrative records they were actually born in a even year (which would have qualified them for a $U 500 reward instead). The remaining 1.6% misreported but in the direction that is not convenient for them: i.e. they claimed to have been born on an even year while in reality they were born on an even year. Given how small this share is (1.6%), it is plausible that they misreported by mistake (recall that 5.96% do not pass the attention check at the end of the survey) or it could also be attributed to rare errors in the administrative records. We can compare the tax evasion among the 2.9% of subjects who cheated in the game about their birth year and the 95.5% who did not cheat. The average share of evaders is 9.8% and 13.6%, respectively, and the difference is statistically insignificant (p-value=0.154). This evidence indicates that cheating in this game does not predict who is more likely to cheat on their taxes.

Finally, Figure A.5 shows the pairwise correlations coefficients for the 24 lab- and survey-measures. The blue and red hue in cells of the matrix indicate the positive and negative correlations, respectively, while the higher density of the color, the greater the absolute magnitude of the coefficients. Three main results. First, the pairwise correlations between different lab measures with an average correlation of 0.016. It range from -0.140 (*Trust* and *Risk aversion*) to 0.260 (*Giving to strangers* and *Giving to charity*). Precisely this last variable is the only lab-measure that has a correlation higher (in absolute value) than 0.1 with other lab measures (more precisely, with *Giving to Strangers*, *Giving to Government*,

Trust, *Ultimatum*, and *Meritocratic preferences*). It is important to note that our measure of tax aversion shows a low correlation with the others lab-measures (its highest correlation is with meritocratic preferences, at 0.221).

Second, the pairwise correlation between different lab measures is higher than the commented correlation for lab-based measures. For example, the pairwise correlations between survey measures range from -0.465 (*Government efficiency* and *Left-Right spectrum*) to 0.596 (*Trust in Government* and *Government Efficiency*). There are positive and relatively high pairwise correlations between variables associated with *Trust in others*, *Trust in the government*, *Preferences for Redistribution* and *Desired progressiveness*, while *Left-Right spectrum* shows a negative correlation with this group of variables. Finally, stated tax morale shows a positive correlation with Trust in Government (0.186) and negative with Perceived worked evasion and firm evasion (-0.122 and -0.115 respectively).

Finally, we found a relatively high pairwise correlation between some lab measures and survey measures. For example, stated tax morale presents a correlation of 0.374 with evasion aversion. While *Trust in others*, *Trust in government* and *Government Efficiency* present a positive and relatively high correlation coefficient with *Giving to Strangers*, *Giving to Government*, *Trust* and negative with *Meritocratic preferences*. These results are relevant the instrumental variables approach carried out in Appendix A.7 based on the Obviously Related Instrumental Variables model. In this section we treat our lab measures as endogenous variables and some closely-related survey measures as their corresponding instrumental variable.

A.5 Variation in Peer Behavior Measures of Tax Evasion

In this section, we provide evidence on the sources of variation in our measures of peer tax evasion. Intuitively, differences between the networks of current and former coworkers arise from two main sources. First, some employees move from one firm to another during the sample period. Second, even if an employee remains with the same employer throughout,

the network of former coworkers will differ from that of current coworkers as long as other employees join the firm during that period.

We begin by presenting descriptive statistics suggesting that both sources of variation are relevant in our context. For each year from 2009 to 2016, between 65% and 83% of employees in our survey sample (N = 6,078) worked at a firm that hired new employees who filed tax returns, thereby potentially altering their former coworker network. In addition, for each year from 2009 to 2016, between 22.9% and 31.4% of employees in our survey sample (N = 6,078) joined a new firm, which could also change their former coworker network.

To further illustrate this point, we present an additional exercise in Figure A.9. This figure shows two heat plots summarizing the correlation between under-reporting among former and current coworkers. Panel (a) reports the correlation for the full survey sample (N = 6,078), while panel (b) restricts the sample to individuals who stayed with the same employer over the entire analysis period (N = 1,798). In panel (b), variation in former-coworker under-reporting for individual i arises solely from other employees joining i's firm(s). Thus, if the correlation coefficient in panel (b) were equal to 1, it would imply that all differences between former and current coworkers' under-reporting for individual i are driven by individual i moving across firms. If the correlation coefficient were the same as in panel (a), it would imply that these differences are driven entirely by other employees joining individual i's firm(s). Finally, if the correlation coefficient in panel (b) is higher than in panel (a) but still below 1, it would indicate that both sources of variation are relevant.

As Figure A.9 shows, the shares of current and former coworkers under-reporting are highly correlated but far from perfectly so, with a correlation coefficient of 0.71. The results in panel (b) suggest that both sources of variation are relevant: even when we restrict the sample to individuals who always worked at the same firm, the correlation in under-reporting between current and former coworkers is 0.74, which remains significantly below 1.

A.6 Pairwise Correlations: Robustness Checks

This section shows that the baseline correlation analysis from Table 2 in the main text is robust to alternative outcome variables. Table A.3 presents the estimated pairwise correlation between different measures of tax evasion and our measures of social preferences, peer behavior, and economic factors. The last row of this table shows the mean value of the outcome measures.

Column (1) in Table A.3, replicates column (1) in Table 2, and serves as a benchmark for comparison purposes. Column (2) is identical to column (1) except that the outcome captures the intensive margin of wage under-reporting instead of just the extensive margin. More specifically, we define this outcome variable as the discrepancy between the wages reported in the taxpayer's tax return and the employer's third-party report as percent of individual tax liability. Column (3) is identical to column (1) instead that tax evasion is measured as deductions over-reporting instead of wage under-reporting. More precisely, we define this outcome as an indicator variable that takes the value one if the individual over-reported automatic deductions and zero otherwise.[65] Column (4) uses withholdings over-reporting instead of wage under-reporting as the tax evasion outcome. We define this outcome as an indicator variable for whether the taxpayer over-reported withholdings in the tax return relative to the employer's third-party report.[66] Column (5), instead, uses cheating on more than one margin as the tax evasion outcome. We define this outcome as an indicator variable of whether the individual evaded taxes on more than one margin—i.e., wages, deductions and withholdings. Column (6) uses the number of margins the individual evades as the main outcome variable. We define this outcome as the number of margins the

[65] For the individuals who are not wage accurate-reporters, we define deduction over-reporting by comparing automatic deductions reported by the taxpayer to the automatic deductions that the taxpayer should have reported according to his or her self-reported wage. This is not the only possible definition, however: we could also define deduction over-reporting by comparing the deductions reported by the taxpayer to the deductions from the third-party report.

[66] For the individuals who are not wage accurate-reporters, we define withholdings over-reporting by comparing the withholdings reported by the taxpayer to the withholdings that the taxpayer should have reported according to his or her self-reported wage. As in the case of deductions over-reporting, however, this is not the only possible definition.

individual used to evade.

The results in columns (2)–(6) of Table A.3 are similar to those in column (1). All the correlation coefficients for the social preferences measures are small in magnitude and tightly estimated around zero. For example, the correlation coefficient for stated tax morale is -0.006 in the baseline results in column (1), while the corresponding coefficients in columns (2)–(6) are -0.011, 0.002, 0.021, 0.017 and 0.012, respectively. Additionally, the correlation coefficients for our measures of peer behavior are economically and statistically significant. For instance, the correlation coefficient for current coworkers evasion is 0.599 in the baseline results in column (1), while the corresponding coefficients in columns (2)–(6) are 0.446, 0.293, 0.314, 0.177, and 0.285, respectively. Finally, the correlation coefficients for our measures of economic factors are statistically and economically significant, but smaller in magnitude relative to those of the peer evasion measures.

A.7 Pairwise Correlations: Accounting for Measurement Error

This section presents two standard strategies to account for attenuation bias due to the potential measurement error in the lab measures.[67] The results show that it is unlikely to change the main conclusions from the baseline correlation analysis from Table 2 in the main text.

The primary strategy, described in Gillen et al. (2019), involves using a correction factor for attenuation bias based on the correlation between two elicitation of the same lab measure (commonly referred to as test-retest reliability). Since our survey does not elicit the same lab measure twice, we rely on related studies to estimate a range of potential values for the scaling factor.[68] Table A.4 summarizes the results of this strategy. Column (1) shows

[67] A related concern is that of temporal stability. However, previous studies suggest that these measures can be relatively stable (Stango and Zinman, 2020).

[68] One limitation of our data is the absence of multiple elicitations for the same lab measure. To address this, we employ the ORIV (obviously related instrumental variable) strategy, instrumenting the lab measure with a commonly used survey-based measure to estimate the behavioral parameter. However, a caveat of this approach is that it assumes the orthogonality of errors when the instrument may not fully satisfy the exogeneity condition. Even when failing to meet the orthogonality assumption, the instrumental variable

the correlation coefficient between each of the 12 lab measures and tax evasion (reproduced from column (1) of Table 2). Column (2) provides the range of scaling factors reported in other studies, while column (3) cites the data sources. Column (4) presents the rescaled bounds corresponding to each correlation coefficient. For 9 of the 12 measures, including key measures such as Evasion Aversion, Public Goods, and Dishonesty, the rescaled coefficients remain close to zero, even after adjusting for attenuation bias. However, for 3 out of the 12 measures (Giving to Charity, Giving to Government, and Ultimatum), the upper bounds of the rescaled correlations are relatively high, suggesting that we should interpret those null results with caution.

The second strategy we implement, also discussed in Gillen et al. (2019), is the Obviously Related Instrumental Variables (ORIV) model. Specifically, we treat our lab measures as endogenous variables and use closely related survey measures as their corresponding instrumental variables. For example, we instrument the lab measure Evasion Aversion using the survey measure of stated tax morale. Due to the limited availability of variables that could plausibly serve as obviously related instruments, we applied this strategy to 3 of the 12 lab measures. The results are presented in Table A.5. Each row corresponds to a separate regression with a single right-hand-side variable, normalized to have a mean of 0 and a standard deviation of 1. The dependent variable is an indicator for whether the taxpayer under-reported wages in 2016.

Columns (1) and (2) of Table A.5 show the endogenous variable and its corresponding instrument(s), respectively. As a benchmark, column (3) presents the OLS coefficients, which are related to—but should not be confused with—the pairwise correlations shown in column (1) of Table 2. Column (4) provides the 2SLS coefficients, which can be directly compared to the corresponding OLS coefficients in column (3). To diagnose weak instruments, we report the Stock and Yogo (2005) F-statistic, and in all regressions we confidently reject the

strategy is not rendered invalid. When the first stage indicates a high correlation, the coefficient produced is less biased than the one estimated by OLS (Gillen et al., 2019).

null hypothesis of weak instruments.[69] For the most important measure, Evasion Aversion, the results remain unchanged after accounting for measurement error. Specifically, both the OLS and 2SLS estimates of the slope (0.008 and -0.017, respectively) are close to zero and to each other. For Giving to Government, the coefficient remains similar after accounting for measurement error (0.048 in OLS vs. 0.105 in 2SLS). For Trust, the 2SLS slope (0.164) diverges more from its OLS counterpart (-0.008), indicating a more substantial 2SLS correction. However, even in this case, the 2SLS slope remains statistically insignificant.

A.8 Multivariate Regression: Robustness Checks

This section shows that the baseline multivariate regression analysis from Table 3 in the main text is robust to an alternative set of controls, outcome variables, and definitions.

Table A.6 presents regression results that use an alternative set of controls. Columns (1) and (2) replicate results shown in the same number of columns in Table 3, but add controls for taxpayers' sociodemographic characteristics to the model, including gender, age, education and income. By adding these controls, we partially account for the presence of potential unobserved differences that may be correlated with the explanatory variables and evasion choices, such as economic resources. The magnitude and significance of the estimated coefficients in the survey measures model (column 1) remain mostly stable, while the significance of some coefficients in the lab measures model changes (column 2). For instance, in column (2), the coefficient on desired progressiveness is no longer significant, and the coefficient on the left-right political spectrum is only significant at the 10 percent level once we control for demographics. Regarding predictive power, the AUC values are slightly larger (AUC=0.613 and AUC=0.616, respectively) once controls are added compared to the corresponding values of the baseline models (AUC=0.546 and AUC=0.572, respectively). Column (3) of Table A.6 replicates column (3) of Table 3 that includes all 24 lab and survey variables at once but adds a set of variables to account for the taxpayers' 2015-2016 percent

[69] We performed this exercise for three additional endogenous variables: Inequality Aversion, Public Goods, and Inequity Aversion. However, in these cases, we could not reject the null hypothesis of weak instruments.

change in wages. Panel (c) of Figure 2 shows that there are clear and significant differences in evasion patterns across groups of taxpayers that experience different wage changes. Thus, including a set of variables that account for such differences in the the prediction model may strengthen prediction and/or change the coefficients of the baseline model. However, we find no such change. After including the dummies for income changes as controls, the estimated coefficients on the laboratory and survey measures remain similar in magnitude, sign, and statistical significance. The predictive power of the model increases with the addition of this extra variable, but just slightly: from an AUC of 0.575 in column (3) of Table 3 versus an AUC of 0.585 in column (3) of Table A.6. Finally, column (4) replicates column (3) of Table 3 but includes the economic factors (as in column (5) of Table 3) and peer behavior (as in column (4) of Table 3) as independent variables in addition to all 24 lab and survey measures of social preferences. Two results emerge from this model. First, it performs much better in predicting evasion choices than the baseline model (AUC=0.895 vs AUC=0.575). Second, including economic factors to the model that accounts for peer evasion (column (4) of Table 3) does not almost change its predictive power (AUC=0.895 vs AUC=0.899). These results confirm that an individual's context plays a much bigger role in predicting who evades taxes than beliefs and values, and economic factors.

Table A.7 presents regressions results corresponding to different tax evasion measures in columns. At the bottom of the table, we present the traditional measure of predictive power: the out-of-sample AUC, Pseudo R^2, and R^2, depending on the estimation method. Column (1) in Table A.7 replicates column (3) in Table 3 and serves as a benchmark for comparison purposes. The outcome variable in column (2) is the percentage of wage under-reported. Columns (3), (4), and (5) use an indicator variable for over-reporting deductions, withholdings, and evading in multiple margins, respectively. Column (6) uses the number of margins the taxpayer cheats to the tax authority. The results of Table A.7 show that models with lab and survey measures that use alternative evasion measures as outcomes have low predictive power, similar to the baseline model in the main text, and do worse than the

model that includes variables to capture peer evasion (see column (4) in Table 3).

Table A.8 tests the robustness of the relationship between individuals' wage underreporting and contextual factors such as peer evasion behavior. Rows 1 and 2 in this table show the estimated coefficients for the variables of current and former coworkers' wage underreporting, respectively. Column (1) replicates column (4) in Table 3 for comparison purposes. Columns (2)–(4) replicate the result in column (1) but include controls for sociodemographic characteristics as in Table A.6, economic factors as in column (5) of Table 3, and lab and survey measures.

For the social learning mechanism, we expect individuals to learn primarily from coworkers in similar positions. Since our baseline model does not impose any restrictions on our sample of analysis to construct the coworkers' network, one might be concerned about the extent to which an individual knows all of her coworkers in a firm—particularly those in very large firms—or in different firms in case of holding multiple jobs. To check if this issue is problematic in our setting, we run baseline regressions that impose three alternative sample restrictions before the construction of the coworkers' network. First, column (5) of Table A.8 restricts the definition of coworkers to those who work in the individual's main firm.

Second, we restrict connections to those coworkers who have a wage income within a similar range as a way to approximate individuals in similar positions or occupations within the firm.[70] Columns (6)–(8) of Table A.8 present regression results from constructing coworker networks based on coworkers whose wage income varies within a range of 50%, 30%, and 20% around the individual's own wage, respectively.

Third, to assess the role of the largest firms, we follow the network literature and exclude connections formed in firms with more than a determined number of employees. Column (9) of Table A.8 presents results that exclude firms with more than 30,000 employees. Similarly, since large firms might be more likely to truthfully report workers' income, in columns (10)–(12) we replicate the analysis excluding individuals whose main job takes place in firms with

[70] Our data does not include information on title positions or occupations.

fewer than 5, 10, and 50 employees that file tax returns, respectively.

Fourth, to show that our results are not capturing other characteristics of sectors or firms' environment that could drive both coworker and individual reporting behavior, in columns (13)–(15) of Table A.8, we replicate the analysis excluding multiple-employer individuals, adding sector fixed effects, and adding firm fixed effects, respectively. As the results in the table show, the estimates are qualitatively consistent in all specifications: The coefficients are always positive, of a similar magnitude and highly statistically significant (p-value<0.001 in all specifications except for the one with firm fixed effects (column 15) where p-value=0.02). Specifically, the fact that the estimated coefficients of peer behavior almost do not change when considering economic factors and social preferences measures as controls (column (4)) highlights the role of peer evasion behavior as a relevant channel through which tax morale influences tax-evasion behavior. Importantly, the predictive power of the different models remains high and almost stable regardless of the controls we include and the type of restriction we impose to construct coworkers' networks, which strengthens the result that peer behavior is an important predictor of evasion choice.

Finally, since the time window used to construct the *former* coworker network could be too large or even look arbitrary, in our last robustness check for the role of peer behavior in predicting individual wage under-reporting we replicate the estimations using all the possible different time windows to construct the *former* coworker network. The results are presented in Table A.9. Columns (1)–(7) replicate the analysis using the 2009-2015 period—as in column (4) of Table 3—, 2010-2015, 2011-2015, 2012-2015, 2013-2015, 2014-2015, and 2015 alone, respectively, to calculate *former* coworker networks. The measure of *current coworkers under-reporting* is constant across specifications. Again, the results in this table show that the estimates are qualitatively consistent in all specifications: The coefficients are always positive, of a similar magnitude and highly statistically significant.

The last result provides *some* evidence in support of two potential (albeit speculative) hypotheses. First, employees may become less connected to their former coworkers over

time. Although we do not observe a perfectly monotonic pattern, the estimated effects of *former coworkers under-reporting* are larger when we focus on the most recent coworker network (column (7) of Table A.9) than when we consider *older* coworker networks (columns (1)–(6)). Second, once employees are exposed to their coworkers' behavior and learn from it, the effect may persist even if they subsequently lose contact over time. This interpretation is consistent with the estimates of *former coworkers under-reporting* remaining large and statistically significant even when allowing for wide time windows to construct the *former* coworker network.

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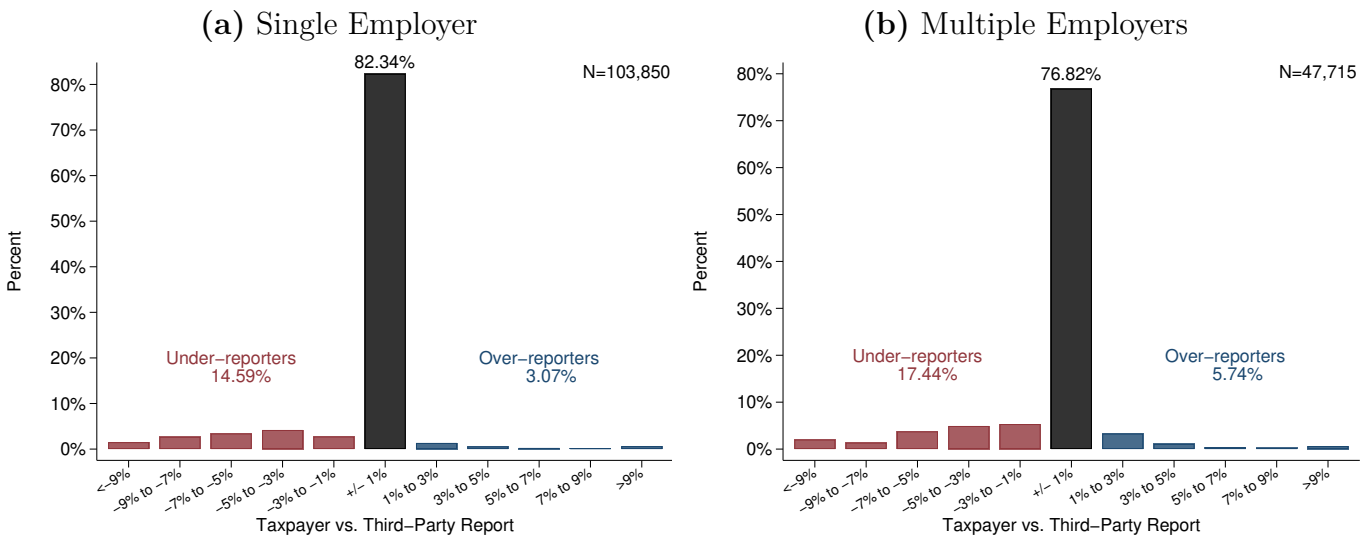
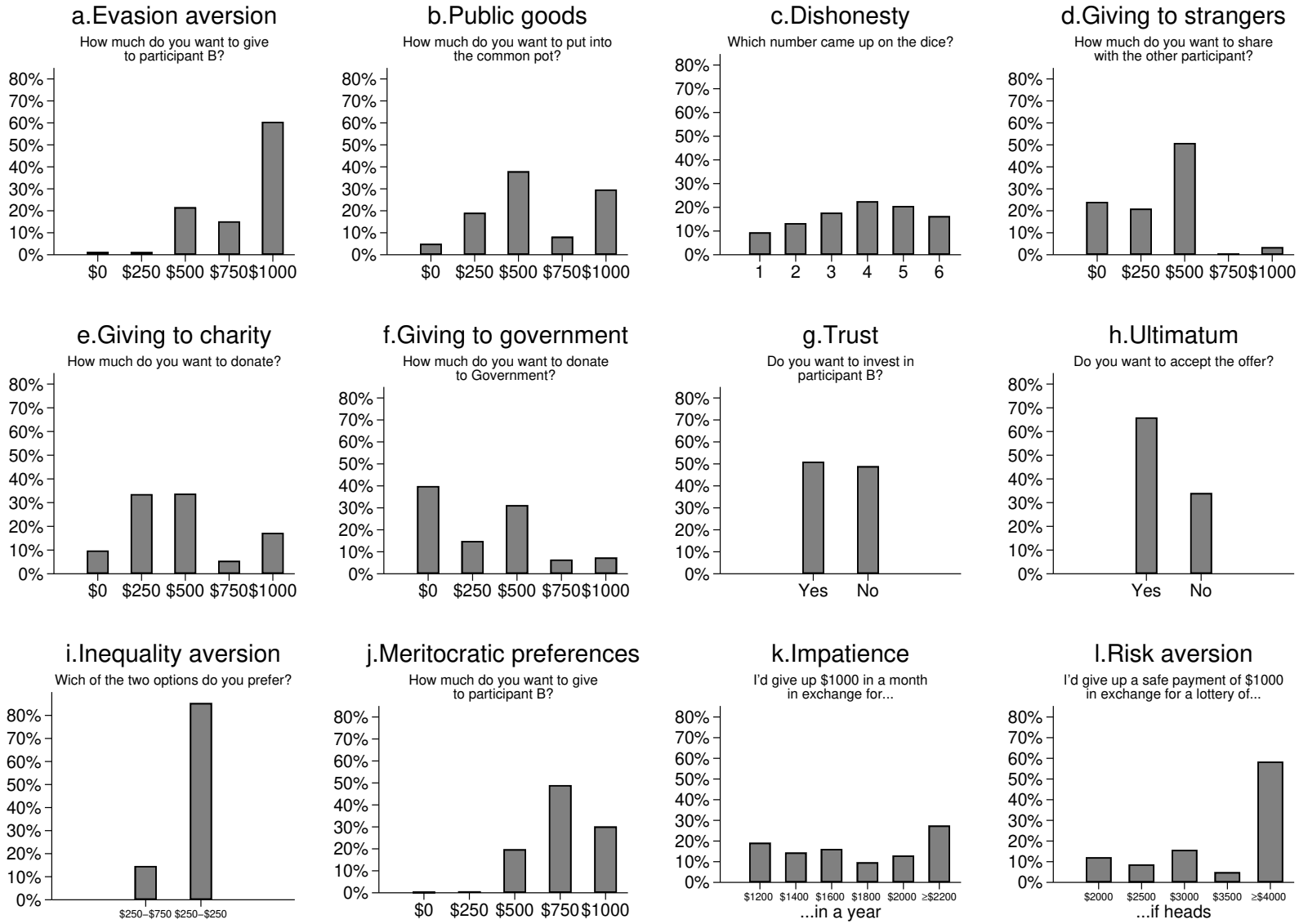
Figure A.1: Wage Misreporting: Single vs. Multiple Employers



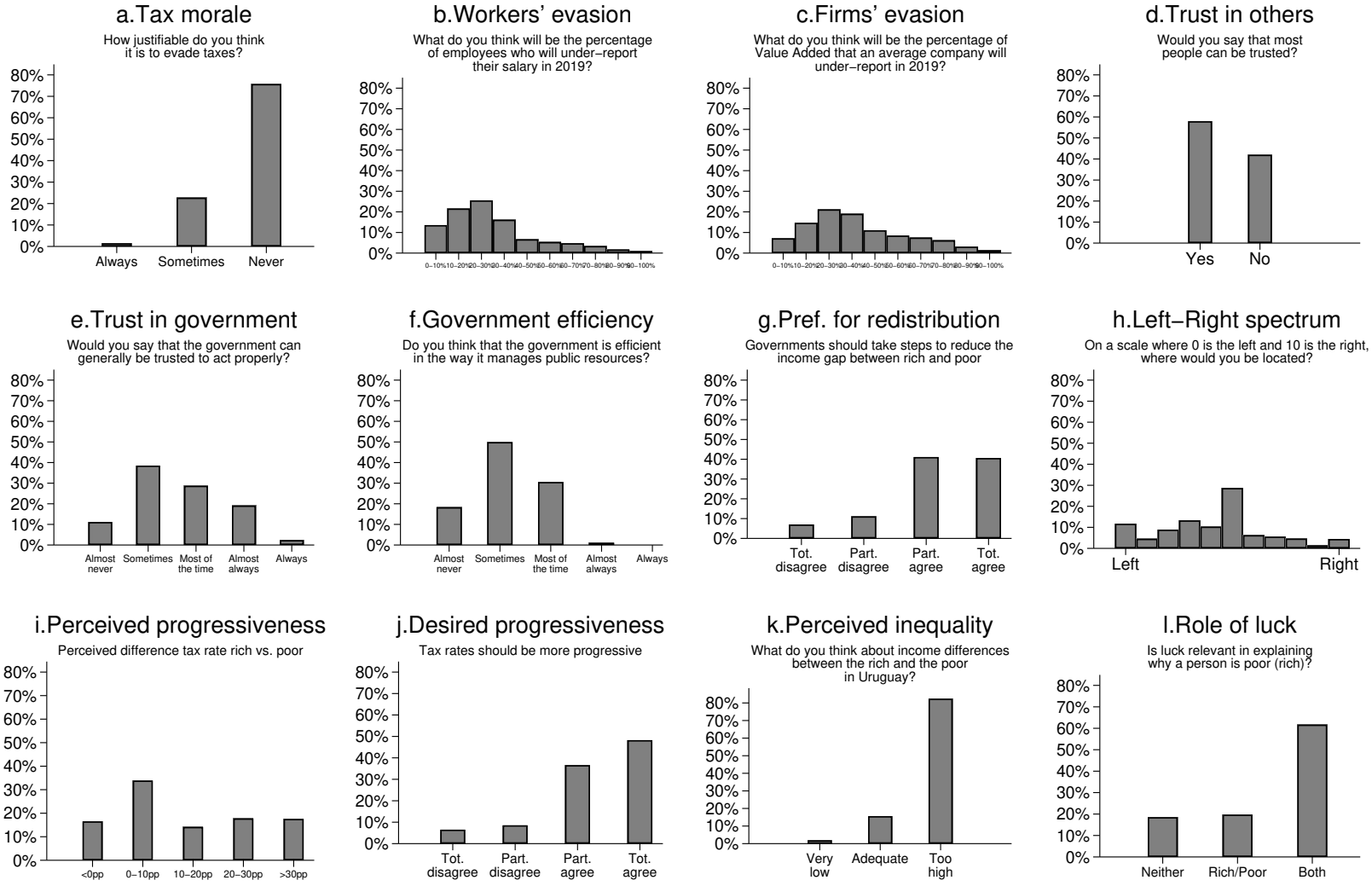
Notes: Discrepancies between the wages reported in the taxpayer's tax return versus the employer's third-party report (as the percentage of third-party wage income). Results based on the sample of taxpayers who were pure wage earners and filed a tax return in 2016. Panel (a) corresponds to the subsample of taxpayers who have a single employer, while panel (b) corresponds to the subsample of taxpayers with more than one employer.

Figure A.2: Distribution of Lab-Measures of Social Preferences



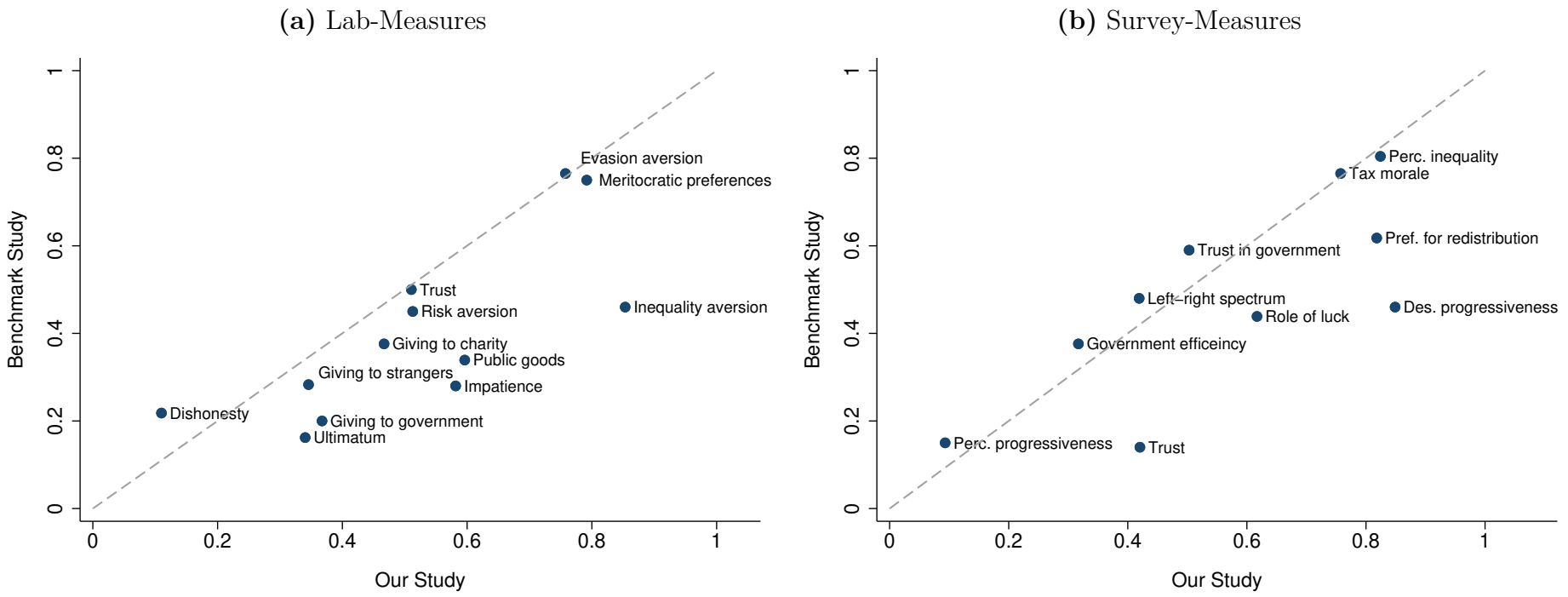
Notes: Distribution of the 12 lab-based measures among the 6,078 taxpayers who responded to the survey. For the full survey questionnaire, see Appendix C.

Figure A.3: Distribution of Survey-Measures of Social Preferences



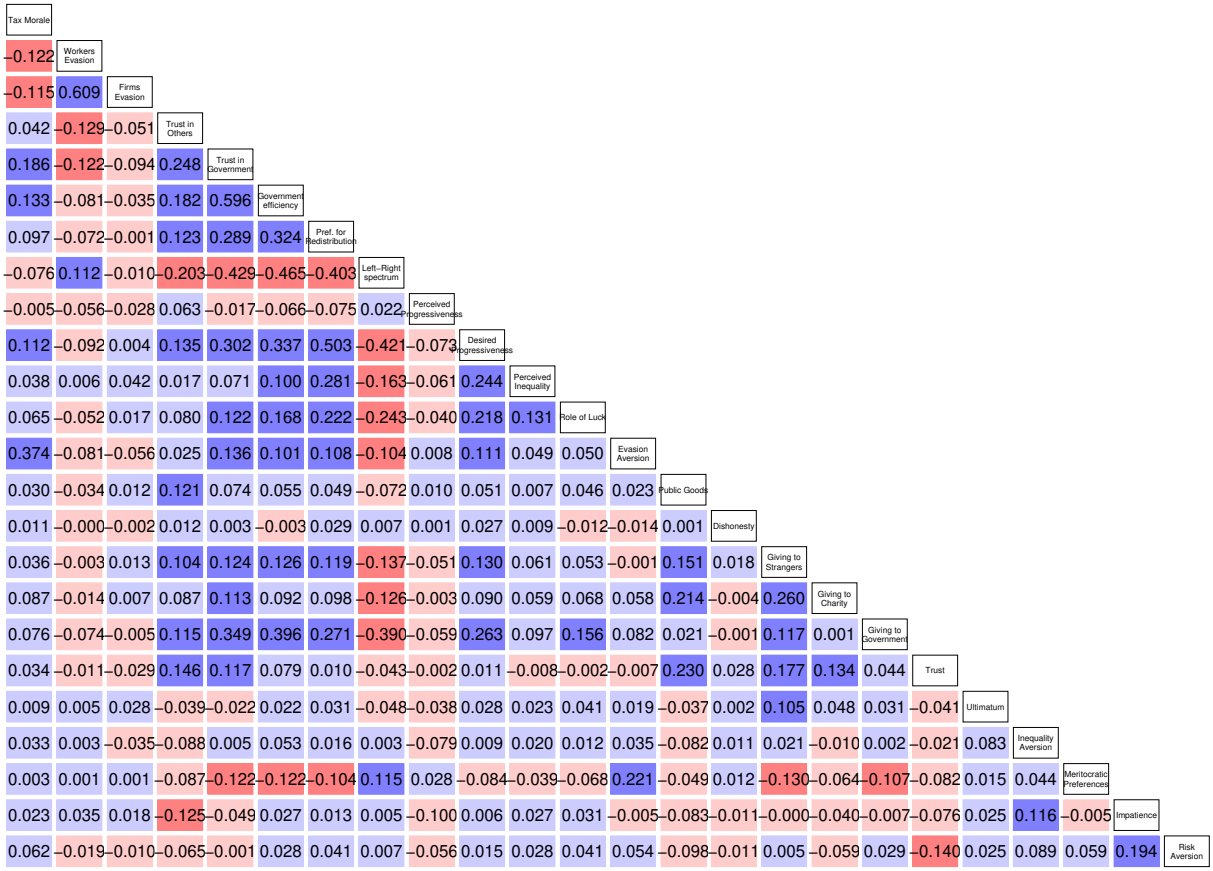
Notes: Distribution of the 12 survey-based measures among the 6,078 taxpayers who responded to the survey. For the full survey questionnaire, see Appendix C.

Figure A.4: Comparison of the Results from Lab- and Survey-Measures of Social Preferences to Related Studies



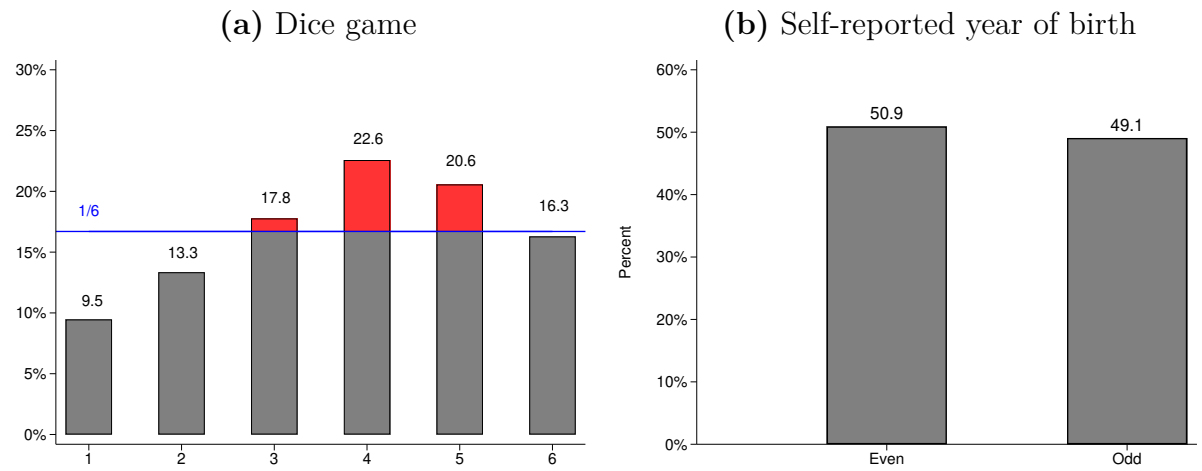
Notes: Comparison of average responses in our study (N=6,078) vs. the corresponding benchmark study. Lab-measures: *evasion aversion* is the share of respondents that give more endowment to those participants that think that evading taxes is never justifiable (benchmark study: Luttmer and Singhal (2014)), *public goods* is the average share of the endowment contributed to the common pool (List, 2004), *dishonesty* is the probability of lying, measured as the excess mass in faces 3, 4 and 5 (Gächter and Schulz, 2016), *giving to strangers* is the share of the endowment that the respondent gave to a randomly-chosen individual (Engel, 2011), *giving to charity* is the share of the endowment that the respondent gave to charity (Engel, 2011), *giving to government* is the share of the endowment that the respondent gave to the government ministry of social development (Li et al., 2011), *trust* is the share of respondents that decided to invest in the other participant (Cardenas and Carpenter, 2008), *ultimatum* is the share of respondents that rejected the offer (Oosterbeek et al., 2004), inequality aversion is the share of respondents that preferred an egalitarian allocation (Charness and Rabin, 2002), *Meritocratic preferences* is the share of respondents that gave a bigger share of the endowment to the participant that had made an effort (Cappelen et al., 2022), *impatience* is the extra-share of the payment that must be offered to the respondent in order for them to prefer waiting a year for the payment instead of perceiving the payment next month (Coller and Williams, 1999), *risk aversion* is the extra-share of the safe payment that must be offered to the respondent in order for them to prefer a 50-50 lottery instead of the safe payment (Dohmen et al., 2010). Survey-measures: *tax morale* is the share of respondents that think evading taxes is never justifiable (*), *trust in others* is the share of respondents that think most people can be trusted (*), *trust in government* is the share of respondents that think always, almost always or most of the time, can trust in the government acting properly (*), *government efficiency* is the share of respondents that think the government is efficient or very efficient (*), *preferences for redistribution* is the share of respondents that think the government should take steps to reduce the income gap between rich and poor (*), *Left-Right spectrum* is the average response to a question about where the individual would be located in a range in which 0 is left and 1 es right (**), *perceived progressiveness* is the respondents' perceived difference in tax rate paid between the upper 20% and the bottom 20% of the income distribution (***), *desired progressiveness* is the share of respondents that totally or partially agree with making the tax system more progressive (**), *perceived inequality* is the share of respondents that think that inequality is too high (**), *role of luck* is the share of respondents that think that luck and other circumstances beyond individual control are more important than individual effort in becoming both rich and poor (*). The benchmarks for the survey measures are based on our own calculations with the following data sources: (*) World Values Survey Association (2014); (**) 2011 Latinobarometro (`https://www.latinobarometro.org/latContents.jsp`); (***) 2015/16 ELBU (`http://fcea.edu.uy/datos/bases-de-datos.html`).

Figure A.5: Correlations between Lab and Survey Measures of Social Preferences



Notes: Pairwise correlations for the 12 laboratory games and the 12 survey measures. This is for the same sample used in Table 2 (6,078 observations). The blue and red hue represent the positive and negative correlations respectively. The higher the density of the color, the greater the magnitude of the coefficient. For variables definitions see the notes to Table 2.

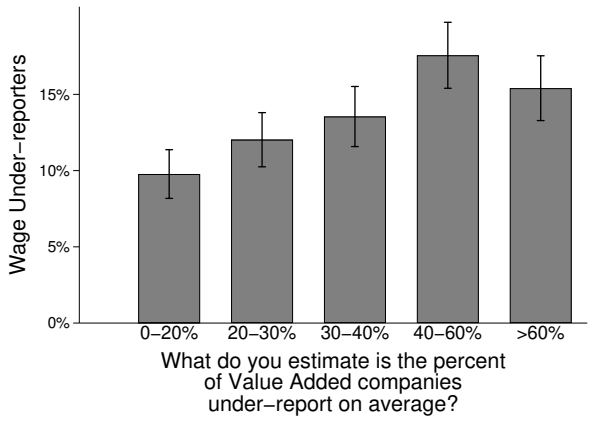
Figure A.6: Honesty Measures



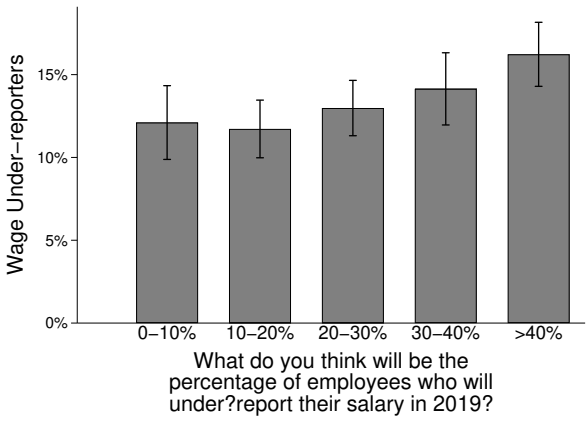
Notes: Panel (a) shows the distribution of reported die rolls. The bars represent the raw frequencies of amounts claimed, while the blue line describes the full honesty expected distribution of frequencies as benchmark. The red area represents the subject above the uniform distribution and it provides a measure of dishonesty. Panel (b) depicts the raw frequencies of participants' answers whether their year of birth is an even or odd number. The questionnaire includes an additional game in which participants who were born on an even year had a strong financial incentive to declare that they were born on an odd year.

Figure A.7: Correlation between Actual Tax Evasion Choices and Selected Social Preferences

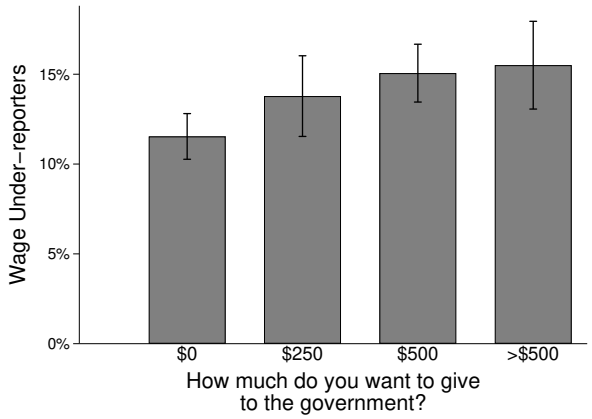
(a) Firms' evasion



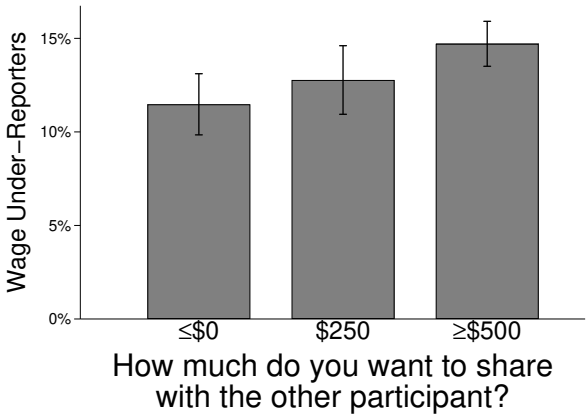
(b) Worker'evasion



(c) Giving to gov.

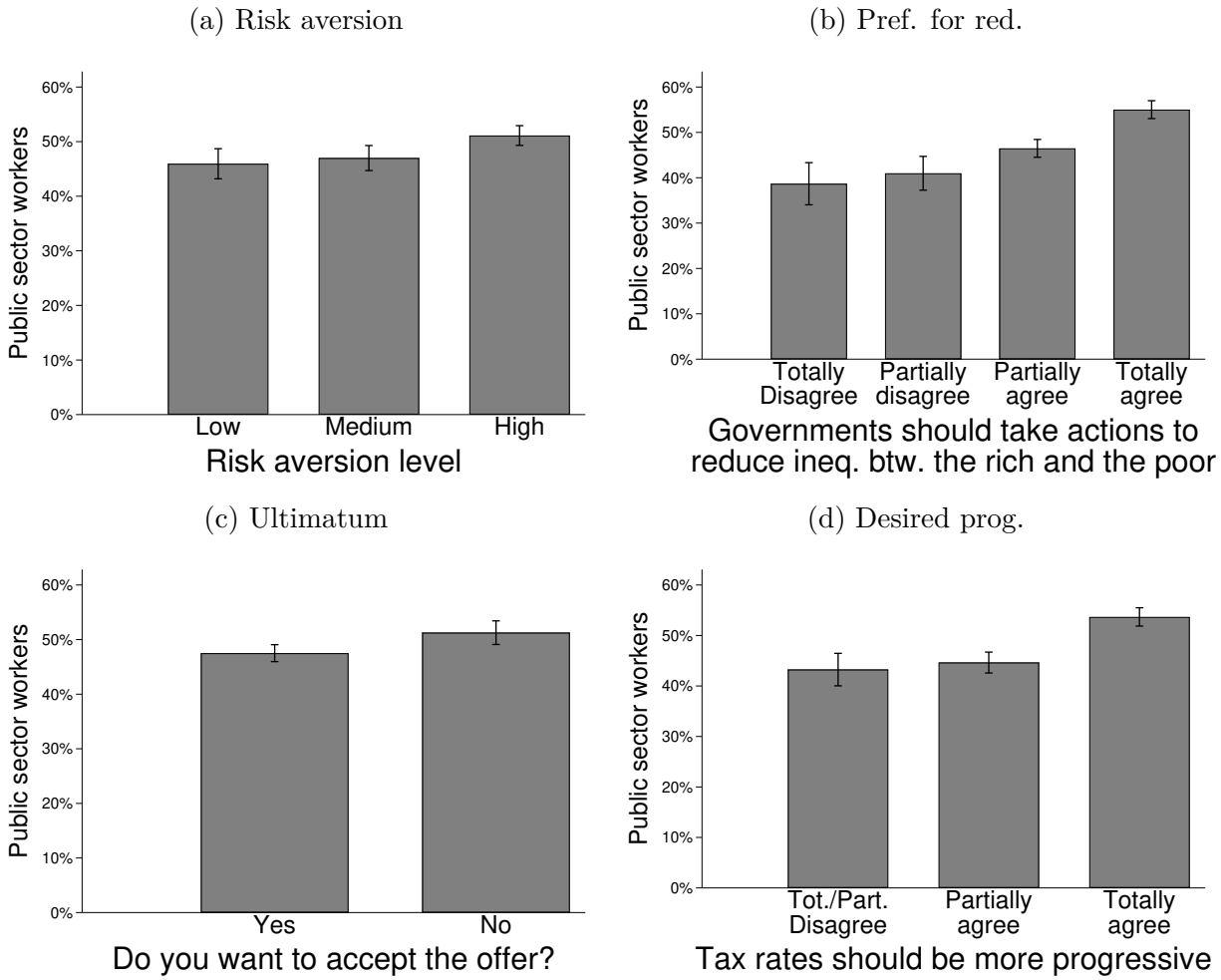


(d) Giving to strangers



Notes: Results based on the 6,078 survey respondents. Each bar corresponds to the share of wage under-reporters (i.e., taxpayers who reported wage income below 1% of the third-party report filed by their employers), with 95% robust confidence intervals. Each panel breaks the same sample of 6,078 taxpayers into subgroups based on selected lab or survey measures: e.g., panel (a) breaks them down by the responses to the question on firms' evasion.

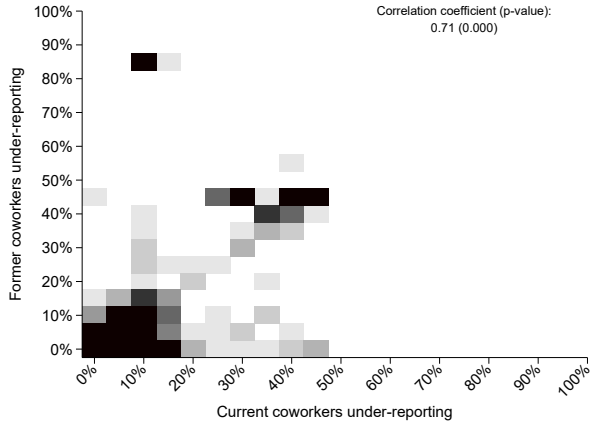
Figure A.8: Correlation between working in Public Sector and Selected Social Preferences



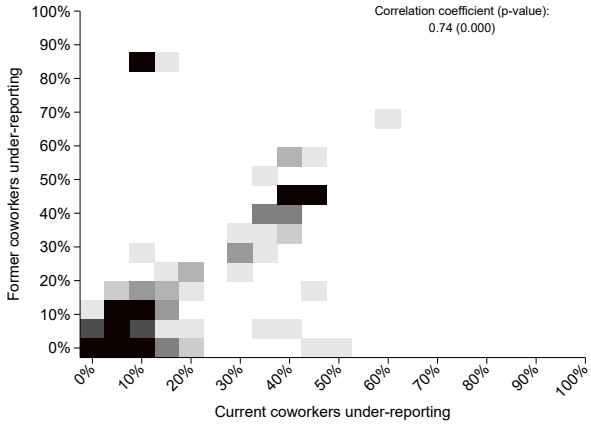
Notes: Results based on the 6,078 survey respondents. Each bar corresponds to the share of Public Sector workers (i.e., taxpayers whose main job is in the public sector), with 95% robust confidence intervals. Each panel breaks the same sample of 6,078 taxpayers into subgroups based on selected lab or survey measures: e.g., panel (a) breaks them down by the responses to the Risk aversion lab game.

Figure A.9: Sources of Variation in Peer Behavior: Corrleation between *former* and *current* Coworker Under-reporting

(a) Full sample



(b) Stayers only



Notes: This figure shows the correlation between *former* and *current* coworker under-reporting. Panel (a) includes the entire sample of survey participants (N=6,078). Panel (b) excludes individuals who have changed firms from the analysis (N=1,798). In panel (b), all variation in individual's i *former* coworker behavior comes from other employees joining individual's i firm(s) and not from individual i moving to different a firm(s).

Table A.1: Descriptive Statistics: Sample Selection

	All	Tax filers	Pure WE	Invited		Responded	
				No	Yes	No	Yes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Female (%)	46.74	47.26	44.85	38.37	52.78	52.25	58.16
	(0.04)	(0.11)	(0.13)	(0.17)	(0.19)	(0.20)	(0.63)
Age	43.32	45.74	45.20	45.81	44.45	44.54	43.54
	(0.01)	(0.03)	(0.03)	(0.04)	(0.04)	(0.04)	(0.13)
Total income (USD)	20.78	39.57	37.86	34.54	41.90	41.96	41.36
	(0.04)	(0.11)	(0.12)	(0.17)	(0.17)	(0.18)	(0.40)
Wage earners (%)	96.58	86.89	100.00	100.00	100.00	100.00	100.00
	(0.02)	(0.08)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Wage (USD)	19.44	39.15	36.45	33.03	40.64	40.66	40.41
	(0.03)	(0.09)	(0.09)	(0.11)	(0.15)	(0.16)	(0.38)
Public sector (%)	21.87	40.97	43.30	41.05	46.05	45.78	48.79
	(0.04)	(0.11)	(0.13)	(0.17)	(0.19)	(0.20)	(0.64)
Wage Under-reporters (%)			15.49	16.90	13.76	13.78	13.52
			(0.09)	(0.13)	(0.13)	(0.14)	(0.44)
Autom. Deductions Over-reporters (%)			15.95	11.21	21.50	21.08	25.82
			(0.10)	(0.12)	(0.17)	(0.18)	(0.62)
Withholding Over-reporters (%)			22.72	17.56	28.79	28.81	28.60
			(0.12)	(0.15)	(0.19)	(0.20)	(0.65)
Observations	1,271,509	200,519	151,565	83,357	68,208	62,130	6,078

Notes: Average characteristics for the year 2016, with robust standard errors in parentheses. Column (1) corresponds to the whole universe of registered employees. Column (2) corresponds to the group of taxpayers that file a tax return. Column (3) corresponds to the group of taxpayers that file a tax return and are pure wage earners (i.e do not receive self-employment income). Additionally, column (3) excludes those pure wage earners that have missing wage income data on their third-party report. Column (4) to column (7) correspond to sub groups of column (3). Column (4) and (5) correspond to the group of taxpayers that were not and were invited to the survey, respectively. Column (6) and (7) correspond to the group of taxpayers that did not respond and did respond to the survey, respectively. *Female* is the percentage of females. *Age* is the age average in years. *Total income* is the total annual income average in thousands of 2016 USD. *Wage earners* is the percentage of wage earners. *Wage* is the average wage in thousands of 2016 USD. For those that don't file a tax return, *Wage* is the third-party reported wage including bonus. For those that file a tax return, *Wage* is the self-reported wage including bonus income. *Wage Under-reporters* is the percentage of taxpayers that under-report their wage. *Autom. Deductions Over-reporters* is the percentage of taxpayers that over-report their automatic deductions. Finally, *Withholding Over-reporters* is the percentage of taxpayers that over-report their withholding income.

Table A.2: Descriptive Statistics about the Lab- and Survey-Measures of Social Preferences

	Observations (1)	Mean (2)	SD (3)	Min (4)	p25 (5)	p50 (6)	p75 (7)	Max (8)
Evasion aversion	6,078	0.831	0.236	0.000	0.750	1.000	1.000	1.000
Public goods	6,078	0.596	0.308	0.000	0.500	0.500	1.000	1.000
Dishonesty	6,078	0.110	0.108	0.000	0.000	0.064	0.191	0.263
Giving to strangers	6,078	0.346	0.242	0.000	0.250	0.500	0.500	1.000
Giving to charity	6,078	0.467	0.302	0.000	0.250	0.500	0.500	1.000
Giving to government	6,078	0.316	0.313	0.000	0.000	0.250	0.500	1.000
Trust	6,078	0.511	0.500	0.000	0.000	1.000	1.000	1.000
Ultimatum	6,078	0.340	0.474	0.000	0.000	0.000	1.000	1.000
Inequality aversion	6,078	0.853	0.354	0.000	1.000	1.000	1.000	1.000
Meritocratic preferences	6,078	0.770	0.185	0.000	0.750	0.750	1.000	1.000
Impatience	6,078	0.731	0.378	0.200	0.400	0.800	1.200	1.200
Risk aversion	6,078	0.722	0.369	0.000	0.500	1.000	1.000	1.000
Tax morale	6,078	2.743	0.470	1.000	3.000	3.000	3.000	3.000
Workers evasion	6,078	3.506	2.039	1.000	2.000	3.000	4.000	10.000
Firms evasion	6,078	4.274	2.186	1.000	3.000	4.000	6.000	10.000
Trust in others	6,078	1.420	0.494	1.000	1.000	1.000	2.000	2.000
Trust in government	6,078	2.631	0.991	1.000	2.000	3.000	3.000	5.000
Government efficiency	6,078	2.145	0.716	1.000	2.000	2.000	3.000	4.000
Preferences for redistribution	6,078	3.154	0.881	1.000	3.000	3.000	4.000	4.000
Left-Right spectrum	6,078	4.191	2.549	0.000	2.000	5.000	5.000	10.000
Perceived progressiveness	6,078	9.325	23.266	-100.000	0.000	9.000	23.000	100.000
Desired progressiveness	6,078	3.267	0.871	1.000	3.000	3.000	4.000	4.000
Perceived inequality	6,078	2.805	0.442	1.000	3.000	3.000	3.000	3.000
Role of luck	6,078	1.431	0.785	0.000	1.000	2.000	2.000	2.000

Notes: This table contains descriptive statistics for the 24 lab- and survey-measures of social preferences: mean, standard deviation, minimum, maximum and 25th, 50th, and 75th percentiles. All these results corresponds to the sample of 6,078 observations used for the main analysis of Table 2. For variables definitions, see the notes to Table 2.

Table A.3: Pairwise Correlations with Different Evasion Measures

		(1) Wage UR	(2) Wage under-reported (%)	(3) Deductions OR	(4) Withholdings OR	(5) Multiple margins	(6) Number of margins
Lab-Based Social Preferences	Evasion aversion	0.008	0.012	0.025	0.043	0.031	0.045
		[-0.017,0.033]	[-0.013,0.037]	[-0.002,0.053]	[0.014,0.071]	[0.006,0.056]	[0.020,0.070]
	Public goods	0.003	0.006	0.010	0.044	0.024	0.035
		[-0.022,0.028]	[-0.019,0.031]	[-0.017,0.038]	[0.016,0.072]	[-0.001,0.049]	[0.010,0.060]
	Dishonesty	-0.000	-0.013	0.015	0.002	0.017	0.011
		[-0.025,0.025]	[-0.039,0.012]	[-0.013,0.043]	[-0.026,0.030]	[-0.008,0.042]	[-0.014,0.036]
	Giving to strangers	0.040	0.039	-0.007	0.038	-0.005	0.024
		[0.015,0.065]	[0.014,0.064]	[-0.034,0.021]	[0.010,0.066]	[-0.030,0.021]	[-0.001,0.049]
	Giving to charity	0.046	0.039	0.032	0.023	0.024	0.044
		[0.021,0.071]	[0.014,0.064]	[0.004,0.060]	[-0.005,0.051]	[-0.001,0.049]	[0.019,0.069]
	Giving to government	0.048	0.033	-0.018	0.004	-0.026	0.002
		[0.023,0.073]	[0.008,0.058]	[-0.046,0.009]	[-0.024,0.032]	[-0.051,-0.001]	[-0.023,0.027]
	Trust	-0.008	-0.013	-0.022	0.027	-0.008	-0.000
		[-0.033,0.017]	[-0.038,0.012]	[-0.050,0.005]	[-0.001,0.055]	[-0.033,0.017]	[-0.025,0.025]
	Ultimatum	0.026	0.024	0.022	0.021	0.029	0.033
		[0.000,0.051]	[-0.001,0.049]	[-0.006,0.050]	[-0.007,0.049]	[0.004,0.054]	[0.007,0.058]
	Inequality aversion	0.007	0.012	-0.031	-0.045	-0.037	-0.040
		[-0.018,0.033]	[-0.013,0.037]	[-0.059,-0.004]	[-0.073,-0.017]	[-0.062,-0.012]	[-0.065,-0.015]
	Meritocratic preferences	-0.001	0.003	0.011	-0.002	0.027	0.007
		[-0.026,0.024]	[-0.022,0.028]	[-0.016,0.039]	[-0.030,0.026]	[0.002,0.052]	[-0.018,0.033]
	Impatience	0.021	0.027	-0.105	-0.096	-0.094	-0.110
		[-0.005,0.046]	[0.001,0.052]	[-0.133,-0.078]	[-0.124,-0.068]	[-0.119,-0.069]	[-0.135,-0.086]
	Risk aversion	0.013	0.007	-0.036	-0.020	-0.041	-0.025
		[-0.012,0.038]	[-0.018,0.032]	[-0.064,-0.009]	[-0.048,0.008]	[-0.066,-0.016]	[-0.050,-0.000]
Survey-Based Social Preferences	Tax morale	-0.006	-0.004	0.001	0.026	0.012	0.015
		[-0.032,0.019]	[-0.029,0.021]	[-0.027,0.029]	[-0.002,0.054]	[-0.013,0.037]	[-0.010,0.040]
	Workers' evasion	0.038	0.013	-0.027	-0.040	-0.042	-0.029
		[0.013,0.064]	[-0.012,0.038]	[-0.055,0.001]	[-0.068,-0.012]	[-0.067,-0.017]	[-0.055,-0.004]
	Firms' evasion	0.067	0.037	-0.003	-0.029	-0.028	-0.004
		[0.042,0.092]	[0.012,0.062]	[-0.030,0.025]	[-0.057,-0.001]	[-0.053,-0.003]	[-0.030,0.021]
	Trust in others	0.024	0.023	0.129	0.122	0.078	0.143
		[-0.001,0.049]	[-0.002,0.048]	[0.102,0.156]	[0.094,0.149]	[0.053,0.103]	[0.118,0.167]
	Trust in government	0.028	0.027	0.039	0.040	0.026	0.049
		[0.003,0.054]	[0.002,0.052]	[0.012,0.067]	[0.012,0.068]	[0.001,0.051]	[0.024,0.074]
	Government efficiency	0.046	0.035	-0.032	-0.034	-0.037	-0.023
		[0.021,0.071]	[0.010,0.061]	[-0.060,-0.005]	[-0.062,-0.006]	[-0.062,-0.012]	[-0.048,0.002]
	Preferences for redistribution	0.042	0.032	0.033	0.024	0.017	0.042
		[0.017,0.067]	[0.007,0.057]	[0.005,0.060]	[-0.004,0.052]	[-0.008,0.042]	[0.016,0.067]
	Left-right spectrum	-0.062	-0.049	-0.042	-0.014	-0.007	-0.046
		[-0.087,-0.037]	[-0.074,-0.024]	[-0.069,-0.014]	[-0.042,0.014]	[-0.032,0.018]	[-0.071,-0.021]
	Perceived progressiveness	-0.010	-0.019	0.100	0.088	0.082	0.099
		[-0.035,0.015]	[-0.044,0.007]	[0.072,0.127]	[0.060,0.115]	[0.057,0.107]	[0.074,0.123]
	Desired progressiveness	0.058	0.047	0.011	-0.013	-0.025	0.015
		[0.033,0.084]	[0.022,0.073]	[-0.017,0.038]	[-0.041,0.015]	[-0.050,0.001]	[-0.010,0.041]
	Perceived inequality	0.029	0.018	-0.005	-0.040	-0.028	-0.016
		[0.003,0.054]	[-0.007,0.043]	[-0.033,0.022]	[-0.068,-0.012]	[-0.053,-0.003]	[-0.042,0.009]
	Role of luck	0.047	0.039	0.033	-0.011	-0.005	0.025
		[0.022,0.072]	[0.014,0.064]	[0.005,0.061]	[-0.039,0.017]	[-0.030,0.020]	[-0.000,0.050]
Peer	Current coworkers evasion	0.599	0.446	0.281	0.299	0.152	0.255
		[0.583,0.615]	[0.425,0.468]	[0.255,0.306]	[0.273,0.324]	[0.125,0.178]	[0.230,0.280]
	Former coworkers evasion	0.462	0.317	0.302	0.448	0.193	0.363
		[0.442,0.481]	[0.294,0.341]	[0.277,0.327]	[0.425,0.470]	[0.168,0.218]	[0.340,0.386]
Economic	MTR	0.092	0.054	0.194	0.314	0.190	0.323
		[0.067,0.117]	[0.029,0.079]	[0.167,0.221]	[0.289,0.339]	[0.166,0.214]	[0.301,0.346]
	Log. of labor income	0.030	0.011	0.250	0.545	0.341	0.459
		[0.005,0.055]	[-0.014,0.036]	[0.224,0.276]	[0.525,0.565]	[0.319,0.363]	[0.439,0.478]
	Experienced filer	0.071	0.042	0.168	0.169	0.120	0.213
		[0.046,0.096]	[0.017,0.067]	[0.141,0.195]	[0.141,0.196]	[0.095,0.145]	[0.189,0.237]
	Mean of Dep. Variable	0.135	0.749	0.258	0.286	0.093	0.577
	Observations	6,078	6,078	5,008	4,874	6,078	6,078

Notes: This table presents pairwise correlations between each of social preferences, peer behavior, and economic factors measures and multiple measures of tax evasion: an indicator of whether the individual under-reported wage (column (1), which replicates column (1) in Table 2), the percent of wage under-reported (column (2)), an indicator of whether the individual over-reported automatic deductions (column (3)), an indicator of whether the individual over-reported withholdings (column (4)), an indicator of whether the individual evaded taxes on more than one margin (column (5)), and the number of margins the individual used to evade (column (6)). All outcomes are measured for 2016. Results for the 6,078 wage earners who filed a tax return in 2016 and responded to our survey, except for our measure of withholdings over-reporter (column (4)), which is based on the subsample of individuals who had positive withholdings (5,912). For the peer evasion measures, we lose a few observations for those who do not have current (65 taxpayers) or former (82 taxpayers) coworkers in 2016. Correspondent 95% confidence intervals in brackets. Lab and survey variables are defined as in Table 2.

Table A.4: Measurement Error Correction: Re-Scaling Approach

	Corr. Coef (1)	Scaling factor (2)	Source (3)	Rescaled Bounds (4)
Evasion aversion	0.008	0.09-0.69	Combined	[0.011,0.087]
Public goods	0.003	0.12-0.28	Carlsson et al. (2014)	[0.011,0.025]
Dishonesty	-0.000	0.09-0.69	Combined	[-0.003,-0.000]
Giving to strangers	0.040	0.09-0.48	Brosig et al. (2007)	[0.083,0.443]
Giving to charity	0.046	0.09-0.69	Combined	[0.067,0.514]
Giving to government	0.048	0.09-0.69	Combined	[0.070,0.538]
Trust	-0.008	0.354-0.69	Chuang and Schechter (2015) & Lönnqvist et al. (2015)	[-0.024,-0.012]
Ultimatum	0.026	0.09-0.69	Combined	[0.037,0.284]
Inequality aversion	0.007	0.09-0.69	Combined	[0.011,0.083]
Meritocratic preferences	-0.001	0.09-0.69	Combined	[-0.013,-0.002]
Impatience	0.021	0.4-0.67	Meier and Sprenger (2015) & Dean and Sautmann (2021)	[0.031,0.052]
Risk aversion	0.013	0.20-0.38	Levin et al. (2007)	[0.033,0.063]

Notes: Each row corresponds to one of the 12 lab-measures of social preferences used in the paper. Column (1) corresponds to the correlation coefficient between each of the lab measures and the measure of tax evasion (reproduced from column (1) of Table 2). Column (2) presents the range of the scaling factor used in other papers. Column (3) identifies the data source for the scaling factor. "Combined" implies that lower and upper scaling factors are not available for these measures, so we take the highest and lowest values across all measures from Brosig et al. (2007) and Lönnqvist et al. (2015). Column (4) presents the rescaled bounds for the correlation coefficients.

Table A.5: Measurement Error Correction: Obviously Related Instrumental Variables

			IV Strategy	
Endogenous variable	Instrument(s)	OLS Coeff.	2SLS Coeff.	F-stat
(1)	(2)	(3)	(4)	(5)
Evasion aversion	Tax morale	0.008	-0.017	989.284
		[-0.017,0.033]	[-0.085,0.050]	
Giving to government	Trust in government & Government efficiency	0.048	0.105	650.189
		[0.023,0.074]	[0.045,0.165]	
Trust	Trust in others	-0.008	0.164	131.902
		[-0.033,0.017]	[-0.011,0.339]	

Notes: Estimates based on the Obviously Related Instrumental Variables approach for correcting measurement error. Each row corresponds to a different regression with a single right-hand-side variable, which is normalized to have a mean of 0 and a standard deviation of 1. The dependent variable is always an indicator variable for whether the taxpayer under-reported wages in 2016. *Evasion aversion* is the share of the endowment given to the partner who thinks evading taxes is never justifiable, *tax morale* indicates in a 1–3 scale if evading taxes is justifiable with 3 being never justifiable, *giving to government* is the share of the endowment given to the government program, *trust in government* indicates in a 1–5 scale whether one can trust the government in acting properly, *government efficiency* indicates in a 1–4 scale the perceived efficiency of the government, *trust* indicates if the respondent invested in the partner, and *trust in others* indicates in a 1–2 scale if most people can be trusted. Columns (1) and (2) presents the endogenous variable and the instrument(s) used in each case. Column (3) shows the OLS coefficients. Column (4) shows the 2SLS coefficients. 95% confidence intervals reported in brackets and based on robust standard errors. Column (5) present the the F-test of weak instruments for each 2SLS regression.

Table A.6: Multivariate Regression with Different Sets of Controls

		(1)	(2)	(3)	(4)
Lab-Based Social Preferences	Evasion aversion	-0.001		0.000	0.003
		(0.005)		(0.005)	(0.004)
	Public goods	-0.002		-0.003	0.001
		(0.005)		(0.005)	(0.004)
	Dishonesty	-0.000		0.001	0.000
		(0.004)		(0.004)	(0.003)
	Giving to strangers	0.007		0.007	0.003
		(0.005)		(0.005)	(0.004)
	Giving to charity	0.013***		0.013***	0.008**
		(0.005)		(0.005)	(0.004)
	Giving to government	0.013***		0.008	0.002
		(0.004)		(0.005)	(0.004)
	Trust	-0.003		-0.004	-0.003
		(0.005)		(0.005)	(0.004)
	Ultimatum	0.004		0.004	0.000
		(0.004)		(0.004)	(0.003)
	Inequality aversion	-0.002		0.002	-0.003
		(0.005)		(0.004)	(0.003)
	Meritocratic preferences	0.003		0.005	-0.000
		(0.005)		(0.005)	(0.004)
	Impatience	0.004		0.006	0.000
		(0.005)		(0.004)	(0.004)
	Risk aversion	0.001		0.003	0.002
		(0.005)		(0.005)	(0.003)
Survey-Based Social Preferences	Tax morale		-0.003	-0.005	-0.004
			(0.004)	(0.005)	(0.004)
	Workers' evasion		0.005	0.005	0.000
			(0.006)	(0.005)	(0.004)
	Firms' evasion		0.019***	0.018***	0.009**
			(0.005)	(0.005)	(0.004)
	Trust in others		0.001	0.005	0.001
			(0.005)	(0.005)	(0.004)
	Trust in government		-0.001	-0.002	-0.001
			(0.006)	(0.006)	(0.004)
	Government efficiency		0.006	0.005	-0.004
			(0.006)	(0.006)	(0.005)
	Preferences for redistribution		-0.001	-0.002	-0.003
			(0.005)	(0.005)	(0.004)
	Left-right spectrum		-0.009*	-0.009	-0.009**
			(0.005)	(0.006)	(0.004)
	Perceived progressiveness		0.001	0.001	0.003
			(0.005)	(0.004)	(0.003)
	Desired progressiveness		0.009	0.011**	0.003
			(0.006)	(0.006)	(0.004)
	Perceived inequality		0.002	0.002	-0.003
			(0.005)	(0.005)	(0.004)
	Role of luck		0.004	0.006	-0.002
			(0.005)	(0.005)	(0.004)
	Sociodemographic characteristics	✓	✓		
	Income change			✓	
	Economic factors				✓
	Peer behavior				✓
	AUC	0.613	0.616	0.585	0.895
	Pseudo R^2	0.026	0.031	0.024	0.403
	Observations	6,078	6,078	6,078	6,078

Notes: This table replicates some of the estimations of Table 3 but adds different sets of controls. Marginal effects with robust standard errors in parentheses. Columns (1) and (2) replicate columns (1) and (2) of Table 3 but include sociodemographic characteristics (gender, age, education, and income (both third-reported and the income bracket self-reported in the survey)) as controls. Column (3) replicates column (3) of Table 3 but includes the 2015-2016 percent income change as a control (expressed in the same categories as in panel (c) of Figure 2). Since 3,729 of the individuals are comparable pure wage earners that filed a tax return in 2015, we assume no change for the remaining 2,349 individuals of the sample, and add a dummy controlling for not having income change information. Finally, column (4) replicates column (3) of Table 3 but includes coworkers under-reporting (current and former) and economic factors as controls, all of them measured as in columns (4)–(5) of Table 3. Again, we included indicators of no peer under-reporting information as controls. For each column, we include the out-of-sample AUC.

Table A.7: Multivariate Regression Analysis for Multiple Evasion Measures

		(1) Wage UR	(2) Wage under-reported (%)	(3) Deductions OR	(4) Withholdings OR	(5) Multiple margins	(6) Number of margins
Lab-Based Social Preferences	Evasion aversion	0.001	0.017	0.009	0.017**	0.007*	0.024***
		(0.005)	(0.036)	(0.007)	(0.007)	(0.004)	(0.009)
	Public goods	-0.003	-0.002	-0.001	0.011	0.003	0.007
		(0.005)	(0.032)	(0.006)	(0.007)	(0.004)	(0.009)
	Dishonesty	0.000	-0.033	0.006	-0.000	0.005	0.006
		(0.004)	(0.030)	(0.006)	(0.006)	(0.004)	(0.008)
	Giving to strangers	0.007	0.059	-0.005	0.013*	-0.001	0.007
		(0.005)	(0.039)	(0.006)	(0.007)	(0.004)	(0.009)
	Giving to charity	0.013***	0.072*	0.008	-0.001	0.004	0.015
		(0.005)	(0.037)	(0.006)	(0.007)	(0.004)	(0.009)
	Giving to government	0.008	0.028	-0.015**	0.003	-0.007*	-0.009
		(0.005)	(0.034)	(0.007)	(0.007)	(0.004)	(0.010)
	Trust	-0.004	-0.050	-0.019***	-0.001	-0.008**	-0.019**
		(0.005)	(0.033)	(0.006)	(0.007)	(0.004)	(0.009)
	Ultimatum	0.005	0.035	0.013**	0.014**	0.011***	0.027***
		(0.004)	(0.032)	(0.006)	(0.006)	(0.004)	(0.008)
	Inequality aversion	0.002	0.022	-0.000	-0.009	-0.004	-0.009
		(0.004)	(0.027)	(0.006)	(0.006)	(0.004)	(0.009)
	Meritocratic preferences	0.004	0.034	0.006	-0.000	0.007*	0.006
		(0.005)	(0.031)	(0.006)	(0.007)	(0.004)	(0.009)
	Impatience	0.006	0.063*	-0.034***	-0.029***	-0.020***	-0.054***
		(0.005)	(0.035)	(0.006)	(0.006)	(0.004)	(0.009)
	Risk aversion	0.003	-0.002	-0.006	0.003	-0.007*	0.001
		(0.005)	(0.031)	(0.006)	(0.006)	(0.004)	(0.009)
Survey-Based Social Preferences	Tax morale	-0.005	-0.033	-0.004	0.005	-0.000	-0.003
		(0.005)	(0.034)	(0.007)	(0.007)	(0.004)	(0.009)
	Workers' evasion	0.005	-0.007	-0.005	-0.007	-0.008	-0.004
		(0.005)	(0.040)	(0.008)	(0.008)	(0.005)	(0.011)
	Firms' evasion	0.019***	0.091**	0.006	-0.003	-0.001	0.007
		(0.005)	(0.041)	(0.008)	(0.008)	(0.005)	(0.011)
	Trust in others	0.005	0.046	0.049***	0.043***	0.018***	0.081***
		(0.005)	(0.033)	(0.006)	(0.006)	(0.004)	(0.009)
	Trust in government	-0.002	0.007	0.022***	0.022***	0.015***	0.033***
		(0.006)	(0.039)	(0.008)	(0.008)	(0.005)	(0.011)
	Government efficiency	0.005	0.012	-0.037***	-0.037***	-0.020***	-0.058***
		(0.006)	(0.044)	(0.008)	(0.008)	(0.005)	(0.011)
	Preferences for redistribution	-0.002	-0.013	0.014*	0.022***	0.014***	0.028***
		(0.005)	(0.034)	(0.007)	(0.008)	(0.005)	(0.010)
	Left-right spectrum	-0.008	-0.042	-0.016**	-0.001	-0.004	-0.017*
		(0.006)	(0.036)	(0.008)	(0.008)	(0.005)	(0.010)
	Perceived progressiveness	0.000	-0.026	0.036***	0.030***	0.018***	0.052***
		(0.004)	(0.031)	(0.006)	(0.006)	(0.004)	(0.008)
	Desired progressiveness	0.011**	0.061**	-0.006	-0.014*	-0.013***	-0.011
		(0.006)	(0.031)	(0.007)	(0.008)	(0.004)	(0.010)
	Perceived inequality	0.002	-0.002	-0.004	-0.014**	-0.006	-0.016*
		(0.005)	(0.038)	(0.006)	(0.006)	(0.004)	(0.009)
	Role of luck	0.006	0.042	0.012*	-0.005	0.001	0.009
		(0.005)	(0.038)	(0.007)	(0.007)	(0.004)	(0.009)
	AUC	0.575		0.626	0.610	0.648	
	Pseudo R^2	0.018		0.039	0.032	0.049	
	R^2		0.009				0.048
	Observations	6,078	6,078	5,008	5,008	6,078	6,078

Notes: This table replicates the estimation in column (3) of Table 3 but for multiple evasion measures as dependent variables: an indicator of whether the individual under-reported wage (column (1), which replicates column (3) in Table 2), the percent of wage under-reported (column (2)), an indicator of whether the individual over-reported automatic deductions (column (3)), an indicator of whether the individual over-reported withholdings (column (4)), an indicator of whether the individual evaded taxes on more than one margin (column (5)), and the number of margins the individual used to evade. All the outcomes are measured for 2016. Both lab and survey measures are standardized so they have a mean of zero and a standard deviation of one. Because of the nature of the dependent variables, while most of the estimations correspond to probit models, we used OLS regression for the estimations in columns (2) and (6). We present marginal effects for probit regressions and regression coeffiients for OLS regressions, and standars errors in parenthesis. For each probit regression, we present the out-of-sample AUC.

Table A.8: Regression: Wage Under-reporting and Peer Behavior

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Current coworkers under-reporting	0.470***	0.469***	0.468***	0.469***	0.405***	0.436***	0.399***	0.381***	0.298***	0.505***	0.510***	0.562***	0.389***	0.459***	0.688***
	(0.017)	(0.017)	(0.017)	(0.017)	(0.016)	(0.017)	(0.016)	(0.015)	(0.027)	(0.018)	(0.019)	(0.022)	(0.014)	(0.022)	(0.099)
Former coworkers under-reporting	0.164***	0.162***	0.155***	0.151***	0.225***	0.198***	0.231***	0.248***	0.319***	0.155***	0.163***	0.164***	0.145***	0.091***	0.198**
	(0.025)	(0.026)	(0.026)	(0.026)	(0.024)	(0.025)	(0.023)	(0.022)	(0.030)	(0.028)	(0.029)	(0.034)	(0.026)	(0.032)	(0.095)
Sociodemographic Controls		✓	✓	✓											
Economic Incentives Controls			✓	✓											
Lab and survey measures Controls				✓											
Exclude secondary jobs					✓										
Exclude coworkers outside +/- 50% wage band						✓									
Exclude coworkers outside +/- 30% wage band							✓								
Exclude coworkers outside +/- 20% wage band								✓							
Exclude firms with >30,000 employees									✓						
Exclude firms with <5 employees										✓					
Exclude firms with <10 employees											✓				
Exclude firms with <50 employees												✓			
Exclude multiple-employer individuals													✓		
Sector FE														✓	
Firm FE															✓
Mean of Current coworkers under-reporting	0.163	0.163	0.163	0.163	0.151	0.160	0.160	0.159	0.132	0.171	0.175	0.187	0.143	0.163	0.163
Mean of Former coworkers under-reporting	0.161	0.161	0.161	0.161	0.144	0.162	0.161	0.160	0.142	0.165	0.167	0.175	0.148	0.161	0.161
AUC	0.899	0.898	0.902	0.897	0.884	0.903	0.901	0.899	0.866	0.902	0.901	0.900	0.932		
Pseudo R^2	0.386	0.387	0.397	0.403	0.366	0.390	0.389	0.384	0.330	0.402	0.400	0.401	0.495	0.395	0.357
Observations	6,078	6,078	6,078	6,078	6,078	6,078	6,078	6,078	5,937	5,578	5,315	4,494	3,834	5,924	2,898

Notes: This table explores the relationship between individuals' and their coworkers' wage under-reporting behavior. To do that, we include current and former coworkers separately. Column (1) replicates column (4) in Table 3. Columns (2)–(4) replicate column (1) but include different controls. Column (2) includes sociodemographic controls (gender, age, and education, all measured as in Table A.6). In addition to these controls, column (3) includes economic factors (log of income, marginal tax rate, and filing experience, all measured as in column (5) of Table 3). Column (4) includes the 24 social preferences measures, all measured as in Table 3. Column (5) restricts individual's coworkers to those who work in the individual's main job. Columns (6)–(8) restrict individual's coworkers to those who have a wage income in a range of 50%, 30%, and 20% around the individual's wage income, respectively. Column (9) restricts individual's coworkers to those who work in firms with less than 30,000 employees. Columns (10)–(12) exclude individuals whose main job takes place in firms with fewer than 5, 10, and 50 employees that file tax returns. Column (13) excludes individuals with multiple employers. Finally, columns (14)–(15) include sector and firm fixed effects, respectively.

Table A.9: Regression: Wage Under-Reporting and Peer Behavior Varying Time Window Analysis

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Current coworkers under-reporting	0.470***	0.466***	0.469***	0.478***	0.479***	0.483***	0.385***
	(0.017)	(0.017)	(0.017)	(0.018)	(0.018)	(0.019)	(0.032)
Former coworkers under-reporting	0.164***	0.170***	0.159***	0.137***	0.130***	0.120***	0.189***
	(0.025)	(0.026)	(0.026)	(0.026)	(0.026)	(0.026)	(0.033)
Former coworkers from 2009-2015	✓						
Former coworkers from 2010-2015		✓					
Former coworkers from 2011-2015			✓				
Former coworkers from 2012-2015				✓			
Former coworkers from 2013-2015					✓		
Former coworkers from 2014-2015						✓	
Former coworkers from 2015							✓
Mean of Current coworkers under-reporting	0.163	0.163	0.163	0.163	0.163	0.163	0.163
Mean of Former coworkers under-reporting	0.161	0.160	0.159	0.158	0.156	0.152	0.154
AUC	0.899	0.900	0.900	0.899	0.899	0.898	0.897
Pseudo R^2	0.386	0.387	0.386	0.384	0.384	0.383	0.384
Observations	6,078	6,078	6,078	6,078	6,078	6,078	6,078

Notes: This table explores the relationship between individuals' and their coworkers' wage under-reporting behavior when we vary the time window used to construct the former coworkers networks. Therefore, columns (1)–(7) report the results when we construct the *former* coworkers networks using the 2009-2015 period–as in column (4) of Table 3–, 2010-2015, 2011-2015, 2012-2015, 2013-2015, 2014-2015, and 2015 alone, respectively. The measure of *current* coworkers under-reporting is constant across specifications.

Table A.10: Summary Statistics of Coworkers Networks

	Current coworkers		Former coworkers	
	Mean/Median (1)	SD (2)	Mean/Median (3)	SD (4)
Median number of coworkers	1,073	7740.165	4,275	9878.177
Characteristics of coworkers				
Fraction female	0.599	0.229	0.599	0.193
Mean Age	45.465	4.437	46.054	4.509
Evasion-related aspects of coworkers				
Fraction wage under-reporters	0.165	0.208	0.163	0.153
Mean wage under-reported (%)	0.887	1.253	0.885	0.928
Fraction deductions over-reporters	0.224	0.170	0.233	0.148
Fraction withholdings over-reporters	0.295	0.182	0.337	0.205
Fraction multiple-margin evaders	0.108	0.128	0.123	0.107
Mean number of evasion margins	0.643	0.312	0.694	0.299
Observations	5,996	5,996	6,013	6,013

Notes: This table presents summary statistics of the construction of the coworkers networks. Columns (1)–(2) present the information for the networks of *current* coworkers, while columns (3)–(4) do so for the networks of *former* coworkers. Columns (1) and (3) present the means or medians, while columns (2) and (4) present the standard deviations. We first show the median number of a coworkers network, then some demographics (gender and age), and finally summary statistics on the evasion behavior of the coworkers networks. The number of observations corresponds to 5,996 for *current* coworkers networks, and 6,013 for *former* coworkers networks, as some individuals have no *current* or *former* coworkers (82 and 65 individuals, respectively).

B Email Invitation: English Translation

We invite you to participate in a survey on economic attitudes among Uruguayans. This survey is part of a research study performed in collaboration with researchers from the Universidad de la República, the Universidad de San Andrés (Argentina), and the University of California, Los Angeles (USA). The information you provide will be treated confidentially and will only be used for academic purposes by the researchers.

As a token of our appreciation for your participation, you'll be eligible for one of the raffle prizes of $5,000. Completing the survey will take about 20 minutes, and the information collected will be treated as strictly confidential.

Please follow this link to access the survey: Click here

Your participation helps us improve public policies in our country!

Thank you very much,

The Research Team.

C Survey Questionnaire: English Translation

UNIVERSIDAD
DE LA REPÚBLICA
URUGUAY

Introduction to the survey

We invite you to participate in an academic research survey on economic opinions and attitudes in Uruguay.

Completing the survey takes about 20 minutes. As a token of our gratitude, 20 participants selected at random will each be awarded a gift card worth $5,000. If you areone of the raffle winners, we will notify you and send you the prize by email.

In compliance with research confidentiality rules, the information collected in this questionnaire will be treated as strictly confidential. This research is being conducted by academics from the University of the Republic, the University of San Andrés (Argentina), and the University of California in Los Angeles (United States).

On behalf of the entire working team, we thank you for your participation, which helps us to improve public policies in our country.

- ○ I agree to participate in the survey.
- ○ I do not agree to participate in the survey.

Note: If you have any questions about this study, you can contact us at the following email: encuesta@iecon.ccee.edu.uy

What is your sex?

- ○ Male
- ○ Female

What is your age?

Indicate the highest level of education that you have achieved.

We divide Uruguayan workers into the following three personal income groups. Please indicate the one that best describes your income level.

- ○ **Low income** (nominal annual income below $100,000, represents the poorest 20%)
- ○ **Middle income** (nominal annual income between $100,000 and $650,000, represents the "middle" 60%)
- ○ **High income** (nominal annual income greater than $650,000, represents the richest 20%)

In the next segment, you are asked to take part in 14 decision-making games. Keep in mind that there is a chance your decisions will have real-world consequences, so it will be in your own best interest to report honestly what you would do in each game.

We will choose 50 participants at random, and if you are one of them, the decisions you have made in one of the games will be implemented and have real-world consequences. In other words, your decision in that game will affect your payout, and in the case of games with more than one participant, your decision will also affect the payouts of the other players involved.

First we ask you to play all 14 games. On June 14, we will select 50 participants at random. If you are among the 50 selected, we will contact you by email to send your cash reward. If you are not among the 50 selected participants, all the decisions you have made in the games will remain hypothetical and will have no real-world consequences.

Game 1 of 14

In the following game, you are designated as player A, and another randomly selected survey participant is player B. As player A, you receive $1,000, and player B receives $0. **In this game, you have the option of either keeping the entire $1,000 or sharing part of it with participant B.**

How much of the money do you want to share?

- ○ Share $0
- ○ Share $250
- ○ Share $500
- ○ Share $750
- ○ Share $1,000

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-word consequences.

Game 2 of 14

In this game, you are given $1,000. **Your role is to decide how much of that money to keep for yourself and how much to donate to a non-governmental non-profit organization that works for the social inclusion of vulnerable children and adolescents.**

How would you distribute this award?

- ○ Keep $1,000 for yourself and donate $0
- ○ Keep $750 for yourself and donate $250
- ○ Keep $500 for yourself and donate $500
- ○ Keep $250 for yourself and donate $750
- ○ Keep $0 for yourself and donate $1,000

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Game 3 of 14

Your role in this game is to distribute donations between two charitable programs. You will receive $1,000 regardless of your decision.

You are asked to decide how to distribute $1,000 worth of donations between a social program run by MIDES (Ministry of Social Development of Uruguay) and a non-governmental non-profit organization that has the same objective.

How would you distribute this award?

- ○ $1,000 for MIDES and $0 for the NGO
- ○ $750 for MIDES and $250 for the NGO
- ○ $500 for MIDES and $500 for the NGO
- ○ $250 for MIDES and $750 for the NGO
- ○ $0 for MIDES and $1,000 for the NGO

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Game 4 of 14

In this game, you are participant A and two other randomly chosen survey participants are B and C. **Your role is to decide how much to pay B and C.** You will receive $1,000 regardless of this decision.

Which of the two distributions do you prefer?

- ○ $250 for B and $250 for C
- ○ $250 for B and $750 for C

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Game 5 of 14

Two other randomly chosen survey participants are now B and C.

Again, your role is to decide how much to pay B and C. You will receive $1,000 regardless of your decision.

To earn a chance at entering the raffle, participant B had to work at performing simple tasks on the computer for 15 minutes. Participant C did not have to do anything.

How would you allocate $1,000 between B and C?

- ○ $1,000 for participant B and $0 for participant C
- ○ $750 for participant B and $250 for participant C
- ○ $500 for participant B and $500 for participant C
- ○ $250 for participant B and $750 for participant C
- ○ $0 for participant B and $1,000 for participant C

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Game 6 of 14

Two other randomly chosen survey participants are now B and C.

Again, your role is to decide how to allocate the payments for B and C. You will receive $1,000 regardless of your decision. We asked B and C if they think it is acceptable to evade taxes in Uruguay. Participant B thinks that it is not acceptable to evade taxes under any circumstances, while participant C thinks that avoiding taxes may be acceptable.

How would you allocate $1,000 in payments between B and C?

- ○ $1,000 for participant B and $0 for participant C
- ○ $750 for participant B and $250 for participant C
- ○ $500 for participant B and $500 for participant C
- ○ $250 for participant B and $750 for participant C
- ○ $0 for participant B and $1,000 for participant C

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Game 7 of 14

Your payout in this game depends on whether the year of your birth is odd or even. If it is even, we will pay you $500. If it is odd, we will pay you $2500.

Indicate whether the year of your birth is even or odd:

- ○ Even
- ○ Odd

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Game 8 of 14

In the next game you are participant A, and another randomly chosen survey participant is B. B's role is to propose how to split $1,000 between the two of you. **Your role in thisgame is to accept or reject the proposal of participant B.**

Participant B proposed to keep $800 and offer you $200. If you accept the offer, those would be the final payments. If you decline the offer, both of you get $0.

Do you want to accept or decline the offer?

- ○ Accept the offer
- ○ Reject the offer

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Game 9 of 14

We ask you to roll a die once. If you don't have a die nearby, you can use the digital die at the following link here.

Your payout in this game will depend on the number you roll on the die: if you roll a 1, then you win $300; if you roll a 2, then you win $600; if you roll a 3, you win $900; if you roll a 4, you win $1,200; if you roll a 5, you win $1,500; and if you roll a 6, you win $1,800.

Enter the number that you rolled:

- ○ 1
- ○ 2
- ○ 3
- ○ 4
- ○ 5
- ○ 6

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Game 10 of 14

In the next game, you are participant A, and another randomly chosen person is participant B. You both have $1,000. **You are asked to choose whether to invest money in B given the following two options:**

Option 1: Do not invest the $1,000 in B. Your final payment would be $1,000 andParticipant B's final payment would be $1,000.

Option 2: Invest the $1,000 in B. In that case, the payouts will depend on what participant B does. If participant B chooses to share the earnings, you and participant B each get $2,000. If participant B chooses not to share, then participant B takes $4,000 and you take $0.

Before making your decision, we want to know what you expect will happen.

If you choose to invest, how likely do you think it is that Participant B will choose to share the earnings?

- ○ Very likely
- ○ Somewhat likely
- ○ Not very likely
- ○ Not likely at all

What option do you want to choose?

- ○ Do not invest in B
- ○ Invest $1,000 in B

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Game 11 of 14

In the following game, you are playing with 4 other randomly chosen participants. Each of the participants has received $1,000. **The game consists of deciding how much of this $1,000 to put in a common pot.** The money collected in this pot will be doubled, and the resulting total amount will be divided equally between you and the other 4 participants. Each player will receive a fifth of the pot, regardless of whether or not they contributed.

How much of your $1,000 do you want to contribute to the pot?

- ○ Contribute $1,000
- ○ Contribute $750
- ○ Contribute $500
- ○ Contribute $250
- ○ Contribute $0

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Game 12 of 14

In this game, you will choose between receiving a payment on June 1, 2019, or receiving a payment 12 months later (on June 1, 2020). We ask you to choose between different pairs of options:

Scenario 1: Among the following two options, which one would you prefer?

- ○ Receive $1,000 in June 2019
- ○ Receive $1,200 in June 2020

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Scenario 2: Among the following two options, which one would you prefer?

- ○ Receive $1,000 in June 2019
- ○ Receive $1,400 in June 2020

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Scenario 3: Among the following two options, which one would you prefer?

- ○ Receive $1,000 in June 2019
- ○ Receive $1,600 in June 2020

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Scenario 4: Among the following two options, which one would you prefer?

- ○ Receive $1,000 in June 2019
- ○ Receive $1,800 in June 2020

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Scenario 5: Among the following two options, which one would you prefer?

- ○ Receive $1,000 in June 2019
- ○ Receive $2,000 in June 2020

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Scenario 6: Among the following two options, which one would you prefer?

- ○ Receive $1,000 in June 2019
- ○ Receive $2,200 in June 2020

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Game 13 of 14

For this game, we have flipped a coin. You are asked to choose between receiving a guaranteed payment or a payment that depends on whether the coin came up heads or tails. Please mark your choices from the following pairs of options:

Scenario 1: Among the following two options, which one would you prefer?

- ○ A guaranteed payment of $1,000
- ○ $2,000 if the coin lands on heads and $0 if it lands on tails

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Scenario 2: Among the following two options, which one would you prefer?

- ○ A guaranteed payment of $1,000
- ○ $2,500 if the coin lands on heads and $0 if it lands on tails

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Scenario 3: Among the following two options, which one would you prefer?

- ○ A guaranteed payment of $1,000
- ○ $3,000 if the coin lands on heads and $0 if it lands on tails

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Scenario 4: Among the following two options, which one would you prefer?

- ○ A guaranteed payment of $1,000
- ○ $3,500 if the coin lands on heads and $0 if it lands on tails

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Scenario 5: Among the following two options, which one would you prefer?

- ○ A guaranteed payment of $1,000
- ○ $4,000 if the coin lands on heads and $0 if it lands on tails

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Game 14 of 14

This game consists of guessing two figures.

To evade personal income taxes, employees can underreport their wages – that is, they can report to the authorities a lower wage than they actually receive from their employers. What do you estimate is the percentage of employees who underreport their salaries?

We are going to compare your answer with the results of a recent academic study, and if you have chosen the correct option, you could win $1,000.

- ○ 0-10%
- ○ 10-20%
- ○ 20-30%
- ○ 30-40%
- ○ 40-50%
- ○ 50-60%
- ○ 60-70%
- ○ 70-80%
- ○ 80-90%
- ○ 90-100%

To avoid taxes, companies can underreport their Value Added - that is, they can report to the authorities lower sales and higher costs than they incurred in reality. What do you estimate is the percentage of Value Added that companies underreport on average?

We are going to compare your answer with the results of a recent academic study, and if you have chosen the correct option, you could win $1,000.

- ○ 0-10%
- ○ 10-20%
- ○ 20-30%
- ○ 30-40%
- ○ 40-50%
- ○ 50-60%
- ○ 60-70%
- ○ 70-80%
- ○ 80-90%
- ○ 90-100%

Thank you very much for marking your decisions for all 14 games. The next and final partof the survey consists of a series of questions about your opinions and beliefs.

In your opinion, which of the following reasons best explains why a person is poor?

- ○ Because that person worked less than other people
- ○ Because of unfavorable circumstances that are beyond that person's control

In your opinion, which of the following reasons best explains why a person is rich?

- ○ Because that person worked harder than other people
- ○ Because of favorable circumstances that are beyond that person's control

Consider a child who was born in the poorest 10% of families in Uruguay. What is the probability that this child, as an adult, could belong to 50% of the richest families?

- ○ Very likely
- ○ Somewhat likely
- ○ Unlikely
- ○ Very unlikely

Based on a lottery, we will decide whether or not you will receive additional information related to tax evasion in Uruguay.

To find out whether you have been selected to receive this information, continue to the next screen.

As a result of the lottery, you were assigned the following information:

According to the most recent research, the percentage of wage earners who underreport their earnings is in the 10%-20% range.*

* This refers to wage earners who submitted affidavits and payroll registered by hiring companies.

We will now ask you again about underreporting by employees and companies. We do this with all respondents, regardless of what they answered in the game and whether or not they received information.

This time we are not asking you to guess, we just want your opinion.

What do you think will be the percentage of employees who will underreport their salaries in 2019?

- ○ 0-10%
- ○ 10-20%
- ○ 20-30%
- ○ 30-40%
- ○ 40-50%
- ○ 50-60%
- ○ 60-70%
- ○ 70-80%
- ○ 80-90%
- ○ 90-100%

What do you think will be the percentage of Value Added that an average company will underreport in 2019?

- ○ 0-10%
- ○ 10-20%
- ○ 20-30%
- ○ 30-40%
- ○ 40-50%
- ○ 50-60%
- ○ 60-70%
- ○ 70-80%
- ○ 80-90%
- ○ 90-100%

To what extent do you agree or disagree with the following statement?

"Governments should take steps to reduce the income gap between rich and poor."

- ○ Strongly agree
- ○ Partially agree
- ○ Partially disagree
- ○ Strongly disagree

Generally speaking, would you say that most people can be trusted, or that one can neverbe careful enough when dealing with others?

- ○ One can trust most people
- ○ One can never be careful enough when dealing with others

Do you think that the government is efficient in the way it manages public resources?

- ○ The government is very efficient
- ○ The government is efficient
- ○ The government is inefficient
- ○ The government is very inefficient

Which of the following best describes how often you believe the government can be trusted to act correctly?

- ○ Always
- ○ Usually
- ○ Most of the time
- ○ Sometimes
- ○ Almost never

What do you think about income differences between the rich and the poor in Uruguay?

- ○ Inequality is too high
- ○ Inequality is moderate
- ○ Inequality is very low

How justifiable do you think it is to evade taxes?

- ○ Not at all justifiable
- ○ Justifiable on some occasions
- ○ Fully justifiable

In 2017, what percentage of their nominal personal income do you think that the following social groups actually paid in personal taxes, on average? For your reference, individuals paid 21% of their income as taxes in 2017 on average.

0 %
Low income (nominal annual income below $100,000, represents the poorest 20%)

0 %
Middle income (nominal annual income between $100,000 and $650,000, represents the "middle" 60%)

0 %
High income (nominal annual income greater than $650,000, represents the richest 20%)

How much do you agree with the following statement?

"Tax rates should be more progressive (that is, higher for the rich and lower for the poor)"

- ○ Strongly agree
- ○ Somewhat agree
- ○ Somewhat disagree
- ○ Strongly disagree

Politics is generally viewed in terms of "left" and "right." On a scale where 0 leans the most to the "left" and 10 leans the most to the "right," where would you locate yourself?

- ○ 0 (left)
- ○ 1
- ○ 2
- ○ 3
- ○ 4
- ○ 5
- ○ 6
- ○ 7
- ○ 8
- ○ 9
- ○ 10 (right)

Recent studies on decision-making show that decisions are affected by the context in which they are made and reflect people's feelings, prior knowledge and experience, and environment. Thank you for helping to make the survey results meaningful by following the instructions. To help us confirm that you have read these instructions, please select the "none of the above" option from the following alternatives:

- ○ Anger
- ○ Joy
- ○ Sadness
- ○ Fear
- ○ Surprise
- ○ None of the above

How well did you understand the survey questions?

- ○ I understood everything
- ○ I understood almost everything
- ○ I understood some questions
- ○ I did not understand anything

Would you like to share with us any comments or thoughts about the survey?

D Email Invitation: Spanish (Original)

Le invitamos a participar de una encuesta con fines académicos sobre las actitudes económicas de los uruguayos. La misma es parte de una investigación en colaboración con investigadores de la Universidad de la República, la Universidad de San Andrés (Argentina) y la Universidad de California en Los Ángeles (EEUU). La información que usted nos proporcione será tratada con el criterio de secreto estadístico y sólo se utilizará con objetivos académicos por parte de los investigadores responsables de esta encuesta.

Como contrapartida por participar, usted obtiene la chance de recibir un premio de $5.000. Completar la encuesta le llevará alrededor de 20 minutos y la información relevada es confidencial.

Por favor use el siguiente enlace para acceder a la encuesta:
Click aquí

¡Su participación nos ayuda a mejorar las políticas públicas en nuestro país!

Muchas gracias,

El equipo de investigación.

Por favor no responda este mail. Si usted tiene alguna duda o pregunta, escríbanos a encuesta@iecon.ccee.edu.uy. Para no recibir más estos correos, siga el siguiente enlace: Click aquí

E Survey Questionnaire: Spanish (Original)

Introducción a la encuesta

Le invitamos a participar de una encuesta con fines académicos sobre las opiniones y actitudes económicas en Uruguay.

Completar la encuesta lleva alrededor de 20 minutos. Como muestra de nuestra gratitud, 20 participantes elegidos al azar recibirán como premio una tarjeta de obsequio de Punta Carretas Shopping por el valor de $5000 cada una. Si Ud. es beneficiado por el sorteo, coordinaremos el envío del premio por email.

La información relevada en este cuestionario será tratada con carácter estrictamente confidencial, cumpliendo con el criterio de secreto estadístico. Esta investigación está a cargo de investigadores de la Universidad de la República, la Universidad de San Andrés (Argentina) y la Universidad de California en Los Ángeles (Estados Unidos).

De parte de todo el equipo de trabajo le agradecemos por su colaboración. Su participación nos ayuda a entender cómo mejorar las políticas públicas en nuestro país.

- ○ Acepto participar de la encuesta
- ○ No acepto participar de la encuesta

Nota: si usted tiene alguna pregunta sobre este estudio, se puede comunicar con nosotros al siguiente email: encuesta@iecon.ccee.edu.uy

¿Cuál es su sexo?

- ○ Masculino
- ○ Femenino

¿Cuál es su edad?

Indique cuál es el máximo nivel educativo que Ud. ha alcanzado

Si agrupamos a los trabajadores de Uruguay en tres estratos según el siguiente rango de ingresos personales nominales, ¿en cuál se ubica usted?

- ○ **Estrato bajo** (ingreso nominal anual menor a $100.000, representa el 20% más pobre)
- ○ **Estrato medio** (ingreso nominal anual entre $100.000 y $650.000, representa el 60% "del medio")
- ○ **Estrato alto** (ingreso nominal anual mayor a $650.000, representa el 20% más rico)

A continuación Ud. deberá tomar decisiones en 14 juegos. Tenga en cuenta que existe una chance de que sus decisiones tengan consecuencias reales, por lo que a Ud. le conviene declarar honestamente lo que haría en cada uno de estos juegos.

Vamos a elegir 50 participantes al azar. Si Ud. es uno de esos 50 participantes, entonces la decisión que Ud. tomó en uno de los juegos será implementada y tendrá consecuencias reales. Es decir, su decisión en ese juego afectará su pago y, para los juegos que involucran más de un participante, también afectará los pagos de los otros jugadores involucrados.

Primero Ud. va a tener que jugar los 14 juegos. El 14 de junio vamos a seleccionar los 50 participantes al azar. Si Ud. está entre los 50 favorecidos nos comunicaremos por email para enviarle el dinero en efectivo. Si no es seleccionado entre los 50 afortunados, todas las decisiones que tomó en los juegos quedarán como hipotéticas y no tendrán consecuencias reales.

Juego 1 de 14

En el siguiente juego usted está participando como participante A, y otro participante de la encuesta elegido al azar está jugando como participante B. Como participante A, Ud. recibió $1000, y el participante B recibió $0. **En este juego, Ud. tiene la posibilidad de quedarse con la totalidad de los $1000, o compartir parte con el participante B.**

¿Cuánto quiere compartir?

- ○ Compartir $0
- ○ Compartir $250
- ○ Compartir $500
- ○ Compartir $750
- ○ Compartir $1000

Nota: recuerde que existe la chance de que esta decisión sea implementada y por lo tanto tenga consecuencias reales.

Juego 2 de 14

En este juego a Ud. le han asignado $1000, y **su rol consiste en decidir cuánto de ese dinero quedarse para Ud. mismo y cuánto donarlo a una organización no gubernamental sin fines de lucro, orientada a la inclusión social de niños/as y adolescentes vulnerables.**

¿Cómo asignaría este premio?

- ○ $1000 para usted y $0 para donación
- ○ $750 para usted y $250 para donación
- ○ $500 para usted y $500 para donación
- ○ $250 para usted y $750 para donación
- ○ $0 para usted y $1000 para donación

Nota: recuerde que existe la chance de que esta decisión sea implementada y por lo tanto tenga consecuencias reales.

Juego 3 de 14

Su rol en este juego es repartir donaciones entre dos programas con fines caritativos. Ud. va a recibir $1000 independientemente de esta decisión.

Tiene que repartir $1000 entre una donación a un Programa social del MIDES o a una organización no gubernamental sin fines de lucro que tiene el mismo objetivo.

¿Cómo asignaría este premio?

- ○ $1000 para el MIDES y $0 para la organización no gubernamental
- ○ $750 para el MIDES y $250 para la organización no gubernamental
- ○ $500 para el MIDES y $500 para la organización no gubernamental
- ○ $250 para el MIDES y $750 para la organización no gubernamental
- ○ $0 para el MIDES y $1000 para la organización no gubernamental

Nota: recuerde que existe la chance de que esta decisión sea implementada y por lo tanto tenga consecuencias reales.

Juego 4 de 14

Otros dos nuevos participantes de la encuesta elegidos al azar están jugando como participantes B y C.

Su rol es decidir los pagos de B y C. Ud. va a recibir $1000 independientemente de esta decisión.

¿Cuál de las dos asignaciones prefiere?

- ○ $250 para B y $250 para C
- ○ $250 para B y $750 para C

Nota: recuerde que existe la chance de que esta decisión sea implementada y por lo tanto tenga consecuencias reales.

Juego 5 de 14

Otros dos nuevos participantes de la encuesta elegidos al azar están jugando como participantes B y C.

Nuevamente, su rol es decidir los pagos de B y C. Ud. va a recibir $1000 independientemente de esta decisión.

Para obtener la chance de participar en el sorteo, el participante B tuvo que trabajar en unas tareas simples en la computadora por 15 minutos. El participante C no tuvo que hacer nada.

¿Cómo asignaría $1000 entre B y C?

- $1000 para el participante B y $0 para el participante C
- $750 para el participante B y $250 para el participante C
- $500 para el participante B y $500 para el participante C
- $250 para el participante B y $750 para el participante C
- $0 para el participante B y $1000 para el participante C

Nota: recuerde que existe la chance de que esta decisión sea implementada y por lo tanto tenga consecuencias reales.

Juego 6 de 14

Otros dos nuevos participantes de la encuesta elegidos al azar están jugando como participantes B y C.

Nuevamente, su rol es decidir los pagos de B y C. Ud. va a recibir $1000 independientemente de esta decisión. Le preguntamos a B y C si creen que es aceptable evadir impuestos en Uruguay. El participante B piensa que bajo ninguna circunstancia es aceptable evadir impuestos, mientras que el participante C piensa que evadir impuestos puede ser aceptable.

¿Cómo asignaría $1000 entre B y C?

- ○ $1000 para el participante B y $0 para el participante C
- ○ $750 para el participante B y $250 para el participante C
- ○ $500 para el participante B y $500 para el participante C
- ○ $250 para el participante B y $750 para el participante C
- ○ $0 para el participante B y $1000 para el participante C

Nota: recuerde que existe la chance de que esta decisión sea implementada y por lo tanto tenga consecuencias reales.

Juego 7 de 14

Su pago en este juego depende de si el año de su nacimiento es par o impar. Si es par, le pagaremos $500 y si es impar, le pagaremos $2500.

Indique si el año de su nacimiento es:

- ○ Par
- ○ Impar

Nota: recuerde que existe la chance de que esta decisión sea implementada y por lo tanto tenga consecuencias reales.

Juego 8 de 14

En el siguiente juego usted está jugando como participante A, y otro participante de la encuesta elegido al azar está jugando como participante B.

El rol de B es proponer cómo repartir $1000 entre ustedes dos. **Su rol en este juego es aceptar o rechazar la propuesta del participante B.**

El participante B propuso quedarse con $800 y darle $200. Si Ud. acepta la oferta, esos serían los pagos finales. Si Ud. rechaza la oferta, los dos se llevan $0.

¿Quiere aceptar o rechazar la oferta?

- ○ Acepta la oferta
- ○ Rechaza la oferta

Nota: recuerde que existe la chance de que esta decisión sea implementada y por lo tanto tenga consecuencias reales.

Juego 9 de 14

Le pedimos que tire una vez un dado. Si no tiene un dado cerca, puede utilizar el dado digital en el siguiente enlace aquí.

Su pago en este juego dependerá del valor del dado: si sale 1, entonces ganará $300; si sale 2, entonces ganará $600; si sale 3, ganará $900; si sale 4, ganará $1200; si sale 5, ganará $1500; y si sale 6, ganará $1800.

Indique el número que salió en el dado:

- ○ 1
- ○ 2
- ○ 3
- ○ 4
- ○ 5
- ○ 6

Nota: recuerde que existe la chance de que esta decisión sea implementada y por lo tanto tenga consecuencias reales.

Juego 10 de 14

En el siguiente juego Ud. está participando como participante A, y otra persona elegida al azar participa como B.

Ambos tienen $1000. **Ud. tiene que elegir si invertir dinero en B sabiendo que existen dos opciones:**

Opción 1: no invierte los $1000 en B. Su pago final sería $1000 y el del participante B sería $1000.

Opción 2: invierte los $1000 en B. En ese caso, los pagos dependerán de lo que haga el participante B. Si el participante B elige compartir las ganancias, Ud. y el participante B se llevan $2000 cada uno. Si el participante B elige no compartir, entonces el participante B se lleva $4000 y Ud. se lleva $0.

Antes de tomar su decisión, queremos saber lo que Ud. espera.

Si Ud. elige invertir, ¿qué tan probable es que el participante B comparta sus ganancias?

- ○ Muy probable
- ○ Algo probable
- ○ Poco probable
- ○ Para nada probable

¿Qué decisión quiere tomar?

- ○ No invierte en B
- ○ Invierte los $1000 en B

Nota: recuerde que existe la chance de que esta decisión sea implementada y por lo tanto tenga consecuencias reales.

Juego 11 de 14

El siguiente juego lo está jugando Ud. junto a otros 4 participantes elegidos al azar. Cada uno de los participantes recibió $1000. **El juego consiste en decidir cuánto dinero de estos $1000 poner en un pozo común.** El dinero que se acumule en este pozo se duplicará, y el monto total resultante se repartirá en partes iguales entre Ud. y los restantes 4 participantes. Cada jugador recibirá un quinto del pozo, independientemente de si contribuyeron o no.

¿Cuánto de sus $1000 quiere contribuir Ud. al pozo común?

- ○ Contribuyo $1000
- ○ Contribuyo $750
- ○ Contribuyo $500
- ○ Contribuyo $250
- ○ Contribuyo $0

Nota: recuerde que existe la chance de que esta decisión sea implementada y por lo tanto tenga consecuencias reales.

Juego 12 de 14

Ahora tiene que elegir entre recibir un pago el 1º de junio de 2019, o un pago 12 meses después (el 1º de junio de 2020). Le pedimos que elija entre diferentes pares de alternativas:

Escenario 1: entre las siguientes dos opciones, ¿cuál preferiría?

- ○ Recibir $1000 en junio de 2019
- ○ Recibir $1200 en junio de 2020

Nota: recuerde que existe la chance de que esta decisión sea implementada y por lo tanto tenga consecuencias reales.

Escenario 2: entre las siguientes dos opciones, ¿cuál preferiría?

- ○ Recibir $ 1000 en junio de 2019
- ○ Recibir $1400 en junio de 2020

Nota: recuerde que existe la chance de que esta decisión sea implementada y por lo tanto tenga consecuencias reales.

Escenario 3: entre las siguientes dos opciones, ¿cuál preferiría?

- ○ Recibir $1000 en junio de 2019
- ○ Recibir $1600 en junio de 2020

Nota: recuerde que existe la chance de que esta decisión sea implementada y por lo tanto tenga consecuencias reales.

Escenario 4: entre las siguientes dos opciones, ¿cuál preferiría?

- ○ Recibir $1000 en junio de 2019
- ○ Recibir $1800 en junio de 2020

Nota: recuerde que existe la chance de que esta decisión sea implementada y por lo tanto tenga consecuencias reales.

Escenario 5: entre las siguientes dos opciones, ¿cuál preferiría?

- ○ Recibir $1000 en junio de 2019
- ○ Recibir $2000 en junio de 2020

Nota: recuerde que existe la chance de que esta decisión sea implementada y por lo tanto tenga consecuencias reales.

Escenario 6: entre las siguientes dos opciones, ¿cuál preferiría?

- ○ Recibir $1000 en junio de 2019
- ○ Recibir $2200 en junio de 2020

Nota: recuerde que existe la chance de que esta decisión sea implementada y por lo tanto tenga consecuencias reales.

Juego 13 de 14

Para este juego, nosotros hemos tirado una moneda. Ahora tiene que elegir entre recibir un pago seguro, o un pago que depende de si salió cara o cruz. Le pedimos que elija entre diferentes pares de alternativas:

Escenario 1: entre las siguientes dos opciones, ¿cuál preferiría?

- ○ Un pago seguro de $1000
- ○ $2000 si salió cara o $0 si salió cruz

Nota: recuerde que existe la chance de que esta decisión sea implementada y por lo tanto tenga consecuencias reales.

Escenario 2: entre las siguientes dos opciones, ¿cuál preferiría?

- ○ Un pago seguro de $1000
- ○ $2500 si salió cara o $0 si salió cruz

Nota: recuerde que existe la chance de que esta decisión sea implementada y por lo tanto tenga consecuencias reales.

Escenario 3: entre las siguientes dos opciones, ¿cuál preferiría?

- ○ Un pago seguro de $1000
- ○ $3000 si salió cara o $0 si salió cruz

Nota: recuerde que existe la chance de que esta decisión sea implementada y por lo tanto tenga consecuencias reales.

Escenario 4: entre las siguientes dos opciones, ¿cuál preferiría?

- ○ Un pago seguro de $1000
- ○ $3500 si salió cara o $0 si salió cruz

Nota: recuerde que existe la chance de que esta decisión sea implementada y por lo tanto tenga consecuencias reales.

Escenario 5: entre las siguientes dos opciones, ¿cuál preferiría?

- ○ Un pago seguro de $1000
- ○ $4000 si salió cara o $0 si salió cruz

Nota: recuerde que existe la chance de que esta decisión sea implementada y por lo tanto tenga consecuencias reales.

Juego 14 de 14

Este juego consiste en adivinar dos cifras.

Para evadir impuestos a los ingresos personales, los asalariados pueden sub-declarar su salario -es decir, declarar a las autoridades un salario menor al que realmente reciben de sus empleadores-. ¿Cuál estima Ud. es el porcentaje de asalariados que sub-declaran su salario?

Vamos a comparar su respuesta con los resultados de un estudio académico reciente, y si elige la opción correcta podría ganar $1000.

- ○ 0-10%
- ○ 10-20%
- ○ 20-30%
- ○ 30-40%
- ○ 40-50%
- ○ 50-60%
- ○ 60-70%
- ○ 70-80%
- ○ 80-90%
- ○ 90-100%

Para evadir impuestos, las empresas pueden sub-declarar su Valor Agregado -es decir, declarar a las autoridades menores ventas y mayores costos a los reales-. ¿Cuál estima Ud. es el porcentaje del Valor Agregado que las empresas sub-declaran en promedio?

Vamos a comparar su respuesta con los resultados de un estudio académico reciente, y si elige la opción correcta podría ganar $1000.

- ○ 0-10%
- ○ 10-20%
- ○ 20-30%
- ○ 30-40%
- ○ 40-50%
- ○ 50-60%
- ○ 60-70%
- ○ 70-80%
- ○ 80-90%
- ○ 90-100%

Muchas gracias por tomar las decisiones en los 14 juegos. La siguiente y última parte de la encuesta consiste en una serie de preguntas sobre sus opiniones y creencias.

En su opinión, ¿cuál de las siguientes razones explica mejor por qué una persona es pobre?

- ○ Porque se esforzó menos que otras personas
- ○ Por circunstancias desfavorables que están más allá de su control

En su opinión, ¿cuál de las siguientes razones explica mejor por qué una persona es rica?

- ○ Porque se esforzó más que otras personas
- ○ Por circunstancias favorables que están más allá de su control

Considere un niño/a que nació en el 10% de familias más pobres de Uruguay. ¿Cuál es la probabilidad de que este niño/a, cuando sea adulto, pueda pertenecer al 50% de las familias más ricas?

- ○ Muy probable
- ○ Algo probable
- ○ Poco probable
- ○ Muy poco probable

Ahora vamos a decidir mediante un sorteo si Ud. va a recibir información adicional relacionada a la evasión de impuestos en Uruguay.

Para conocer si Ud. fue seleccionado/a para recibir información, continúe a la siguiente pantalla.

Como resultado del sorteo, Ud. fue asignado a la siguiente información:

Según la investigación más reciente, el porcentaje de asalariados que sub-declaran está en el rango 10%-20%.*

* Refiere a los asalariados que presentaron declaraciones juradas y a las nóminas registradas por las empresas contratantes.

Le vamos a preguntar nuevamente sobre la sub-declaración de los asalariados y las empresas - esto lo hacemos con todos los encuestados, independientemente de lo que contestaron en el juego, o de si recibieron información o no -.

Esta vez no le pedimos que adivine, simplemente queremos su opinión.

¿Cuál cree Ud. será el porcentaje de asalariados que sub-declararán su salario en 2019?

- ○ 0-10%
- ○ 10-20%
- ○ 20-30%
- ○ 30-40%
- ○ 40-50%
- ○ 50-60%
- ○ 60-70%
- ○ 70-80%
- ○ 80-90%
- ○ 90-100%

¿Cuál cree Ud. será el porcentaje del Valor Agregado que una empresa promedio sub-declarará en 2019?

- ○ 0-10%
- ○ 10-20%
- ○ 20-30%
- ○ 30-40%
- ○ 40-50%
- ○ 50-60%
- ○ 60-70%
- ○ 70-80%
- ○ 80-90%
- ○ 90-100%

¿Hasta qué punto usted está de acuerdo o en desacuerdo con la siguiente afirmación?

"Los gobiernos deberían tomar medidas para reducir las diferencias de ingresos entre ricos y pobres"

- ○ Totalmente de acuerdo
- ○ Parcialmente de acuerdo
- ○ Parcialmente en desacuerdo
- ○ Totalmente en desacuerdo

Hablando en general, ¿diría usted que se puede confiar en la mayoría de las personas o que uno nunca es lo suficientemente cuidadoso en el trato con los demás?

- ○ Se puede confiar en la mayoría de las personas
- ○ Uno nunca es lo suficientemente cuidadoso en el trato con los demás

¿Cree que el Estado es eficiente en la forma en que administra los recursos públicos?

- ○ El Estado es muy eficiente
- ○ El Estado es eficiente
- ○ El Estado es ineficiente
- ○ El Estado es muy ineficiente

¿Diría usted que, por lo general, se puede confiar en que el Estado actúa correctamente?

- ○ Siempre
- ○ Casi siempre
- ○ La mayor parte del tiempo
- ○ A veces
- ○ Casi nunca

¿Qué piensa Ud. sobre las diferencias de ingresos entre los ricos y los pobres en Uruguay?

- ○ La desigualdad es demasiado alta
- ○ La desigualdad es adecuada
- ○ La desigualdad es muy baja

¿Cuán justificable cree Ud. que es evadir impuestos?

- ○ Nada justificable
- ○ Justificable en algunas ocasiones
- ○ Totalmente justificable

En el año 2017, ¿qué porcentaje de sus ingresos personales nominales usted cree que efectivamente pagaron de impuestos personales, en promedio, los siguientes estratos sociales? Para que Ud. tenga una referencia, en promedio, los individuos pagaron en 2017 el 21%de sus ingresos como impuestos.

0 %
Estrato bajo (ingreso nominal anual menor a $100.000, representa el 20% más pobre)

0 %
Estrato medio (ingreso nominal anual entre $100.000 y $650.000, representa el 60% "del medio")

0 %
Estrato alto (ingreso nominal anual mayor a $650.000, representa el 20% más rico)

¿Qué tan de acuerdo está Ud. con la siguiente afirmación?

"Las tasas de impuestos deberían ser más progresivas (es decir, más altas para los ricos y más bajas para los pobres)"

- ○ Totalmente de acuerdo
- ○ Parcialmente de acuerdo
- ○ Parcialmente en desacuerdo
- ○ Totalmente en desacuerdo

En política se habla normalmente de "izquierda" y "derecha". En una escala donde 0 es la "izquierda" y 10 es la "derecha",

¿dónde se ubicaría Ud.?

- ○ 0 (izquierda)
- ○ 1
- ○ 2
- ○ 3
- ○ 4
- ○ 5
- ○ 6
- ○ 7
- ○ 8
- ○ 9
- ○ 10 (derecha)

Estudios recientes sobre la toma de decisiones muestra que éstas se encuentran afectadas por el contexto en el que se toman. Hay diferencias en cómo las personas se sienten, en su conocimiento y experiencia previa, y en el ambiente. Gracias por prestar atención a las instrucciones; de lo contrario, los resultados de la encuesta no serían muy útiles. Para ayudarnos a confirmar que Ud. ha leído estas instrucciones, por favor seleccione la opción "ninguna de los anteriores" entre las siguientes alternativas:

- ○ Enojo
- ○ Alegría
- ○ Tristeza
- ○ Miedo
- ○ Sorpresa
- ○ Ninguna de las anteriores

¿Qué tanto entendió las preguntas de la encuesta?

- ○ Entendí todo
- ○ Entendí casi todo
- ○ Entendí parcialmente
- ○ No entendí nada

¿Quiere hacernos llegar algún comentario o impresión sobre la encuesta?