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	Average \$ WRE Claim (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=)	
Indivi	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			
	Average WRE	\$	\$			
ects	Claim	(p=)	(p=)			
Agent Level Effects	Average WRE	\$	\$			
nt Le	Amendment	(p=)	(p=)			
Ager	Average WRE Amendment of	\$	\$			
	Attached Clients	(p=)	(p=)			
	Average WRE	\$	\$			
ffects	Claim	(p=)	(p=)			
Individual Level Effects	Average WRE	\$	\$			
ual L	Amendment	(p=)	(p=)			
Individ	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	Medi um	Small	High	Bulk	PT Focuss ed	Micro	No Register ed Clients	No Catego ry
	Average	\$	\$	\$	\$	\$	\$	\$	\$	\$
cts	WRE Claim	(p=)	(p=)	(p=)	(p=)	(p=)	(p=)	(p=)	(p=)	(p=)
Effects	Average	\$	\$	\$	\$	\$	\$	\$	\$	\$
Agent Level	WRE Amendment	(p=)	(p=)	(p=)	(p=)	(p=)	(p=)	(p=)	(p=)	(p=)
	Amendment	\$	\$	\$	\$	\$	\$	\$	\$	\$
	of Attached Clients	(p=)	(p=)	(p=)	(p=)	(p=)	(p=)	(p=)	(p=)	(p=)
S	Average WRE Claim	\$	\$	\$	\$	\$	\$	\$	\$	\$
ffects		(p=)	(p=)	(p=)	(p=)	(p=)	(p=)	(p=)	(p=)	(p=)
Individual Level Effects	Average WRE	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Amendment	(p=)	(p=)	(p=)	(p=)	(p=)	(p=)	(p=)	(p=)	(p=)
Individue	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%			
	Average	\$	\$	\$	\$	\$			
cts	WRE Claim	(p=)	(p=)	(p=)	(p=)	(p=)			
el Effe	Average WRE	\$	\$	\$	\$	\$			
Leve	Amendment	(p=)	(p=)	(p=)	(p=)	(p=)			
Agent Level Effects	Average WRE Amendment of Attached Clients	\$ (p=)	\$ (p=)	\$ (p=)	\$ (p=)	\$ (p=)			
19	Average	\$	\$	\$	\$	\$			
ects	WRE Claim	(p=)	(p=)	(p=)	(p=)	(p=)			
evel Ef	Average WRE	\$	\$	\$	\$	\$			
l Le	Amendment	(p=)	(p=)	(p=)	(p=)	(p=)			
Individual Level Effects	Average WRE Amendment of Attached	\$ (p=)	\$ (p=)	\$ (p=)	\$ (p=)	\$ (p=)			
	Clients	(1 /	\(\ / \)	\(\)	\1 /	\ /			