# 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**

|  |  |  |
| --- | --- | --- |
|  |  | **Average Treatment Effect**  |
| **Primary Outcome** | 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=) |

**Table 3: Work-related expenses claims and amendments by state**

|  |  |  |
| --- | --- | --- |
|  |  | **Average Treatment Effect**  |
| **Primary Outcome** | ACT | NSW | NT | QLD | SA | TAS | VIC | WA |
| Agent Level Effects | **Average WRE Claim** | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) |
| **Average WRE Amendment** | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) |
| **Average WRE Amendment of Attached Clients** | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) |
| Individual Level Effects | **Average WRE Claim** | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) |
| **Average WRE Amendment** | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) |
| **Average WRE Amendment of Attached Clients** | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) |

**Table 4: Work-related expenses claims and amendments by agent type**

|  |  |  |
| --- | --- | --- |
|  |  | **Average Treatment Effect**  |
| **Primary Outcome** | **2nd Tier** | **Medium** | **Small** | **High** | **Bulk** | **PT Focussed** | **Micro** | **No Registered Clients** | **No Category** |
| Agent Level Effects | **Average WRE Claim** | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) |
| **Average WRE Amendment** | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) |
| **Average WRE Amendment of Attached Clients** | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) |
|  Individual Level Effects | **Average WRE Claim** | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) |
| **Average WRE Amendment** | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) |
| **Average WRE Amendment of Attached Clients** | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) | $(p=) |

|  |  |  |
| --- | --- | --- |
|  |  | **Average Treatment Effect**  |
| **Primary Outcome** | **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=) |