

# Improving tax compliance: deductions for work-related expenses – pre-analysis plan

We pre-registered this trial on the BETA site on 10 March 2017, the day the trial commenced. We pre-registered on the AEA Social Science Registry on 24 March 2017, slightly after the launch of the trial but before we received any data or commenced any analysis. Our trial pre-registrations can be found here:

<http://behaviouraleconomics.pmc.gov.au/projects/improving-tax-compliance-deductions-work-related-expenses-income-tax-returns-filed-through>

<https://www.socialscienceregistry.org/trials/2132>

**Table 1: Work-related expenses claims and amendments**

Primary Outcome		Control	Treatment	Difference: Treatment vs Control
Agent Level Effects	Average WRE Claim	\$ (n=)	\$ (n=)	\$ (p=)
	Average WRE Amendment	\$ (n=)	\$ (n=)	\$ (p=)
	Average WRE Amendment of Attached Clients	\$ (n=)	\$ (n=)	\$ (p=)
Individual Level Effects	Average WRE Claim	\$ (n=)	\$ (n=)	\$ (p=)
	Average WRE Amendment	\$ (n=)	\$ (n=)	\$ (p=)
	Average WRE Amendment of Attached Clients	\$ (n=)	\$ (n=)	\$ (p=)

**Table 2: Work-related expenses claims and amendments by region**

Primary Outcome		Average Treatment Effect	
		Major Urban	Other
Agent Level Effects	Average WRE Claim	\$ (p=)	\$ (p=)
	Average WRE Amendment	\$ (p=)	\$ (p=)
	Average WRE Amendment of Attached Clients	\$ (p=)	\$ (p=)
Individual Level Effects	Average WRE Claim	\$ (p=)	\$ (p=)
	Average WRE Amendment	\$ (p=)	\$ (p=)
	Average WRE Amendment of Attached Clients	\$ (p=)	\$ (p=)





Primary Outcome		Average Treatment Effect				
		Risk Score: Top 5%	Risk Score: Top 5-10%	Risk Score: Top 10-15%	Risk Score: Top 15-20%	Risk Score: Top 20-25%
Agent Level Effects	Average WRE Claim	\$ (p=)	\$ (p=)	\$ (p=)	\$ (p=)	\$ (p=)
	Average WRE Amendment	\$ (p=)	\$ (p=)	\$ (p=)	\$ (p=)	\$ (p=)
	Average WRE Amendment of Attached Clients	\$ (p=)	\$ (p=)	\$ (p=)	\$ (p=)	\$ (p=)
Individual Level Effects	Average WRE Claim	\$ (p=)	\$ (p=)	\$ (p=)	\$ (p=)	\$ (p=)
	Average WRE Amendment	\$ (p=)	\$ (p=)	\$ (p=)	\$ (p=)	\$ (p=)
	Average WRE Amendment of Attached Clients	\$ (p=)	\$ (p=)	\$ (p=)	\$ (p=)	\$ (p=)