

Online Appendix for “Tax Farming Redux”

Abstract

The online appendix contains additional information about treatment implementation and a series of robustness checks to our main tables. Tables are organized by category of robustness check. For additional results, we continue table numbering from the main text. For those tables that are variations of tables from the main text, we maintain the same table number, followed by a letter indicating the category of the robustness check.

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Part I

Additional Information about Treatment Implementation

A Knowledge and Credibility of Schemes

In order to ensure that collectors understood the specifics of the scheme they were in, we carried out detailed trainings for each scheme at the start of the the year, post-training quizzes and refresher trainings. By seven months after treatments started, quiz results revealed that virtually all inspectors were able to understand the scheme and accurately calculate the payments to which they would be entitled.

A total of five training sessions for circle staff were conducted over the treatment period; three in the first year (August, February, May 11-12) and two in the second (August, October, 12-13). Trainings were conducted after each randomization lottery, and retraining sessions were conducted after an interval of 2 - 4 months, covering all treatment staff. The training for each subtreatment was conducted separately to avoid any confusion between them. During the training session, treatment staff was given detailed description of each subtreatment, the variables on which their performance would be judged and the formula for calculating individual payments. Circle staff worked through examples calculating their earnings under different scenarios and the sessions concluded with a question and answer session.

To judge circle staff's understanding of the treatments, they were quizzed six times at regular intervals over two years. The quiz tested staff on knowledge of the subtreatment they were selected in, the criteria they would be judged on, the formula for calculating their payments and ability to calculate their own payments under different scenarios. The initial understanding of the treatments was low, with around 37% inspectors failing the quiz conducted after the first training, but this improved substantially after multiple trainings, and within 7 months after randomization, failure rates dropped to under 1% and remained under 10% for the remainder of the treatment period. The quiz results show that shortly into the project, staff had a good understanding of their respective subtreatments, how their payments would be calculated, and what they needed to do to increase their payments.

Finally, to check that inspectors in fact knew what schemes they were in, towards the end of the second year (in July) all inspectors (including those not in treatments) were called in a brief phone survey. As part of this, they were asked whether they were participating in one of the circle-level incentives schemes, and if so, which one. Appendix Table A.3 reports the result of a dummy for being in each of the 4 inspector-level schemes (Revenue, Revenue Plus, Flexible Bonus, or Information) on actual participation (instrumented with the results of the randomization). As is evident from the table, inspectors clearly knew both which scheme they were in and were able to accurately differentiate between the schemes, with the only mistake being that a small number of inspectors from the Revenue scheme mistakenly reported being in the Revenue Plus scheme.

Since performance-based pay had never been introduced in the tax (or, for that matter, any other) Punjab department before, another important aspect was ensuring credibility of the schemes – i.e. that inspectors believed they would be paid as promised. This was partly helped by the successful completion of a pilot project with 11 tax circles selected for incentive schemes in the year

preceding the project. We also ensured that at each stage of the process, formal approvals were received from all relevant government departments, including the Chief Minister (the equivalent of the provincial governor), the Tax department, the Finance department, and the Planning and Development department, and that these approvals were communicated to all parties concerned. Finally, the payment process was designed to further establish credibility. Although the final payments each year were determined only based on end-of-year totals, staff were paid each quarter based on their cumulative earnings under the scheme through that quarter, with corresponding quarterly benchmarks computed in the same way as the final annual benchmark.⁵¹ Payments were carried out separately in each division, with checks handed out to every staff member along with a detailed calculation of the amount paid so that the staff could verify that the amount was indeed correct.

⁵¹To do this, we computed benchmarks for each quarter in the same manner as we computed annual benchmarks, and made payments based on the cumulative amount of revenue collected through that quarter compared to the analogously computed benchmark. Only half of cumulative earnings were paid out to mitigate the possibility that staff were overpaid in the event that the pace of collections slowed over the year. This process was clearly explained in advance to inspectors and formed part of the training.

Part II

Online Appendix Tables

A Additional Results

This section presents additional results on the supervisors treatment and perceived monitoring and effort as reported by inspectors.

Table 11: Impact of Interactions between Supervisory and Inspector Treatments on Revenue Outcomes

	Total	Current	Arrears
Supervisory treatment	-0.086 [0.146]	-0.131* [0.069]	-0.111 [0.500]
Inspector treatment	0.063 [0.153]	0.068 [0.151]	0.034 [0.759]
Inspector Treatment * Supervisory Treatment	0.100 [0.298]	0.076 [0.446]	0.271 [0.313]
N	482	482	479
Mean of control group	15.901	15.662	14.157

Notes: This table checks for potential interaction effects between performance pay incentives for inspectors and supervisors. We use instrumental variables regressions, where both supervisory and circle treatments are instrumented with randomization results. The unit of observation is a circle, as defined at the time of randomization. Columns separate recovery by total recovery (Column 1), current year recovery (Column 2), and collections against past arrears (Column 3). Specification include division fixed effects and baseline log revenue collection. Mean of control group reflects mean for pure controls, i.e. circles that did not fall under either the inspector or supervisory treatments. The Information treatment is included in the controls. Randomization inference based p-values in brackets. * p<0.10, ** p<0.05, *** p<0.01

Table 12: Impact of Treatment on Inspector Monitoring

	(1) Pressure from supervisors	(2) Level of monitoring
<i>Panel A: Main Treatment</i>		
Any treatment	.0181 (.0302)	-.0258 (.0438)
<i>Panel B: Subtreatments</i>		
Revenue	.0163 (.0479)	-.112 (.0706)
Revenue Plus	-.0565* (.0296)	.0356 (.0614)
Flexible Bonus	.0888* (.0519)	-.0161 (.0592)
N	352	351
Mean of control group	.104	.775

Notes: This table examines the impact of performance pay on inspectors' perception of monitoring by supervisors. We use instrumental variables regressions, where treatment status is instrumented with randomization results. The unit of observation is a circle, as defined at the end of Year 2. Pressure from supervisors was assessed on a 5-point Likert scale. Level of monitoring was assessed on a 4 point scale. The Information treatment is included in the controls. Robust standard errors in parentheses. Standard errors are clustered by a robust partition of circles, i.e. the group of circles such that all circles that merged or split with each other are included within the same partition. * p<0.10, ** p<0.05, *** p<0.01

Table 13: Inspector Beliefs

	(1) Chance of being rewarded after 2012 ballot	(2) Chance of being selected in 2013 ballot	(3) Chance of being selected in 2013 ballot relative to incentive circles	(4) Chance of being selected in 2013 ballot relative to control circles
Information	.0222 (.187)	.0091 (.183)	.294 (.213)	.429 (.274)
Revenue		.163 (.183)		
Revenue Plus		.172 (.176)		.112 (.279)
Flexible Bonus		.266 (.195)		.222 (.253)
N	177	340	179	206
Omitted group	Control	Control	Control	Revenue
Mean of omitted group	4.00	3.98	2.12	2.00

Notes: This table examines how treatment assignment may have affected inspectors' subjective assessments of their chances of being selected for future schemes. We report ordered probit regressions, where treatment is measured with randomization results. The unit of observation is a circle, as defined at the time of randomization. Responses in columns 1 and 2 were coded on a 5 point probability scale, with 1 indicating 'Not likely at all' and 5 indicating 'Definitely.' Responses in columns 3 and 4 were coded on a 3 point probability scale, with 1 indicating less chance, 2 indicating same chance, and 3 indicating higher chance. Robust standard errors in parentheses. Standard errors are clustered by a robust partition of circles, i.e. the group of circles such that all circles that merged or split with each other are included within the same partition. * p<0.10, ** p<0.05, *** p<0.01

Table 14: Spillovers

	(1) Total	(2) Current	(3) Arrears
Treatment	0.105*** (0.035)	0.105*** (0.037)	0.126 (0.097)
Spillover Control	0.021 (0.027)	0.027 (0.026)	0.027 (0.077)
N	480	480	476

Notes: This table examines possible geographic spillover effects. We present instrumental variable regressions, with (own-circle) randomization results instrumenting for (own-circle) implementation. The unit of observations is a circle, as defined in FY 2013 Q4. The dependent variable is log recovery; columns separate margins of collection. A spillover control circle is a control circle for which more than half of circles within 1km are treatment circles. Treatment is own circle treatment status. Specifications control for baseline log recovery, and include stratum fixed effects. Information treatment is included in the controls. Standard errors are clustered by robust partition of circles, i.e. the group of circles such that all circles that merged or split with each other are included within the same partition. * p<0.10, ** p<0.05, *** p<0.01

B Extensions to Main Tables and Robustness Checks

This section runs a series of data and specification robustness checks.

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Table 2-B: Summary Statistics, Extended Version

	Mean	SD	N
<i>Panel A: Administrative Data</i>			
Log Revenue (Total) FY 2012	15.67	0.75	481
Log Revenue (Current) FY 2012	15.37	0.72	481
Log Revenue (Arrears) FY 2012	14.07	1.21	481
Log Tax Base (Total) FY 2012	16.12	0.82	477
Log Tax Base (Current) FY 2012	15.77	0.71	477
Log Tax Base (Arrears) FY 2012	14.56	1.43	477
Log Non-Exemption Rate (Total) FY 2012	-0.22	0.18	477
Log Non-Exemption Rate (Current) FY 2012	-0.19	0.12	477
Log Non-Exemption Rate (Arrears) FY 2012	-0.22	0.31	477
Log Recovery Rate (Total) FY 2012	-0.23	0.22	481
Log Recovery Rate (Current) FY 2012	-0.20	0.19	481
Log Recovery Rate (Arrears) FY 2012	-0.26	0.32	481
Log Revenue (Total) FY 2013	15.75	0.74	482
Log Revenue (Current) FY 2013	15.52	0.73	482
Log Revenue (Arrears) FY 2013	13.91	1.17	479
Log Tax Base (Total) FY 2013	16.14	0.81	482
Log Tax Base (Current) FY 2013	15.86	0.73	482
Log Tax Base (Arrears) FY 2013	14.40	1.37	479
Log Non-Exemption Rate (Total) FY 2013	-0.23	0.20	482
Log Non-Exemption Rate (Current) FY 2013	-0.19	0.13	482
Log Non-Exemption Rate (Arrears) FY 2013	-0.30	0.41	479
Log Recovery Rate (Total) FY 2013	-0.16	0.18	482
Log Recovery Rate (Current) FY 2013	-0.14	0.14	482
Log Recovery Rate (Arrears) FY 2013	-0.19	0.29	479
<i>Panel B: Survey Data</i>			
Could the property be located on the official tax rolls?	0.84	0.37	11,971
Quality of Tax Department [0-1]	0.53	0.22	6,050
Satisfaction with Tax Department [0-1]	0.55	0.23	6,050
Inaccuracy	0.34	0.27	9,879
Tax Gap	-0.099	0.42	9,879
GARV	31,915	248,026	11,186
Self-reported tax payment in FY 2013	4,246	20,255	10,047
Self-reported tax payment in FY 2011	3,011	18,009	11,584
Degree of Corruption in Tax Department [0-1]	0.64	0.22	6,050
Bribe Payment	2,073	3,932	5,993
Frequency of Bribe Payment	0.76	0.88	4,802
Number of floors	1.60	0.66	12,000
Last Renovation was ≤ 2 years ago	0.017	0.13	11,820
Land Area (sq. ft.)	2,510	6,669	12,000
Total Covered Area (sq. ft.)	2,585	18,536	12,000
On Main Road	0.46	0.50	12,000
Taxation category (1-7)	3.70	1.60	11,186
Fraction of covered area - Commercial	0.35	0.42	11,912
Fraction of covered area - Commercial and Rented	0.16	0.33	11,913
Age of owner	51	11	9,222
Owner's level of education	9.30	5.30	11,934
Per-capita wages	16,566	16,662	9,459
Predicted values of expenditure given assets owned	6,214	2,964	9,600
Connected to Politician	0.05	0.22	12,000
Connected to Politician/Government/Police	0.35	0.48	12,000
<i>Panel C: Inspector Survey Data</i>			
How would you score your circle team effort in your duties?	90	14	370
In a typical work day how many hours did you spend in the field	5.40	0.92	370
In a typical work day how many hours did you spend in the office	2.70	0.96	370
Total hours worked in a typical day (field + office)	8.10	0.50	370
Pressure from supervisors	0.10	0.20	370
Level of monitoring	0.77	0.29	369

Notes: Panel A statistics from administrative data, shown for both the first year (FY 2012) and the second year (FY 2013) of the study. Each observation is one of the 482 circles as defined at the time of randomization. Panel B statistics from the property survey are for randomly sampled properties only. Subjective variables - i.e., Quality, Satisfaction, Degree of Corruption, Bribe Payment, and Frequency of Bribe Payment - are reported for circles from the first phase of the survey only (see text for more details). Panel C statistics from the inspector survey.

Table 3-B: Impacts on Revenue Collected, Dropping Circles with Boundary Changes

	Year 1			Year 2		
	(1) Total	(2) Current	(3) Arrears	(4) Total	(5) Current	(6) Arrears
<i>Panel A: Main Treatment</i>						
Any treatment	0.057** (0.024)	0.033 (0.023)	0.128* (0.076)	0.083*** (0.031)	0.071** (0.030)	0.101 (0.096)
<i>Panel B: Subtreatments</i>						
Revenue	0.092*** (0.035)	0.079** (0.034)	0.118 (0.112)	0.124*** (0.043)	0.141*** (0.044)	-0.037 (0.149)
Revenue Plus	0.032 (0.035)	0.036 (0.033)	0.019 (0.116)	0.068 (0.044)	0.047 (0.037)	0.161 (0.139)
Flexible Bonus	0.043 (0.037)	-0.023 (0.036)	0.259** (0.112)	0.057 (0.044)	0.024 (0.044)	0.179 (0.124)
N	364	364	364	365	365	362
Mean of control group	15.665	15.389	13.977	15.744	15.528	13.911
Rev. vs. Multitasking p.	0.171	0.057	0.868	0.186	0.021	0.192
Objective vs. Subjective p.	0.647	0.041	0.128	0.405	0.120	0.395
Equality of Schemes	0.373	0.076	0.251	0.409	0.069	0.416
Joint significance	0.061	0.059	0.113	0.026	0.013	0.366

Notes: This table re-estimates Table 3 from the main text, dropping circles that have experienced any change in circle boundaries during the course of treatment. See Notes to Table 3 for additional information. * p<0.10, ** p<0.05, *** p<0.01

Table 4-B1: Impacts on Non-Revenue Outcomes, Controlling for Objective Property Characteristics

	(1)	(2)	(3)	(4)
	Quality	Satisfaction	Inaccuracy	Tax Gap
<i>Panel A: Main Treatment</i>				
Any treatment	-0.003 (0.022)	-0.009 (0.023)	0.005 (0.012)	0.004 (0.019)
<i>Panel B: Subtreatments</i>				
Revenue	0.006 (0.035)	-0.006 (0.037)	0.008 (0.016)	-0.019 (0.026)
Revenue Plus	0.042* (0.025)	0.030 (0.026)	0.022 (0.016)	-0.011 (0.030)
Flexible Bonus	-0.052* (0.030)	-0.049 (0.032)	-0.015 (0.017)	0.043 (0.028)
N	5922	5922	9728	9728
Sample	Phase 1	Phase 1	Full	Full
Mean of control group	0.538	0.555	0.340	-0.103
Rev. vs. Multitasking p.	0.767	0.924	0.795	0.224
Objective vs. Subjective p.	0.019	0.069	0.099	0.055
Equality of Schemes	0.018	0.065	0.195	0.145
Joint significance	0.042	0.140	0.312	0.274

Notes: Re-estimation of Table 4 from the main text, including controls for property characteristics. Property controls include: land area, total covered area, a dummy for whether the property was located on a main road, number of floors, a dummy for whether the property had a renovation in the past 2 years, and the percent of covered area dedicated to each of the four main usage categories (residential vs. commercial, owner occupied vs. rented). See Notes to Table 4 for additional information. * p<0.10, ** p<0.05, *** p<0.01

Table 4-B2: Impacts on Non-Revenue Outcomes, Controlling for Perceptions of Electricity Bureau

	(1) Quality	(2) Satisfaction
<i>Panel A: Main Treatment</i>		
Any treatment	0.001 (0.019)	-0.003 (0.019)
<i>Panel B: Subtreatments</i>		
Revenue	0.008 (0.031)	-0.004 (0.030)
Revenue Plus	0.025 (0.020)	0.017 (0.020)
Flexible Bonus	-0.028 (0.029)	-0.020 (0.029)
N	4840	4840
Sample	Phase 1	Phase 1
Mean of control group	0.529	0.543
Rev. vs. Multitasking p.	0.776	0.944
Objective vs. Subjective p.	0.149	0.371
Equality of Schemes	0.190	0.389
Joint significance	0.282	0.572

Notes: This table re-estimates Table 4 from the main text, controlling for perceptions of the electricity department. Column (1) controls for perceptions of electricity department quality, and Column (2) controls for electricity department satisfaction. See Notes to Table 4 for additional information. * p<0.10, ** p<0.05, *** p<0.01

Table 4-B3: Impacts on Non-Revenue Outcomes, Ordered Probit Specifications

	(1) Quality	(2) Satisfaction
<i>Panel A: Main Treatment</i>		
Any treatment	-0.042 (0.090)	-0.064 (0.091)
<i>Panel B: Subtreatments</i>		
Revenue	0.059 (0.151)	0.008 (0.153)
Revenue Plus	0.093 (0.106)	0.050 (0.110)
Flexible Bonus	-0.242* (0.133)	-0.224* (0.133)
N	6050	6050
Sample	Phase 1	Phase 1
Mean of control group	3.153	3.220
Rev. vs. Multitasking p.	0.398	0.554
Objective vs. Subjective p.	0.028	0.084
Equality of Schemes	0.067	0.181
Joint significance	0.144	0.304

Notes: This table re-estimates columns 1 and 2 of Table 4 from the main text, using ordered probit regressions instead. See Notes to Table 4 for additional information. * p<0.10, ** p<0.05, *** p<0.01

C Separating Effects by Subtreatment

This section presents some of the secondary results in the paper separately for each subtreatment.

Table 5-C: Impacts on Tax Base and Recovery Rates, by Subtreatment

	Year 1				Year 2			
	(1) Revenue	(2) Tax Base	(3) Non- Exemption Rate	(4) Recovery Rate	(5) Revenue	(6) Tax Base	(7) Non- Exemption Rate	(8) Recovery Rate
<i>Panel A: Total</i>								
Revenue	0.121*** (0.033)	0.089** (0.039)	-0.019 (0.028)	0.050* (0.028)	0.129*** (0.043)	0.059 (0.050)	0.020 (0.030)	0.050** (0.024)
Revenue Plus	0.068 (0.051)	0.107** (0.050)	-0.009 (0.027)	-0.031 (0.039)	0.092** (0.043)	0.055 (0.047)	0.015 (0.024)	0.022 (0.030)
Flexible Bonus	0.032 (0.035)	0.069 (0.046)	-0.046 (0.035)	0.010 (0.036)	0.040 (0.040)	0.042 (0.046)	-0.016 (0.032)	0.014 (0.023)
<i>Panel B: Current</i>								
Revenue	0.113*** (0.035)	0.086** (0.036)	0.013 (0.016)	0.014 (0.029)	0.162*** (0.043)	0.108** (0.043)	0.026 (0.027)	0.029 (0.022)
Revenue Plus	0.081 (0.053)	0.105* (0.058)	0.011 (0.019)	-0.035 (0.041)	0.079 (0.049)	0.064 (0.050)	0.009 (0.023)	0.005 (0.026)
Flexible Bonus	0.021 (0.036)	0.059* (0.032)	-0.023 (0.026)	-0.016 (0.034)	0.042 (0.041)	0.026 (0.036)	0.017 (0.021)	-0.001 (0.018)
<i>Panel C: Arrears</i>								
Revenue	0.161* (0.088)	0.152* (0.088)	-0.063 (0.056)	0.069 (0.045)	0.005 (0.128)	-0.127 (0.136)	0.047 (0.064)	0.084** (0.040)
Revenue Plus	0.024 (0.107)	0.079 (0.117)	-0.004 (0.053)	-0.055 (0.051)	0.137 (0.109)	0.008 (0.117)	0.142** (0.057)	-0.012 (0.056)
Flexible Bonus	0.142 (0.096)	0.164 (0.110)	-0.089 (0.057)	0.078 (0.067)	0.077 (0.103)	0.097 (0.124)	-0.031 (0.066)	0.012 (0.047)
N (Total)	473	470	470	473	474	474	474	474
Mean of control group (Total)	15.670	16.108	-0.204	-0.228	15.743	16.141	-0.230	-0.168

Notes: This table re-estimates Table 5 from the main text, estimating impacts separately by subtreatment. See Notes to Table 5 for additional information. * p<0.10, ** p<0.05, *** p<0.01

Table 7-C: Impacts on Tax Payments and Corruption, by Subtreatment

	Self-reported Tax Payment	Bribe Payment	Frequency of Bribe Payment	Perception of Corruption
<i>Panel A: General Population Sample Only</i>				
Revenue	509 (643)	738 (611)	.203 (.157)	-.0431 (.0341)
Revenue Plus	-916*** (320)	101 (422)	.118 (.126)	.016 (.0331)
Flexible Bonus	-17.1 (299)	938** (425)	.28* (.149)	.0507 (.032)
N	9632	5993	4802	6050
Mean of control group	4919.1	1874.5	0.7	0.6
Rev. vs. Multitasking p.	0.125	0.723	0.983	0.023
Objective vs. Subjective p.	0.645	0.299	0.471	0.037
Equality of Schemes	0.014	0.260	0.651	0.044
Joint significance	0.015	0.132	0.185	0.093
<i>Panel B: Re-assessed and General Population Sample</i>				
Re-assessed * Revenue	785 (1937)	-457 (598)	-.0996 (.173)	-.0155 (.0333)
Re-assessed * Revenue Plus	2463 (1575)	-363 (379)	-.208 (.128)	.0115 (.0298)
Re-assessed * Flexible Bonus	3399* (1892)	-802 (593)	-.159 (.13)	-.00682 (.0334)
Re-assessed	3429*** (689)	-65.1 (177)	.0134 (.0403)	-.019* (.0107)
N	13693	8207	6993	8268
Sample	Full	Phase 1	Phase 1	Phase 1
Mean of control group in gen. pop. sample	4713.5	1874.5	0.7	0.6
Rev. vs. Multitasking p.	0.279	0.841	0.646	0.620
Objective vs. Subjective p.	0.358	0.529	0.972	0.894
Equality of Schemes	0.528	0.775	0.861	0.782
Joint significance	0.221	0.496	0.314	0.918

Notes: This table re-estimates Table 7 from the main text, estimating impacts separately by subtreatment. See Notes to Table 7 for additional information. * p<0.10, ** p<0.05, *** p<0.01

Table 8-C: Impacts on Non-Revenue Outcomes by Reassessed Status, by Subtreatment

	(1) Quality	(2) Satisfaction	(3) Inaccuracy	(4) Tax Gap
Re-assessed * Revenue	-0.011 (0.033)	-0.009 (0.035)	0.004 (0.026)	-0.015 (0.040)
Re-assessed * Revenue Plus	0.009 (0.033)	0.003 (0.031)	-0.026 (0.022)	0.011 (0.041)
Re-assessed * Flexible Bonus	0.023 (0.034)	0.017 (0.033)	0.023 (0.025)	-0.011 (0.039)
Re-assessed	0.049*** (0.013)	0.044*** (0.013)	-0.061*** (0.009)	0.122*** (0.015)
N	8268	8268	14182	14182
Sample	Phase 1	Phase 1	Full	Full
Mean of control group in gen. pop. sample	0.538	0.555	0.339	-0.103

Notes: This table re-estimates Table 8 from the main text, estimating impacts separately by subtreatment. See Notes to Table 8 for additional information. * p<0.10, ** p<0.05, *** p<0.01

D Information Treatment Separated from the Control Group

This section replicates all the main tables, excluding the information treatment from the control group. These tables show no qualitative differences in the results by doing so.

Table 3-D: Impacts on Revenue Collected, Separating Information Treatment

	Year 1			Year 2		
	(1) Total	(2) Current	(3) Arrears	(4) Total	(5) Current	(6) Arrears
<i>Panel A: Main Treatment</i>						
Any treatment	0.090*** (0.028)	0.073*** (0.027)	0.152** (0.069)	0.110*** (0.034)	0.108*** (0.035)	0.166* (0.093)
Information				0.073 (0.052)	0.075 (0.051)	0.232* (0.138)
<i>Panel B: Subtreatments</i>						
Revenue	0.117*** (0.035)	0.109*** (0.034)	0.134 (0.099)	0.144*** (0.045)	0.168*** (0.046)	0.056 (0.139)
Revenue Plus	0.080 (0.053)	0.086* (0.052)	0.072 (0.110)	0.107** (0.047)	0.097* (0.050)	0.226* (0.119)
Flexible Bonus	0.070* (0.038)	0.024 (0.035)	0.243** (0.098)	0.071* (0.042)	0.051 (0.044)	0.198* (0.114)
Information				0.069 (0.051)	0.071 (0.050)	0.226* (0.136)
N	481	481	481	482	482	479
Mean of control group	15.672	15.379	14.030	15.727	15.507	13.860
Rev. vs. Multitasking p.	0.322	0.193	0.830	0.235	0.049	0.263
Objective vs. Subjective p.	0.530	0.090	0.212	0.218	0.082	0.636
Equality of Schemes	0.561	0.143	0.433	0.359	0.084	0.528
Joint significance	0.004	0.010	0.073	0.006	0.002	0.163

Notes: This table re-estimates Table 3 from the main text, separating the Information treatment from the control group. See Notes to Table 3 for additional information. * p<0.10, ** p<0.05, *** p<0.01

Table 4-D: Impacts on Non-Revenue Outcomes, Separating Information Treatment

	(1)	(2)	(3)	(4)
	Quality	Satisfaction	Inaccuracy	Tax Gap
<i>Panel A: Main Treatment</i>				
Any treatment	-0.008 (0.025)	-0.013 (0.026)	0.007 (0.013)	0.008 (0.024)
Information	-0.006 (0.031)	-0.005 (0.033)	0.005 (0.022)	0.009 (0.037)
<i>Panel B: Subtreatments</i>				
Revenue	0.004 (0.037)	-0.007 (0.039)	0.006 (0.018)	-0.025 (0.031)
Revenue Plus	0.038 (0.029)	0.027 (0.029)	0.029* (0.017)	0.017 (0.033)
Flexible Bonus	-0.062* (0.034)	-0.054 (0.035)	-0.015 (0.019)	0.032 (0.033)
Information	-0.007 (0.031)	-0.005 (0.033)	0.004 (0.022)	0.010 (0.037)
N	6050	6050	9879	9879
Sample	Phase 1	Phase 1	Full	Full
Mean of control group	0.541	0.559	0.339	-0.105
Rev. vs. Multitasking p.	0.679	0.873	0.969	0.119
Objective vs. Subjective p.	0.014	0.061	0.082	0.279
Equality of Schemes	0.014	0.060	0.098	0.274
Joint significance	0.036	0.131	0.160	0.451

Notes: This table re-estimates Table 4 from the main text, separating the Information treatment from the control group. See Notes to Table 4 for additional information. * p<0.10, ** p<0.05, *** p<0.01

Table 5-D: Impacts on Tax Base and Recovery Rates, Separating Information Treatment

	Year 2							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Revenue	Tax Base	Non-Exemption Rate	Recovery Rate	Revenue	Tax Base	Non-Exemption Rate	Recovery Rate
<i>Total</i>								
Any Treatment	0.075*** (0.027)	0.089*** (0.029)	-0.025 (0.018)	0.011 (0.023)	0.100*** (0.032)	0.046 (0.035)	0.021 (0.020)	0.034 (0.021)
Information					0.049 (0.051)	-0.031 (0.062)	0.061* (0.036)	0.019 (0.037)
<i>Current</i>								
Any Treatment	0.073*** (0.028)	0.084*** (0.028)	0.000 (0.014)	-0.012 (0.022)	0.107*** (0.034)	0.068** (0.032)	0.022 (0.017)	0.017 (0.018)
Information					0.050 (0.048)	0.005 (0.043)	0.018 (0.024)	0.027 (0.030)
<i>Arrears</i>								
Any Treatment	0.111* (0.065)	0.133* (0.069)	-0.053 (0.036)	0.032 (0.036)	0.113 (0.091)	0.023 (0.099)	0.061 (0.047)	0.029 (0.037)
Information					0.162 (0.135)	0.123 (0.160)	0.034 (0.114)	0.005 (0.069)
N (total)	473	470	470	473	474	474	474	474
Mean of control group	15.681	16.115	-0.201	-0.225	15.739	16.129	-0.227	-0.164

Notes: This table re-estimates Table 5 from the main text, separating the Information treatment from the control group. See Notes to Table 5 for additional information. * p<0.10, ** p<0.05, *** p<0.01

Table 6-D: Selection Effects in Reassessment, Separating Information Treatment

Panel A

	Total Number of Section 9 Properties Added to Tax Rolls in Treatment Period	Number of New Properties Added to Tax Rolls in Treatment Period	Number of Reassessed Properties Added to Tax Rolls in Treatment Period
Treatment	85.28* (47.42)	77.23** (34.00)	8.05 (25.07)
Information	10.58 (68.06)	15.17 (34.19)	-4.58 (46.21)
N	234	234	234
Mean of control group	98.7	36.1	62.6

Panel B

	Components of GARV									
	GARV	Number of floors	Last renovation was ≤ 2 years ago	Land area (sq. feet)	Total covered area, all uses	Main Road	Category	Percent of property commercial	Percent of property commercial and rented	Tax Liability
Re-assess * Treatment	14853.465 (17621.678)	-0.018 (0.056)	-0.022 (0.023)	-552.877 (987.331)	498.888 (692.769)	-0.018 (0.053)	-0.207** (0.091)	0.023 (0.040)	0.072** (0.031)	2972.966 (3866.871)
Re-assess * Information	-24952.652 (27467.318)	-0.083 (0.083)	-0.074** (0.034)	-1193.406 (1192.984)	-1571.350 (1778.744)	-0.065 (0.079)	0.055 (0.147)	0.023 (0.067)	-0.014 (0.053)	-4910.107 (5999.617)
Re-assess dummy	29184.168*** (8751.256)	0.092*** (0.032)	0.108*** (0.013)	542.641 (702.676)	71.269 (230.573)	0.075*** (0.029)	0.194*** (0.049)	0.213*** (0.022)	0.178*** (0.017)	6364.374*** (1940.046)
N	15489	16352	16128	16352	16346	16352	15489	16226	16227	15489
Mean of control group in gen. pop. sample	34225.803	1.563	0.020	2816.952	2535.327	0.463	3.765	0.360	0.168	6104.653

Panel C

	Approximate age of owner	Owner's level of education	Per-capita wages	Predicted expenditure given assets	Connected to Politician	Connected to Politician/ Government/ Police
Re-assess * Treatment	-0.210 (0.854)	-0.385 (0.336)	-982.247 (1193.210)	189.394 (242.611)	0.012 (0.013)	0.007 (0.028)
Re-assess * Information	0.571 (1.446)	0.585 (0.579)	-676.670 (1627.103)	332.118 (401.916)	-0.038* (0.020)	0.007 (0.055)
Re-assess dummy	-0.758 (0.461)	0.201 (0.178)	131.347 (632.991)	-152.382 (149.194)	-0.006 (0.007)	0.004 (0.015)
N	13406	16254	13765	13954	16354	16354
Mean of control group in gen. pop. sample	50.696	9.231	16343.153	6272.738	0.051	0.373

Notes: This table re-estimates Table 6 from the main text, separating the Information treatment from the control group. See Notes to Table 6 for additional information. * p<0.10, ** p<0.05, *** p<0.01

Table 7-D: Impacts on Tax Payments and Corruption by Reassessed Status, Separating Information Treatment

	(1) Self-reported Tax Payment	(2) Bribe Payment	(3) Frequency of Bribe Payment	(4) Perception of Corruption
<i>Panel A: General Population Sample Only</i>				
Treatment	-145.9 (348.6)	720.1** (347.8)	.2212** (.1018)	.024 (.0303)
Information	-78.93 (385.4)	470.7 (546.4)	.071 (.1325)	.0476 (.0435)
N	9632	5993	4802	6050
Mean of control group	5134.539	1806.560	0.668	0.637
<i>Panel B: Re-assessed and General Population Sample</i>				
Re-assessed * Treatment	2345 (1482)	-345.3 (364)	-.149 (.0972)	-.0024 (.0246)
Re-assessed * Information	407.1 (2250)	804.6 (715.8)	.0381 (.1494)	.0026 (.0334)
Re-assessed	3358*** (876)	-224.7 (170.5)	.0061 (.0446)	-.0196 (.0134)
N	13693	8207	6993	8268
Sample	Full	Phase 1	Phase 1	Phase 1
Mean of control group in gen. pop. sample	4944.863	1806.560	0.668	0.637

Notes: This table re-estimates Table 7 from the main text, separating the Information treatment from the control group. See Notes to Table 7 for additional information. * p<0.10, ** p<0.05, *** p<0.01

Table 8-D: Impacts on Satisfaction and Accuracy by Reassessed Status, Separating Information Treatment

	(1) Quality	(2) Satisfaction	(3) Inaccuracy	(4) Tax Gap
Re-assessed * Treatment	0.031 (0.027)	0.020 (0.026)	0.007 (0.019)	0.003 (0.031)
Re-assessed * Information	0.086** (0.043)	0.057 (0.043)	0.029 (0.033)	0.034 (0.049)
Re-assessed	0.032** (0.016)	0.033** (0.015)	-0.066*** (0.011)	0.117*** (0.018)
N	8268	8268	14182	14182
Sample	Phase 1	Phase 1	Full	Full
Mean of control group in gen. pop. sample	0.541	0.559	0.339	-0.105

Notes: This table re-estimates Table 8 from the main text, separating the Information treatment from the control group. See Notes to Table 8 for additional information. * p<0.10, ** p<0.05, *** p<0.01

E Dropping Revenue Plus Circles

While the Revenue Plus treatment was not unbalanced on any individual outcome variables, the balance tests in Table A.1 suggested that one could reject balance for the joint test for the Revenue Plus treatment. Therefore these tables replicate our main results by excluding this treatment, to check whether average treatment effects are robust. We find that these results continue to hold.

Table 3-E: Impacts on Revenue Collected, Dropping Revenue Plus Circles

	Year 1			Year 2		
	(1) Total	(2) Current	(3) Arrears	(4) Total	(5) Current	(6) Arrears
<i>Panel A: Main Treatment</i>						
Any treatment	0.092*** (0.029)	0.066** (0.029)	0.188** (0.077)	0.090*** (0.035)	0.092** (0.036)	0.082 (0.096)
<i>Panel B: Subtreatments</i>						
Revenue	0.117*** (0.036)	0.109*** (0.035)	0.135 (0.100)	0.129*** (0.043)	0.153*** (0.044)	0.002 (0.132)
Flexible Bonus	0.073* (0.037)	0.027 (0.035)	0.248** (0.096)	0.058 (0.040)	0.038 (0.041)	0.150 (0.107)
N	430	430	430	411	411	408
Mean of control group	15.672	15.379	14.030	15.745	15.518	13.915
Equality of Schemes	0.002	0.008	0.025	0.010	0.003	0.354
Joint significance	0.002	0.008	0.025	0.010	0.003	0.354

Notes: This table re-estimates Table 3 from the main text, dropping Revenue Plus circles. See Notes to Table 3 for additional information. * p<0.10, ** p<0.05, *** p<0.01

Table 4-E: Impacts on Non-Revenue Outcomes, Dropping Revenue Plus Circles

	(1) Quality	(2) Satisfaction	(3) Inaccuracy	(4) Tax Gap
<i>Panel A: Main Treatment</i>				
Any treatment	-0.029 (0.026)	-0.031 (0.027)	-0.007 (0.014)	0.004 (0.024)
<i>Panel B: Subtreatments</i>				
Revenue	0.007 (0.036)	-0.005 (0.037)	0.007 (0.017)	-0.029 (0.029)
Flexible Bonus	-0.061* (0.031)	-0.054* (0.032)	-0.016 (0.018)	0.029 (0.031)
N	5150	5150	8407	8407
Sample	Phase 1	Phase 1	Full	Full
Mean of control group	0.538	0.555	0.339	-0.103
Equality of Schemes	0.133	0.234	0.540	0.281
Joint significance	0.133	0.234	0.540	0.281

Notes: This table re-estimates Table 4 from the main text, dropping Revenue Plus circles. See Notes to Table 4 for additional information. * p<0.10, ** p<0.05, *** p<0.01

Table 5-E: Impacts on Tax Base and Recovery Rates, Dropping Revenue Plus Circles

	Year 1				Year 2			
	(1) Revenue	(2) Tax Base	(3) Non- Exemption Rate	(4) Recovery Rate	(5) Revenue	(6) Tax Base	(7) Non- Exemption Rate	(8) Recovery Rate
<i>Total</i>								
Any Treatment	0.073*** (0.027)	0.077** (0.032)	-0.034 (0.023)	0.031 (0.025)	0.083** (0.034)	0.048 (0.038)	0.002 (0.024)	0.033 (0.020)
<i>Curent</i>								
Any Treatment	0.067** (0.029)	0.074*** (0.027)	-0.004 (0.017)	-0.004 (0.024)	0.102*** (0.035)	0.067** (0.032)	0.021 (0.019)	0.013 (0.017)
<i>Arrears</i>								
Any Treatment	0.147** (0.072)	0.153** (0.076)	-0.080* (0.043)	0.077* (0.043)	0.044 (0.093)	-0.018 (0.104)	0.016 (0.053)	0.047 (0.037)
N (Total)	423	420	420	423	404	404	404	404
Mean of control group (Total)	15.681	16.115	-0.201	-0.225	15.757	16.150	-0.229	-0.165

Notes: This table re-estimates Table 5 from the main text, dropping Revenue Plus circles. See Notes to Table 5 for additional information.
 * p<0.10, ** p<0.05, *** p<0.01

Table 6-E: Selection Effects in Reassessment, Dropping Revenue Plus Circles

Panel A

	(1) Total Number of Section 9 Properties Added to Tax Rolls in Treatment Period	(2) Number of New Properties Added to Tax Rolls in Treatment Period	(3) Number of Reassessed Properties Added to Tax Rolls in Treatment Period
Treatment	102.4* (56.90)	98.6** (45.73)	3.8 (24.37)
N	202	202	202
Mean of control group	96.7	36.7	60.0

Panel B

	Components of GARV									
	(1) GARV	(2) Number of floors	(3) Last renovation was ≤ 2 years ago	(4) Land area (sq. feet)	(5) Total covered area (sq. feet)	(6) Main Road	(7) Tax Category	(8) Percent of property commercial	(9) Percent of property commercial and rented	(10) Tax Liability
Re-assess * Treatment	24371.606 (21192.719)	-0.002 (0.054)	-0.008 (0.022)	-284.003 (770.748)	1096.823 (1006.150)	-0.045 (0.054)	-0.260*** (0.095)	0.009 (0.042)	0.055* (0.033)	4774.262 (4613.352)
Re-assess	24975.443*** (7835.213)	0.079*** (0.026)	0.095*** (0.011)	336.911 (514.993)	-204.957 (383.081)	0.065*** (0.024)	0.204*** (0.041)	0.217*** (0.019)	0.176*** (0.015)	5534.207*** (1729.009)
N	13256	14019	13830	14019	14013	14019	13256	13913	13914	13256
Mean of control group in gen. pop. sample	35986.47	1.57	0.02	2703.99	2803.92	0.46	3.76	0.35	0.17	6483.80

Panel C

	(1) Approximate age of owner	(2) Owner's level of education	(3) Per-capita wages	(4) Predicted expenditure given assets	(5) Connected to Politician	(6) Connected to Politician/ Government/ Police
Re-assess * Treatment	-0.429 (0.918)	-0.458 (0.352)	-1819.317 (1310.928)	74.175 (241.842)	0.027* (0.014)	-0.002 (0.031)
Re-assess	-0.656 (0.398)	0.308* (0.158)	20.685 (509.980)	-94.276 (122.408)	-0.013** (0.006)	0.005 (0.014)
N	11488	13948	11812	11966	14021	14021
Mean of control group in gen. pop. sample	50.70	9.19	16281.55	6291.64	0.05	0.36

Notes: This table re-estimates Table 6 from the main text, dropping Revenue Plus circles. See Notes to Table 6 for additional information.
* p<0.10, ** p<0.05, *** p<0.01

Table 7-E: Impacts on Tax Payments and Corruption by Reassessed Status, Dropping Revenue Plus Circles

	(1) Self-reported Tax Payment	(2) Bribe Payment	(3) Frequency of Bribe Payment	(4) Perception of Corruption
<i>Panel A: General Population Sample Only</i>				
Treatment	230.2 (383.8)	854.8** (397.2)	.2504** (.1153)	.0094 (.0277)
N	8248	5096	4086	5150
Mean of control group	4919.067	1874.542	0.683	0.644
<i>Panel B: Re-assessed and General Population Sample</i>				
Re-assessed * Treatment	2078 (1522)	-662.1 (460)	-.1353 (.112)	-.0105 (.026)
Re-assessed	3449*** (687.9)	-72.11 (177.7)	.0134 (.0403)	-.0178* (.0107)
N	11715	6998	5970	7056
Sample	Full	Phase 1	Phase 1	Phase 1
Mean of control group in gen. pop. sample	4713.484	1874.542	0.683	0.644

Notes: This table re-estimates Table 7 from the main text, dropping Revenue Plus circles. See Notes to Table 7 for additional information. * p<0.10, ** p<0.05, *** p<0.01

Table 8-E: Impacts on Satisfaction and Accuracy by Reassessed Status, Dropping Revenue Plus Circles

	(1) Quality	(2) Satisfaction	(3) Inaccuracy	(4) Tax Gap
Re-assessed * Treatment	0.006 (0.028)	0.003 (0.029)	0.014 (0.020)	-0.015 (0.031)
Re-assessed	0.050*** (0.013)	0.045*** (0.013)	-0.061*** (0.009)	0.123*** (0.015)
N	7056	7056	12106	12106
Sample	Phase 1	Phase 1	Full	Full
Mean of control group in gen. pop. sample	0.538	0.555	0.339	-0.103

Notes: This table re-estimates Table 8 from the main text, dropping Revenue Plus circles. See Notes to Table 8 for additional information. * p<0.10, ** p<0.05, *** p<0.01

Table 9-E: Additional Channels, Dropping Revenue Plus Circles

<i>Panel A</i>			
	(1) Total	(2) Current	(3) Arrears
Information	0.070 (0.052)	0.072 (0.050)	0.212 (0.135)
N	411	411	408
Mean of control group	15.709	15.486	13.864
<i>Panel B</i>			
	(1) Total	(2) Current	(3) Arrears
Revenue * Income Shock	0.00851 (0.115)	0.0379 (0.117)	-0.0588 (0.242)
Flexible Bonus * Income Shock	-0.0192 (0.0948)	0.0257 (0.0671)	-0.124 (0.312)
Income Shock	-0.0305 (0.0566)	0.0228 (0.0443)	0.150* (0.0847)
N	427	427	427
<i>Panel C</i>			
	(1) Total	(2) Current	(3) Arrears
Supervisory treatment	-0.052 [0.442]	-0.104 [0.262]	0.022 [0.908]
N	411	411	408
Mean of control group	15.926	15.686	14.160

Notes: This table re-estimates Table 9 of the main text, dropping Revenue Plus circles. See Notes to Table 9 for additional information. * p<0.10, ** p<0.05, *** p<0.01

F Controlling for Variables from Balance Check

While the Revenue Plus treatment was not unbalanced on any individual outcome variables, the balance tests in Table A.1 suggested that one could reject balance for the joint test for the Revenue Plus treatment. Therefore these tables replicate our main results by controlling for variables from the balance check, to check whether the estimates on the Revenue Plus treatment are robust. We find that these results continue to hold.

Table 3-F: Impacts on Revenue Outcomes, Controlling for Balance Check Variables

	Year 1			Year 2		
	(1) Total	(2) Current	(3) Arrears	(4) Total	(5) Current	(6) Arrears
<i>Panel A: Main Treatment</i>						
Any treatment	0.060** (0.024)	0.052** (0.023)	0.118* (0.065)	0.087*** (0.029)	0.085*** (0.029)	0.066 (0.080)
<i>Panel B: Subtreatments</i>						
Revenue	0.113*** (0.033)	0.101*** (0.034)	0.150* (0.087)	0.148*** (0.040)	0.171*** (0.040)	-0.003 (0.126)
Revenue Plus	0.031 (0.036)	0.047 (0.032)	0.046 (0.108)	0.069* (0.038)	0.056 (0.035)	0.126 (0.112)
Flexible Bonus	0.030 (0.035)	0.004 (0.033)	0.149 (0.092)	0.039 (0.039)	0.024 (0.041)	0.072 (0.103)
N	470	470	470	471	471	468
Mean of control group	15.684	15.390	14.044	15.757	15.527	13.934
Rev. vs. Multitasking p.	0.031	0.048	0.603	0.022	0.001	0.444
Objective vs. Subjective p.	0.280	0.055	0.621	0.089	0.029	0.927
Equality of Schemes	0.098	0.087	0.666	0.059	0.006	0.693
Joint significance	0.010	0.021	0.197	0.002	0.000	0.671

Notes: This table re-estimates Table 3 from the main text, controlling for variables included in the balance checks (see Appendix Table 1 for details). See Notes to Table 3 for additional information. * p<0.10, ** p<0.05, *** p<0.01

Table 4-F: Impacts on Non-Revenue Outcomes, Controlling for Balance Check Variables

	(1) Quality	(2) Satisfaction	(3) Inaccuracy	(4) Tax Gap
<i>Panel A: Main Treatment</i>				
Any treatment	0.001 (0.023)	-0.004 (0.024)	0.001 (0.012)	0.009 (0.022)
<i>Panel B: Subtreatments</i>				
Revenue	0.011 (0.036)	-0.001 (0.037)	0.001 (0.018)	-0.023 (0.031)
Revenue Plus	0.053** (0.026)	0.042 (0.027)	0.027* (0.016)	0.016 (0.032)
Flexible Bonus	-0.055* (0.032)	-0.048 (0.033)	-0.026 (0.018)	0.034 (0.032)
N	6000	6000	9615	9615
Sample	Phase 1	Phase 1	Full	Full
Mean of control group	0.538	0.555	0.339	-0.103
Rev. vs. Multitasking p.	0.740	0.968	0.969	0.163
Objective vs. Subjective p.	0.009	0.049	0.034	0.266
Equality of Schemes	0.006	0.034	0.037	0.336
Joint significance	0.013	0.075	0.083	0.511

Notes: This table re-estimates Table 4 from the main text, controlling for variables included in the balance checks (see Appendix Table 1 for details). See Notes to Table 4 for additional information. * p<0.10, ** p<0.05, *** p<0.01

G Dropping GPS Sampled Properties

Since there is a possible concern that the first point surveyed over-samples larger properties, in this section we replicate our main survey-result based tables excluding this first point. We see that the results are qualitatively unchanged.

Table 6-G: Selection Effects in Reassessment, Dropping GPS Sampled Properties

Panel B

	Components of GARV									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	GARV	Number of floors	Last renovation was ≤ 2 years ago	Land area (sq. feet)	Total covered area (sq. feet)	Main Road	Tax Category	Percent of property commercial	Percent of property commercial and rented	Tax Liability
Re-assess * Treatment	20293.650 (17033.222)	0.011 (0.050)	-0.007 (0.021)	-317.494 (786.318)	951.157 (842.977)	-0.004 (0.048)	-0.223*** (0.084)	0.021 (0.037)	0.081*** (0.030)	3995.151 (3722.511)
Re-assess	25897.569*** (8271.818)	0.079*** (0.026)	0.096*** (0.011)	491.142 (547.644)	-206.965 (442.496)	0.064*** (0.024)	0.201*** (0.042)	0.215*** (0.019)	0.174*** (0.015)	5715.925*** (1817.642)
N	13302	14002	13813	14002	13996	14002	13302	13896	13897	13302
Mean of control group in gen. pop. sample	34542.34	1.57	0.02	2561.35	2789.20	0.46	3.76	0.35	0.17	6209.20

Panel C

	(1)	(2)	(3)	(4)	(5)	(6)
	Approximate age of owner	Owner's level of education	Per-capita wages	Predicted expenditure given assets	Connected to Politician	Connected to Politician/ Government/ Police
Re-assess * Treatment	-0.455 (0.796)	-0.543 (0.330)	-942.500 (1052.536)	127.466 (211.393)	0.021* (0.013)	0.005 (0.028)
Re-assess	-0.544 (0.398)	0.350** (0.166)	147.272 (521.265)	-83.144 (123.133)	-0.012* (0.006)	0.010 (0.014)
N	12047	13924	12380	12544	14004	14004
Mean of control group in gen. pop. sample	50.59	9.14	16163.52	6282.54	0.05	0.35

Notes: This table re-estimates Table 6 from the main text, dropping GPS-sampled properties (see Appendix B for details). See Notes to Table 6 for additional information. * $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$

Table 7-G: Impacts on Bribes and Tax Payments, Dropping GPS Sampled Properties

	(1) Self-reported Tax Payment	(2) Bribe Payment	(3) Frequency of Bribe Payment	(4) Perception of Corruption
<i>Panel A: General Population Sample Only</i>				
Treatment	-166.5 (360)	488.2 (334.4)	.2089** (.0948)	.011 (.0256)
N	7790	4819	4095	4856
Mean of control group	4709.824	1895.657	0.682	0.645
<i>Panel B: Re-assessed and General Population Sample</i>				
Re-assessed * Treatment	2197 (1337)	-462.9 (367)	-.1645* (.0933)	-.0037 (.0224)
Re-assessed	3512*** (719.3)	-120.9 (180.4)	.0143 (.0396)	-.0193* (.0109)
N	11704	7033	6286	7074
Sample	Full	Phase 1	Phase 1	Phase 1
Mean of control group in gen. pop. sample	4549.769	1895.657	0.682	0.645

Notes: This table re-estimates Table 7 from the main text, dropping GPS-sampled properties (see Appendix B for details). See Notes to Table 7 for additional information. * p<0.10, ** p<0.05, *** p<0.01

H Dropping Renters

There is a potential concern that rented properties may not have as much information about interactions with the tax department since ultimately the owner bears the responsibility for the tax bill. This section therefore shows our results on the subjective non-revenue outcomes are similar if we just include properties occupied by owners.

Table 4-H: Impacts on Non-Revenue Outcomes, Dropping Renters

	(1)	(2)
	Quality	Satisfaction
<i>Panel A: Main Treatment</i>		
Any treatment	-0.004 (0.022)	-0.008 (0.023)
<i>Panel B: Subtreatments</i>		
Revenue	0.005 (0.037)	-0.005 (0.039)
Revenue Plus	0.037 (0.026)	0.028 (0.026)
Flexible Bonus	-0.052* (0.030)	-0.046 (0.032)
N	5125	5125
Sample	Phase 1	Phase 1
Mean of control group	0.540	0.556
Rev. vs. Multitasking p.	0.738	0.924
Objective vs. Subjective p.	0.027	0.091
Equality of Schemes	0.029	0.089
Joint significance	0.068	0.183

Notes: This table re-estimates Table 4 from the main text, dropping rental properties. See Notes to Table 4 for additional information. * p<0.10, ** p<0.05, *** p<0.01

Table 7-H: Impacts on Bribes and Tax Payments, Dropping Renters

	(1) Self- reported Tax Payment	(2) Bribe Payment	(3) Frequency of Bribe Payment	(4) Perception of Corruption
<i>Panel A: General Population Sample Only</i>				
Treatment	-19.6 (340.8)	608* (331.1)	.2043** (.0999)	.01 (.0256)
N	8015	5071	3893	5125
Mean of control group	4478.182	1847.679	0.676	0.640
<i>Panel B: Re-assessed and General Population Sample</i>				
Re-assessed * Treatment	1120 (1228)	-365.2 (381.5)	-.1495 (.1024)	-.0072 (.0247)
Re-assessed	2734*** (646.2)	-103.5 (183.8)	.026 (.0486)	-.0091 (.0123)
N	10615	6419	5230	6476
Sample	Full	Phase 1	Phase 1	Phase 1
Mean of control group in gen. pop. sample	4253.067	1847.679	0.676	0.640

Notes: This table re-estimates Table 7 from the main text, dropping rental properties. See Notes to Table 7 for additional information. * p<0.10, ** p<0.05, *** p<0.01

I Including Both Phases of the Survey

As explained in the paper, given the second phase of the survey occurred after the third (post-treatment) scheme had begun, there is a concern that the Phase 2 responses may not reflect treatment year behavior. Therefore in the main paper we only include data from Phase 1 for subjective survey outcomes. In this section we report results for both phases pooled and show this does not qualitatively affect our results.

Table I-4: Impacts on Non-Revenue Outcomes, Both Phases

	(1) Quality	(2) Satisfaction	(3) Inaccuracy	(4) Tax Gap
<i>Panel A: Main Treatment</i>				
Any treatment	-0.003 (0.016)	-0.008 (0.017)	0.006 (0.012)	0.006 (0.022)
<i>Panel B: Subtreatments</i>				
Revenue	0.004 (0.023)	-0.009 (0.025)	0.005 (0.017)	-0.027 (0.029)
Revenue Plus	0.040** (0.020)	0.039* (0.021)	0.028* (0.016)	0.015 (0.032)
Flexible Bonus	-0.054** (0.025)	-0.054** (0.026)	-0.016 (0.018)	0.029 (0.031)
N	12000	12000	9879	9879
Sample	Full	Full	Full	Full
Mean of control group	0.548	0.568	0.339	-0.103
Rev. vs. Multitasking p.	0.671	0.945	0.973	0.120
Objective vs. Subjective p.	0.004	0.011	0.081	0.280
Equality of Schemes	0.003	0.004	0.097	0.276
Joint significance	0.009	0.012	0.162	0.457

Notes: This table re-estimates Table 4 from the main text, including properties from both phases of the survey. See Notes to Table 4 for additional information. Specification includes a dummy that controls for survey phase (see text for details). * p<0.10, ** p<0.05, *** p<0.01

Table 7-I1: Impacts on Bribes and Tax Payments, Both Phases

	(1) Self- reported Tax Payment	(2) Bribe Payment	(3) Frequency of Bribe Payment	(4) Perception of Corruption
<i>Panel A: General Population Sample Only</i>				
Treatment	-126.9 (310.5)	389.6* (227.4)	.0664 (.0705)	.0023 (.0182)
N	9632	11448	9562	12000
Mean of control group	4919.067	1690.712	0.704	0.644
<i>Panel B: Re-assessed and General Population Sample</i>				
Re-assessed * Treatment	2248* (1311)	-161.3 (272.8)	-.028 (.0603)	.0063 (.0163)
Re-assessed	3430*** (688.5)	-84.62 (122.3)	.0013 (.0282)	-.0031 (.0078)
N	13693	15793	13889	16354
Sample	Full	Full	Full	Full
Mean of control group in gen. pop. sample	4713.484	1690.712	0.704	0.644

Notes: This table re-estimates Table 7 from the main text, including properties from both phases of the survey. See Notes to Table 7 for additional information. Specification includes a dummy that controls for survey phase (see text for details). * p<0.10, ** p<0.05, *** p<0.01

Table 7-I2: Impacts on Bribes and Tax Payments by Subtreatment, Both Phases

	Self-reported Tax Payment	Bribe Payment	Frequency of Bribe Payment	Perception of Corruption
<i>Panel A: General Population Sample Only</i>				
Revenue	509 (643)	755* (416)	.134 (.105)	-.0262 (.0269)
Revenue Plus	-916*** (320)	-84.5 (273)	-.0545 (.0977)	.00998 (.0242)
Flexible Bonus	-17.1 (299)	485* (293)	.117 (.104)	.0243 (.0245)
N	9632	11448	9562	12000
Mean of control group	4919.1	1690.7	0.7	0.6
Rev. vs. Multitasking p.	0.125	0.191	0.371	0.120
Objective vs. Subjective p.	0.645	0.667	0.489	0.206
Equality of Schemes	0.014	0.106	0.251	0.268
Joint significance	0.015	0.109	0.326	0.440
<i>Panel B: Re-assessed and General Population Sample</i>				
Re-assessed * Revenue	785 (1937)	49 (552)	.0598 (.0961)	.0155 (.0258)
Re-assessed * Revenue Plus	2463 (1575)	-206 (249)	-.0648 (.087)	.0169 (.0221)
Re-assessed * Flexible Bonus	3399* (1892)	-320 (378)	-.0758 (.0845)	-.0123 (.0238)
Re-assessed	3429*** (689)	-84.4 (122)	.00133 (.0282)	-.00304 (.00785)
N	13693	15793	13889	16354
Sample	Full	Full	Full	Full
Mean of control group in gen. pop. sample	4713.5	1690.7	0.7	0.6
Rev. vs. Multitasking p.	0.279	0.580	0.210	0.634
Objective vs. Subjective p.	0.358	0.581	0.442	0.277
Equality of Schemes	0.528	0.841	0.452	0.546
Joint significance	0.221	0.761	0.589	0.706

Notes: This table re-estimates Table 7 from the main text, estimating sub-treatments separately and including properties from both phases of the survey. See Notes to Table 7 for additional information. Specification includes a dummy that controls for survey phase (see text for details). * p<0.10, ** p<0.05, *** p<0.01

Table 8-I1: Impacts on Satisfaction by Reassessed Status, Both Phases

	(1) Quality	(2) Satisfaction	(3) Inaccuracy	(4) Tax Gap
Re-assessed * Treatment	0.022 (0.017)	0.022 (0.017)	0.001 (0.017)	-0.005 (0.028)
Re-assessed	0.019** (0.010)	0.017* (0.010)	-0.061*** (0.009)	0.122*** (0.015)
N	16354	16354	14182	14182
Sample	Full	Full	Full	Full
Mean of control group in gen. pop. sample	0.548	0.568	0.339	-0.103

Notes: This table re-estimates Table 8 from the main text, including properties from both phases of the survey. See Notes to Table 8 for additional information. * p<0.10, ** p<0.05, *** p<0.01

Table 8-I2: Impacts on Satisfaction by Reassessed Status and by Subtreatment, Both Phases

	(1) Quality	(2) Satisfaction	(3) Inaccuracy	(4) Tax Gap
Re-assessed * Revenue	-0.002 (0.023)	0.011 (0.022)	0.004 (0.026)	-0.015 (0.040)
Re-assessed * Revenue Plus	0.034 (0.023)	0.034 (0.023)	-0.026 (0.022)	0.011 (0.041)
Re-assessed * Flexible Bonus	0.034 (0.023)	0.021 (0.024)	0.023 (0.025)	-0.011 (0.039)
Re-assessed	0.019** (0.010)	0.017* (0.010)	-0.061*** (0.009)	0.122*** (0.015)
N	16354	16354	14182	14182
Sample	Full	Full	Full	Full
Mean of control group in gen. pop. sample	0.548	0.568	0.339	-0.103

Notes: This table re-estimates Table 8 from the main text, estimating sub-treatments separately and including properties from both phases of the survey. See Notes to Table 8 for additional information. * p<0.10, ** p<0.05, *** p<0.01