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Asymmetric labor supply responses to taxation

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Asymmetric Labor Supply Responses to Taxation^{*}

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Abstract: Are the effects of tax aversion on labor supply symmetric? In a real-effort online experiment, participants are exposed to manipulated wages and taxes after first experiencing the same reference wage. We find no significant differences in their productivity; however, we find significant asymmetries in fairness perceptions of the treatments. We find that tax increases are viewed as more unfair than equivalent wage decreases and tax decreases are viewed as more fair than equivalent wage increases. Additionally, the negative effect of tax increases is larger than the positive effect of tax decreases. However, we find little to no evidence that these asymmetric fairness perceptions significantly shape working behavior.

Keywords: Tax Aversion, Loss Aversion, Labor Supply Asymmetry, Online Experiment

JEL: H20, H30, D91, J22

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^{*} This study was pre-registered on OSF, see https://osf.io/b2x3d/?view_only=d0a9aeb81fff48988fc897fab818e28f and we obtained an IRB approval from the German Association for Experimental Economic Research, no. 8JrdNS7f. The experimental screens, data and analysis files are available on https://osf.io/b2x3d/?view_only=d0a9aeb81fff48988fc897fab818e28f. We thank participants in the WEI Jour Fixe and the 2024 IAREP ECR Workshop for helpful comments. Declaration of interest: none.

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1 Introduction

Governments can reform wage and tax rates to address changes in the cost of living due to inflation. The Inflation Reduction Act (IRA) which passed in Summer 2022 decreased the tax burden of nearly all income levels except the highest 1% (Buhl, 2022). Wage increases are another strategy to decrease the cost-of-living burden under inflation, as ten states in the US index minimum wages with inflation (Frosch, 2009). As behavioral reactions to these reforms can affect labor supply, studying the labor supply effect of wage and tax rate changes is highly relevant for informed policy-making. However, most literature on behavioral responses to taxation focuses on the negative reaction to tax increases instead of tax cuts or equivalent changes in wages.

Increasing taxes can elicit strong negative reactions among taxpayers, and this negative reaction is possibly stronger than the reaction to other forms of loss of income (Kessler and Norton, 2016; Sussman and Olivola, 2011). Psychology-informed theory on tax aversion argues that individuals feel an additional burden associated with paying taxes, leading to an irrationally negative response to taxation (Blaufus and Möhlmann, 2014; McCaffery, 1994; McCaffery and Baron, 2004). In the presence of high taxes, tax averse individuals are more willing to substitute labor for leisure than in the presence of an equivalent wage cut (Kessler and Norton, 2016). If increasing taxes causes a more negative response than cutting wages, symmetry in the labor supply would suggest that decreasing taxes causes a mirrored stronger positive response than increasing wages. However, several mechanisms such as reference-dependent behavior and loss aversion suggest asymmetric responses in labor supply (Doerrenberg et al., 2023; Kube et al., 2013). How a tax or wage is framed relative to a reference point (a previous wage or tax) can influence how it is perceived by individuals, which in turn alters their behavior.

While previous literature identifies tax aversion and reference-dependent behavior in the labor supply separately, this paper combines them, studying tax sensitivity – an umbrella term we use to refer to negative responses to taxes increasing and the positive complement to taxes decreasing. We examine the research question: Does tax sensitivity have symmetric effects in the labor supply? We run a real-effort online experiment to determine the labor supply effect of net-increases and net-decreases of income framed as taxes or wage changes. In the experiment, participants are asked to transcribe strings of letters. Upon receiving the same wage and tax in the first round of the experiment, participants are exposed to five

different wage and tax manipulations in the second round. One group receives the same wage and tax as in the first round, the other groups receive a tax increase or tax decrease, or a wage increase or wage decrease by 25%.

Observing changes in tasks completed between rounds, we find no significant evidence of tax aversion in the labor supply, nor do we find any significant evidence of asymmetric labor supply responses to taxation. However, we find significant gaps in fairness perceptions between wage change and tax change treatments. While we are unable to confirm any significant asymmetric labor supply responses to taxation in terms of effort provision, our results indicate that there still may be a mechanism that causes differing perceptions of tax changes and wage changes. Thus, participants in our study appear to exhibit some tax sensitivity, though this does not translate to meaningful labor supply changes in our setting.

This paper contributes to the literature on two framing effects: reference-dependence and tax aversion. Framing effects suggest that decisions are influenced by the context of choice and the language of presentation (Thaler, 1999; Tversky and Kahneman 1986). In the decision to supply labor, workers choose between labor and leisure. Experiments confirm that higher wages can incentivize workers to exert more effort (Charness and Kuhn, 2011; Fehr and Goette, 2007). However, framing effects suggest that it is not only how much individuals are paid but how their pay is presented that affects the labor supply decision.

Reference-dependence shows the influence of the context of choice on decision-making. When an individual's utility function is dependent on a reference point based on rational expectations of wages, feelings of losses and gains are derived from that reference point. Without a reference wage, the presentation of the same income could lead to a different labor supply decision (Tversky and Kahneman, 1991; Köszegi and Rabin, 2006). Workers are more likely to show up to work and work more when expected income is high (Köszegi and Rabin, 2006; Abeler et al., 2011).

Tax aversion, referring to a heavier weighting of a loss of income framed as a tax specifically (Kessler and Norton, 2016), shows the influence of the language of presentation on decision-making in the labor supply. The framing of a wage deduction as a tax rather than a wage cut can alter the labor-leisure decision of a worker as the language of taxation triggers a negative reaction to taxes that goes beyond the rational reaction to a deduction in wages (Sussman and Olivola, 2011; Blaufus and Möhlmann, 2014; McCaffery and Barron, 2004). Tax aversion can be motivated by the disentanglement of taxation with public goods, the lack of

agency taxpayers have over how taxes are spent, and fairness concerns (Kessler and Norton, 2016; Spicer and Becker, 1980; Fortin et al., 2007). Ultimately, tax aversion is present when an individual alters their behavior to avoid paying greater taxes, this altered behavior can in turn affect consumption and labor supply decisions (Sussman and Olivola, 2011).

There is no consensus in the literature as to whether tax aversion leads to meaningful behavioral changes among taxpayers. On the one hand, experiments on tax salience appear to support the existence of tax aversion. When individuals are more aware that they are being taxed, their consumption or labor supply decision in response to taxes changes (Finkelstein, 2009; Congdon et al., 2009; Chetty et al., 2009; Chetty and Saez, 2013). Kessler and Norton (2016) compare the response to taxation versus equivalent wage decreases to show the effect of tax aversion. Participants in their experiment worked less when taxes were increased than when wages were cut, despite earning the same net income. Additionally, prior experimental work comparing labor supply responses to different kinds of taxes find greater decreases in labor supply under income taxation than under consumption taxation (Blumkin et al., 2012). On the other hand, other experimental work reveals skepticism on the existence of tax aversion. In the labor supply literature, Mori et al. (2022) find no difference in effort provision between treatment groups whose wages are cut and treatment groups whose taxes are increased. They state that tax aversion found in Kessler and Norton (2016) could come from a “surprise effect” of taxes being introduced. Additionally, Djanali and Sheehan-Connor (2012) confirm a tax affinity hypothesis in a labor-leisure framework, suggesting that individuals derive utility out of paying taxes due to pro-social tendencies. In the consumption literature, Olsen et al. (2019) find no or a very small effect of tax aversion in hypothetical purchase decisions and no effect in a generalized value added tax system.

Additionally, our paper contributes to prior work on reference-dependent fairness. Our results extend those found in Offerman (2002), which finds similar asymmetries in fairness perceptions in that the positive effect of fair treatment on behavior is usually smaller than the mirrored negative effect of unfair treatment. Additionally, our results contribute to prior findings suggesting that the framing of pay cuts can further influence fairness perceptions. Kahneman et al. (1986) finds that perceived fairness of a wage cut does not only depend on the amount cut but also the reason why pay needs to be cut. Survey participants in Kahneman et al. (1986) did not find pay cuts done to avoid firm bankruptcy unfair. The results from our sample suggest that pay cuts for taxation are considered more unfair than pay cuts for no

given reason. However, we do not find evidence that tax and wage fairness perceptions translate to labor supply changes in our setting despite prior experimental literature supporting the connection between fairness and effort provision (Falk et al., 2008; Fehr et al., 2007; Fehr et al., 2009). This work establishes that since contracts cannot typically control for provision of effort, firms rely on the motivation of their workers for productivity. This creates a reciprocal relationship between firms and workers: firms are motivated to treat their workers well, so that fair-minded workers are more productive (Falk et al., 2008). Dickson and Fongoni (2019) model loss-averse workers exhibiting stronger negative reciprocity than positive reciprocity. Reference-dependent fairness concerns among workers can explain downward nominal wage rigidity (Fehr et al., 2009). Kaur (2019) confirms this downward wage rigidity in Indian villages, finding nominal wages rise during positive shocks but do not fall during negative shocks (caused by natural disasters). Survey evidence from this context also reveals that nominal wage cuts are viewed as unfair and lead to lowered effort provision.

While most work on tax aversion focuses on responses to taxes increasing, we draw upon literature on asymmetric responses to wage changes to investigate how tax framing impacts behavioral responses not only to net incentive decreases but also to net incentive increases. We inform prior work on increasing taxes and decreasing wages (Kessler and Norton, 2016; Mori et al., 2022), contributing to important policy discussions related to labor supply responses to payroll versus income taxes. Since income tax is a more salient tax than payroll taxes, workers may withhold labor more when taxes are imposed directly on them in the form of income taxes (Kessler and Norton, 2016; Lehman et al., 2013). This paper adds to the literature by investigating the labor supply effect of wage increases and tax cuts, and to our knowledge, we present the first evidence regarding tax cuts and equivalent wage increases, contributing to the policy debate on governments' inflation response.

The paper proceeds as follows. Section 2 outlines the experimental design. Section 3 presents the results and discusses mechanisms to explain them. Section 4 reviews the validity of the results, discusses policy applications, and concludes.

2 Experiment Design

We conduct an online experiment to test whether tax sensitivity is symmetric in the labor supply when net increases and net decreases of income are framed as taxes or wage changes. In this online experiment, participants complete a real effort task for pay (see Appendix A.1.

for the instructions). The goal of the experiment is to see whether participants exert different amounts of effort when faced with varying wage and tax rates. Participants are asked to transcribe text sequences and face varying wage and tax rates across two rounds. Figure 1 shows the transcription task, which is a simple typing task similar to Augenblick et al. (2015) and Dickinson (1999). In the instructions, participants are told that they can complete as many sequence transcriptions as they want within each two-minute period. They are also told they could stop the task and take breaks.

Figure 1: Transcription Task in Experiment

2.1 Treatments: Wage and Tax Manipulations

In the first two-minute round of the experiment, all participants receive the same wage and tax rate. Prior to starting the round, each participant receives the message: “For each string you complete, you will receive **\$0.12**, but **\$0.04** of your earnings will be deducted as a tax.” Figure 2 shows how this message is displayed in the experiment. This message is also visible while the participants are completing the task. All participants receive the same treatment in the first round, so that they all have the same reference point of \$0.08 net (see also Kessler and Norton, 2016; or Doerrenberg et al., 2023, for establishing a reference point in the first round). This should give them similar expectations of their wage and tax rate in the next round.

After the first round, we randomly assign participants into one of five groups. Prior to starting the task in the second round, the participants are again alerted of the wage and tax rate. The *Control Group* receives the same message as they did in the first round, meaning there is no change in their wage or tax rate. *WageDecreaseT* receives the message: “For each string you complete, you will receive **\$0.10**, but **\$0.04** of your earnings will be deducted as a tax.” *TaxIncreaseT* receives the message: “For each string you complete, you will receive **\$0.12**, but **\$0.06** of your earnings will be deducted as a tax.” These two treatment groups

receive the same net wage of \$0.06 per text transcribed, which is lower than that of the control group and their reference point. They receive a decrease in net wage of the same amount; however, the framing of that decrease differs.

Round 1: Working Stage

In this round, you receive the following wage and tax rate:

For each string you complete, you will receive **\$0.12**, but **\$0.04** of your earnings will be deducted as a tax.

Continue

Figure 2: Presentation of Wage and Tax Rate in Experiment

		Round 1			Round 2		
		Wage rate	Tax rate	Net	Wage rate	Tax rate	Net
	<i>Control</i>	0.12	0.04	0.08	0.12	0.04	0.08
Net wage decrease	<i>WageDecreaseT</i>	0.12	0.04	0.08	0.10	0.04	0.06
	<i>TaxIncreaseT</i>	0.12	0.04	0.08	0.12	0.06	0.06
Net wage increase	<i>WageIncreaseT</i>	0.12	0.04	0.08	0.14	0.04	0.10
	<i>TaxDecreaseT</i>	0.12	0.04	0.08	0.12	0.02	0.10

Table 1: Treatments and Piece-rate Pay in USD (\$) for Completing Task

The next two treatment groups receive a net increase in wage. *WageIncreaseT* receives the message: “For each string you complete, you will receive **\$0.14**, but **\$0.04** of your earnings will be deducted as a tax.” *TaxDecreaseT* receives the message: “For each string you complete, you will receive **\$0.12**, but **\$0.02** of your earnings will be deducted as a tax.” The two groups receive a higher net wage of \$0.10 per task; this is higher than the net wage of the *Control Group* and the reference point. As an inverse to the first two treatment groups, *WageIncreaseT* and *TaxDecreaseT* receive a net increase of the same amount with different framing. Among the four treatment groups, there is symmetry of the monetary incentives between net increases and net decreases. Table 1 displays the piece-rate pay for completing each task according to treatment group: showing the different framing and the symmetry in net wage changes.

2.2 Implementation and Procedure

Participants are recruited through CloudResearch on the online labor market MTurk (Litman et al., 2017). Using a sample from MTurk allows for a more geographically and demographically diverse subject pool than typical university in-person lab samples in the US (Buhrmester et al., 2011, 4). Although there are concerns of non-naivete and information sharing among MTurk workers (Chandler et al., 2014), due to the simplicity of the task, having expertise on completing HIT's and additional information should not give participants a special advantage that would alter results.

Due to their unobservability while completing the task, one concern with the use of MTurk workers is that they may multi-task or exert less effort (Berry et al., 2022). However, this experiment assumes in its design that people might multi-task or exert less effort when completing the labor task and wants to observe whether the choice to do so is affected by varying wage and tax rates. Additionally, the use of recruitment through CloudResearch, captcha tests, and attention checks should improve the quality of the workers and thus the data. Due to the repetitiveness of the task and the lower attention span of workers in online experiments (Chandler et al., 2014), the rounds are only two minutes.

Participants receive a flat payoff of \$1.30 for participating in the experiment. This payoff is for entering the HIT, completing surveys interspersed between tasks, and taking the time to read the instructions. Participants are immediately told of this payoff and that they could make an additional \$1.50 as a bonus depending on their decisions. Upon entering the HIT, participants complete a captcha-test and are given an overview of the experiment. They then take a demographic survey to provide information on age, gender, education, income, and time spent working on MTurk. At the end of the survey, they also complete an attention check. We filter out inattentive subjects using a question like the Eckel Grossmann task (Eckel and Grossman, 2002). We adapt the question so that participants read a brief text in which they are asked to select the third option of a multiple-choice question. Only those that pass the attention check continue to the rest of the experiment, improving the quality of participants (Berry et al. 2022).

After passing the attention check, participants are given more detailed instructions on the task and payoffs and are asked to complete one transcription to familiarize themselves with the task. Then they proceed to the experiment, which consists of six stages (Figure 3). In the first round of the experiment, they all receive the same wage and tax treatment. They are

told their wage and tax rate for the first round and are then given two minutes to complete as many transcriptions as desired. After the two-minute labor period, the participants are told how many text sequences they completed, how much they made in the first round, and how much they were taxed. They are then asked to confirm their wage and tax rate to ensure that they understood their treatment. Before entering the next round, they are asked what they would like their wage and tax rate to be in the next round, priming them to expect that their wage and tax rate may change.

			Net wage decrease		Net wage increase	
		Control Group	Wage DecreaseT	Tax IncreaseT	Wage IncreaseT	Tax DecreaseT
1	Round 1	Exposure to same reference wage and tax rate				
2		Two-minute labor period				
3		Survey to test understanding of treatment in Round 1				
4	Round 2	Exposure to reference wage and tax	Exposure to wage decrease	Exposure to tax increase	Exposure to wage increase	Exposure to tax decrease
5		Two-minute labor period				
6		Survey to test understanding of treatment in Round 2				

Figure 3: Stages of the Experiment

Notes: The reference wage is \$0.12, and the reference tax rate is \$0.04. *WageDecreaseT* results in a wage rate of \$0.10, *TaxIncreaseT* in a tax rate of \$0.06, *WageIncreaseT* in a wage rate of \$0.14 and *TaxDecreaseT* in a tax rate of \$0.02.

Upon entering the second round of the experiment, the participants are then randomly assigned to one of the five wage and tax manipulations. The same procedure as in round 1 follows, the only difference is that they are assigned different wage and tax rates, and they are not asked what wage and tax rate they would like in the next round after completing the task. After completing labor in the second round, the participants complete a behavioral survey with questions on fairness and loss aversion and questions related to their preferences on tax policy.

Participants are only paid for the work completed in one of the rounds; this round is determined at random. This utilizes the pay-one-approach to increase the piece rate payoff for the task, such that the wages and taxes could be manipulated by \$0.02 between rounds,

while keeping the average total payoff at around \$2.50. The pay-one-approach can prevent wealth and portfolio effects and cross-task contamination, as such behavior in each round is isolated to that round (Charness et al., 2016). Upon completion, the participants are then told which round they get paid for, and their total payoff for the experiment. The experiment is programmed with LIONESS LAB (Giamattei et al., 2020). All screens can be found in Appendix A.1., all screens and experimental code can be found on OSF.

2.3 Hypotheses

This experiment is designed to test whether tax aversion is symmetric in the labor supply.⁵ Asymmetric labor supply responses to wage changes and tax changes would imply tax aversion, but reference-dependence may also be present in the sample. Based on previous literature and experimental findings on tax aversion and reference-dependence, we test four hypotheses. All four hypotheses include a framing effect and not just an income effect into the participants' decision-making. Reference-dependence in the sample shows the framing effect of context, i.e., whether losses as opposed to gains in net wages matter more for labor supply. Alternatively, tax aversion in the sample shows the framing effect of language, i.e., whether framing the change with tax or wage language affects labor supply more. Asymmetric labor supply responses to tax changes suggest that individual decision-making is influenced by both context of choice and language of presentation.

Hypothesis 1: *The positive labor supply response for treatment groups that received a net wage increase is larger than the negative labor supply response for treatment groups that received a net wage decrease.*

This hypothesis implies an asymmetric labor supply response to net wage changes irrespective of a tax or wage framing. The hypothesis states that the labor supply response to losses is larger than the response to gains, with losses and gains relative to the exogenously determined reference point established in the first round. Confirming this hypothesis would fall in line with the findings from Doerrenberg et al. (2023) and Kube et al. (2013) that the estimated treatment effect of a wage decrease is larger than the effect of a wage increase.

Instead of reference-dependence based on the context of choice and its monetary incentives, the framing of language may matter more for labor supply changes. On the

⁵ We pre-registered all treatments on OSF; however, we did not pre-register any hypotheses. We did pre-register the outcome variable we would use in our analysis – number of tasks completed. All our hypotheses are tested using the number of tasks completed (or the difference in the number of tasks completed between rounds).

aggregate, we expect that a tax framing has a stronger effect on labor supply than a wage framing, irrespective of the type of change (increase versus decrease). In Hypotheses 2 to 4, we specify this intuition precisely regarding the type of change and framing.

Hypothesis 2: *A tax increase leads to a larger labor supply response than an equivalent wage cut.*

This hypothesis implies tax aversion in the labor supply among those that receive a net wage decrease. Despite some findings showing no effect of tax aversion on the labor supply (Mori et al., 2022) and in general (Olsen et al., 2019), Kessler and Norton (2016) find tax averse behavior in the labor supply in a similar comparison. Additionally, tax aversion found in consumption behavior (Donnelly et al., 2021; Hardisty et al., 2019) indicates the presence of tax averse behavior, and Blumkin et al. (2012) finds that stronger labor supply responses to income taxes than consumption taxes. Thus, this hypothesis would confirm the effect of tax aversion in the labor supply. When receiving a reduction in income is framed in terms of taxes, individuals change their labor supply more strongly.

Hypothesis 3: *A tax cut leads to a larger labor supply response than an equivalent wage increase.*

This hypothesis predicts that tax sensitivity is also present among those that receive a net wage increase. The framing of a tax decrease instead of a wage increase elicits a stronger positive response because there are irrationally stronger feelings towards taxation in the labor supply. This hypothesis tests whether the findings in Kessler and Norton (2016) can be mirrored with decreasing taxes and increasing wages. It predicts that tax framing not only elicits a stronger response when there is a net wage decrease, but also when there is a net wage increase.

Hypothesis 4: *A tax increase has a larger negative effect on labor supply than a tax decrease.*

This hypothesis predicts that the labor supply response to taxes is asymmetric. This assumes that utility is reference dependent (Kőszegi and Rabin, 2006), where the tax rate from the previous period is the reference tax. The framing of a new tax rate above or below this reference point, can affect individuals' preferences and fairness considerations, ultimately leading to different labor supply decisions (Tversky and Kahneman, 1991; Fehr et al., 2009). Tax rates above this reference point should change labor supply more than tax rates below this point. While Hypothesis 3 states that tax sensitivity in the labor supply elicits a strong

response when taxes are decreasing, Hypothesis 4 states that the magnitude of this response is not as large as the magnitude of the response to taxes increasing.

3 Results

Data were collected in November 2022. The Human Intelligence Task (HIT) was posted on MTurk, and participants completed the HIT on LIONESS LAB. In total, 322 participants entered the HIT.⁶ 248 participants completed the experiment. Most (96%) of the dropouts left the experiment while receiving the instructions or because they failed the attention check. Two participants started the real effort task and left the experiment after the first round. Only one participant dropped out after being randomized into a treatment group. This participant received the wage increase treatment, completed one transcription, and then left the experiment. The number of participants in each stage of the experiment is plotted in Figure 18 in Appendix A.3. For the analysis, only the 248 participants that completed the experiment are included in the analyses. For the participants that completed the experiment, the HIT took on average thirteen minutes to complete, and the average payoff was \$2.48. This gives an average payoff equivalent to an hourly wage of \$11.44.

3.1 Sample and Descriptive Statistics

Table 2a presents the descriptive statistics for the sample, including performance and demographic variables. The demographic variables are self-reported from the survey participants completed at the beginning of the experiment. The only demographic variable for which there is significant variation is the below median income variable. Overall, 60% of the sample earns an income below the median income in 2022 in the US, ranging from 41% in *TaxDecreaseT* to 71% in *WageIncreaseT*. Despite this significant variation for the income variable, Table 2a shows that treatment effects should not be impacted by socio-demographics since there is no significant variation between treatment groups for the other variables.

⁶ A test session was conducted prior to conducting the experiment with a full sample. In this test session, the payoffs differed slightly though the treatment groups remained the same. The payoffs for this test session are in section A.2. in the Appendix. 57 participants completed the experiment in the test session.

	Total Sample	Control Group	Wage DecreaseT	Tax IncreaseT	Wage IncreaseT	Tax DecreaseT	F-Test
Age (in years)	40.56 (11.73)	40.62 (12.41)	40.41 (9.72)	41.82 (12.88)	40.22 (12.75)	39.71 (11.27)	0.21
Female	0.54 (0.50)	0.58 (0.50)	0.54 (0.50)	0.57 (0.50)	0.46 (0.50)	0.51 (0.51)	0.42
Bachelor's Degree	0.58 (0.50)	0.60 (0.49)	0.52 (0.50)	0.53 (0.51)	0.66 (0.48)	0.59 (0.50)	0.42
Works Full- time	0.57 (0.50)	0.53 (0.50)	0.61 (0.49)	0.49 (0.51)	0.66 (0.48)	0.57 (0.50)	0.84
Below Median Income	0.60 (0.49)	0.69 (0.47)	0.65 (0.48)	0.57 (0.50)	0.71 (0.46)	0.41 (0.50)	3.11**
Experience with MTurk (in hours)	12.96 (10.81)	13.16 (8.83)	14.46 (13.2)	12.16 (9.32)	12.83 (12.31)	11.98 (11.98)	0.43
Number of Observations	248	55	54	49	41	49	

Table 2a: Descriptive Statistics – Demographic Variables

Notes: Table 2 presents descriptive statistics. Table 2a shows mean and standard deviation (in parentheses) for demographic variables. For the variable Female, female=1, else=0. For the variable Bachelor's Degree, at least bachelor=1, else=0. For the variable Works Full-time, works full-time =1, else=0. For the variable Below Median Income, below = 1, above = 0.

F-Tests test the hypothesis that the mean values between the five groups are the same.

* Significance at 0.1 ** Significance at 0.05 *** Significance at 0.01

	Total Sample	Control Group	Wage DecreaseT	Tax IncreaseT	Wage IncreaseT	Tax DecreaseT	F- Test
Round 1: No. of Strings Completed (s_1)	14.46 (6.34)	14.27 (5.16)	14.11 (7.13)	15.45 (6.61)	13.76 (6.19)	14.65 (6.57)	0.49
Round 2: No. of Strings Completed (s_2)	15.31 (6.73)	15.45 (6.10)	15.30 (7.05)	15.86 (7.08)	14.29 (6.41)	15.37 (7.11)	0.28
Difference in Strings Completed (d)	0.85 (2.34)	1.18 (2.65)	1.19 (2.05)	0.41 (2.51)	0.63 (1.97)	0.71 (2.36)	1.12
Number of Observations	248	55	54	49	41	49	

Table 2b: Descriptive Statistics – Performance Variables

Notes: Table 2b shows mean and standard deviation (in parentheses) for performance variables. For the variable Labor Supply Change, change in labor supply = 1, no change in labor supply = 1.

F-Tests test the hypothesis that the mean values between the five groups are the same.

* Significance at 0.1, ** Significance at 0.05, *** Significance at 0.01

We observe the following performance variables: the number of strings completed in round 1 (s_1), the number of strings completed in round 2 (s_2), and the difference in the strings completed ($d = s_2 - s_1$). These performance variables serve as a proxy for productivity, where s_1 and s_2 represent productivity in rounds 1 and 2, respectively, and d represents the difference

in productivity. The first two rows of Table 2b show that all groups completed more strings on average in the second round. As a result, the average difference in strings completed (d) for each group is positive. F-tests show no significant variation between treatment groups for any of these three performance variables. Additionally, Table 2 shows that the Control Group worked more in the second round than most other treatment groups. This indicates that the Control Group may not serve as an effective reference category for our analysis, as there may be strong learning effects in this group especially. As such, in our subsequent analyses, we compare treatment groups to one another.⁷

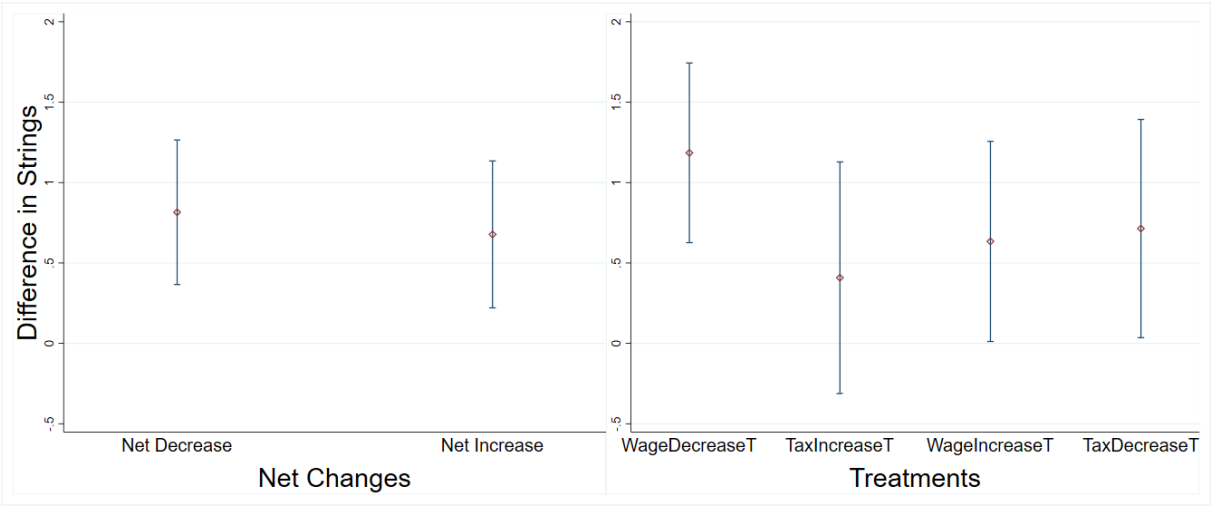


Figure 4: Difference in Strings by Net Changes (left) and Treatments (right)

Note: Figure 4 displays the average difference in strings completed between rounds for each treatment group with 95% confidence intervals.

Despite the F-tests showing no significant variation between treatment groups, we plot the average difference in strings completed with 95% confidence intervals in Figure 4 to visualize differences between net wage changes and treatment groups. On the left panel, we see that treatment groups that received a net decrease and treatment groups that received a net increase completed a similar amount of difference in strings, with those that received a net decrease even working slightly more in the second round. Looking at these average differences on the treatment level, we see that among treatment groups that received a net decrease there are differences in behavior, whereas among treatment groups that received a net increase, the two treatment groups behaved similarly. This could indicate that the influence of tax framing has an impact when

⁷ We recreate the main results using the *Control Group* as a reference category. We present these results in Table 6 in Appendix A.4. The results are in line with those in our main analysis presented in Table 3 and Table 4.

net wages are decreasing, but not when net wages are increasing. We investigate this more in the parametric analysis in the next section.

3.2. Multivariate Analyses of Difference in Strings Completed

We conduct parametric analyses with OLS models and test for significant changes in labor supply between the treatment groups. First, to test Hypothesis 1 and to compare the effects of net incentive changes on labor supply, we conduct parametric analyses collapsing treatments. Table 3 shows the effects of net changes on differences in strings completed. The table reports the results for the model that compares the groups that received a net wage increase to the groups that received a net wage decrease, in which the coefficient shows the change in differences in tasks completed of participants that received a net wage decrease. There is no statistically significant effect of receiving a net wage decrease on difference in strings completed when receiving a net wage increase is the reference category. The inclusion of controls does not change this result, as the marginal effect remains statistically insignificant.

	OLS – Difference in Strings	
	Reference Category: Net Increase	
	(1)	(2)
Net Decrease	0.138 (0.324)	0.113 (0.327)
Age		-0.027* (0.014)
Female		-0.561* (0.323)
Bachelor's Degree		-0.044 (0.353)
Full Time Worker		0.336 (0.344)
Below Median Income		0.206 (0.342)
Experience		0.013 (0.015)
Observations	193	192
Pseudo R2	0.001	0.039

Table 3: Effect of Net Change and Framing on Difference in String

Notes: Table 3 presents OLS models with difference in strings as the dependent variable. Net Decrease is a dummy, collapsing treatments *TaxIncreaseT* and *WageDecreaseT*. The reference group is Net Increase, a dummy that collapses *TaxDecreaseT* and *WageIncreaseT*. For the variable Female, female = 1, else = 0. For the variable Bachelor's Degree, at least bachelor = 1, else = 0. For the variable Works Full Time, works full time = 1, else = 0. For the variable Below Median Income, below = 1, above = 0.

Robust standard errors in parentheses. *p < 0.1; **p < 0.05; ***p < 0.01

Counter to our first hypothesis, we find that not only is direction of the labor supply response the same for treatment groups that received a net decrease and increase (they both worked more), but also there is no significant difference between their change in productivity.

Result 1: *There is no significant difference between the labor supply responses to net increases and the labor supply responses to net decreases.*

To test Hypotheses 3 and 4, and to examine the asymmetry of tax aversion in the labor supply, we further conduct parametric analyses on the treatment level. By observing differences between groups that receive the same net wage with different framing, we can investigate how the language of taxation influences the labor supply decision while the direction of incentive change (net increase/ net decrease) is the same. Table 4 shows the effect of each treatment on the differences in strings completed.

	OLS – Difference in Strings			
	Net Decrease		Net Increase	
	Reference Category: WageDecreaseT		Reference Category: WageIncreaseT	
	(1)	(2)	(3)	(4)
TaxIncreaseT	-0.777* (0.449)	-0.718 (0.475)		
TaxDecreaseT			0.080 (0.464)	0.239 (0.489)
Age		-0.014 (0.021)		-0.046** (0.021)
Female		-0.402 (0.456)		-0.919* (0.486)
Bachelor's Degree		0.059 (0.494)		-0.125 (0.524)
Full-Time Worker		0.203 (0.500)		0.378 (0.505)
Below Median Income		-0.082 (0.510)		0.552 (0.503)
Experience		0.009 (0.022)		0.020 (0.022)
Observations	103	102	90	90
Pseudo R2	0.029	0.044	0.000	0.089

Table 4: Treatment Effects on Difference in Strings

Notes: Table 4 presents OLS models with difference in strings as the dependent variable. In specification (1) and (2) *TaxIncreaseT* is the treatment dummy. The reference group is *WageDecreaseT*. In specification (3) and (4) *TaxDecreaseT* is the treatment dummy. The reference group is *WageIncreaseT*. For the variable Female, female=1, else=0. For the variable Bachelor's Degree, has at least a bachelor's degree =1, else=0. For the variable Full-time Worker, works full-time =1, else=0. For the variable Below Median Income, below = 1, above = 0.

Robust standard errors in parentheses. *p < 0.1; **p < 0.05; ***p < 0.01

To identify whether the framing effect of tax aversion is present among the groups that received a net decrease, we compare *WageDecreaseT* and *TaxIncreaseT*. Columns 1 and 2 present the results of this analysis, with *WageDecreaseT* as the reference group. We find that the impact of *TaxIncreaseT* has a negative effect, indicating that those who received a tax increase were less productive than those who received a wage decrease – this resembles the results in Figure 4. However, these results are only significant at the 10% level, and this statistical significance goes away with the inclusion of controls. Thus, we are unable to confirm the presence of tax aversion in our sample.

Result 2: *We do not find statistically significant evidence that a tax increase leads to a larger labor supply response than an equivalent wage cut.*

To examine whether the effect of tax framing on labor supply exists when wages are increasing, we compare the two groups that received net increases. As an inverse to the comparison in Columns 1 and 2, this analysis looks at the impact of the language of tax framing with a subsample of participants who received a net wage increase in Columns 3 and 4. If tax framing elicits a stronger labor response, the effect of *TaxDecreaseT* should be positive and of a large magnitude. Though the effect is positive, it is very small in magnitude and statistically insignificant with and without the inclusion of controls. This shows that in our sample we find no conclusive evidence of the framing effect of a tax when participants receive a net increase.

Result 3: *We do not find evidence that a tax cut leads to a larger labor supply response than an equivalent wage increase.*

So far, our results show very little evidence of any framing effect on labor supply. We find that participants that received net incentive increases and decreases behave similarly and increase their labor supply by close amounts. Additionally, we find no statistically significant evidence of tax framing when net incentives are decreasing, though we can see that those who receive the tax increase work less. In the inverse, we find no evidence of tax framing when net incentives are increasing, finding that both treatment groups behaved similarly. Since we ultimately find no conclusive evidence of tax framing resulting in differing labor supply responses, we also find no evidence to support our fourth hypothesis on the asymmetric effects of tax framing. The framing effect of a tax increase is not necessarily larger than the framing effect of a tax decrease because we find no evidence of either framing effect on effort provision.

Result 4: *We find no evidence that a tax increase has a larger effect on labor supply than a tax decrease.*

3.3. Fairness Perceptions Shaped by Tax Sensitivity

Our analysis above yields no significant effects of treatments on changes in effort exerted – indicating little influence of tax sensitivity on labor supply. However, the results of our post-experimental survey show how tax framing can influence fairness perceptions, indicating some asymmetry in tax sensitivity in our sample.

To measure fairness perceptions, after completing both rounds, participants were asked: “Compared to the first round, do you think the tax rate (wage rate) in round 2 was fair or unfair?” For both questions, they were asked to report fairness on a 5-point Likert scale where 1 means not fair at all and 5 means very fair. Figure 6 shows there is a greater gap in fairness perceptions between subjects that experienced tax changes compared to subjects that experienced wage changes. Among those that experienced tax framing, subjects that received the tax increase reported tax fairness at 1.9 on average, whereas those that received the tax decrease reported tax fairness at 4 on average. Among subjects that experienced wage framing, those that received the wage decrease reported wage fairness at 2.6 on average and those that received the wage increase reported wage fairness at 3.7. This could imply that while tax sensitivity may not necessarily lead to asymmetric labor responses, it could result in asymmetric fairness perceptions.

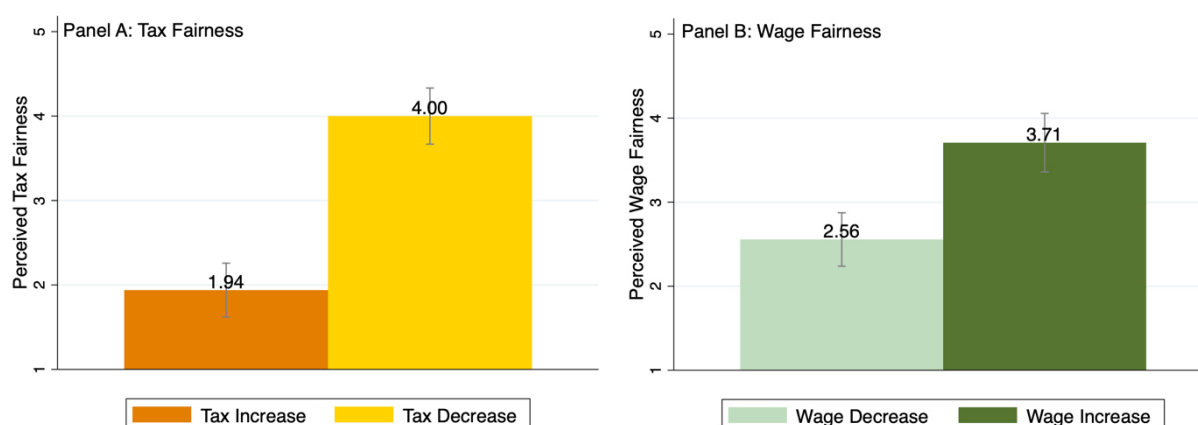


Figure 4: Gap in Fairness Perceptions

To further investigate these asymmetric fairness perceptions, we use OLS models⁸ to estimate the impact of treatments on fairness perceptions. We present these results in Table 5. In Columns (1) and (2), the outcome variable is perceived tax fairness on the 5-point Likert Scale. Each treatment dummy serves as an independent variable, and the *Control Group* is the reference

⁸ As a robustness check, we replicate these estimations using ordered probit models and find the direction and significance of almost all coefficients remain the same. The only coefficient that loses its statistical significance is the *WageDecreaseT* coefficient on tax fairness. We present these results in Table 7 in Appendix A.5.

category. Unlike in our analysis of the difference in strings completed, the *Control Group* serves as a good reference category as learning effects would not influence fairness perceptions. We can also see that the average reported tax fairness is 3.09 and average reported wage fairness is 3.18, showing that participants in the *Control Group* did not find their wage rates particularly fair or unfair. The results from the OLS specifications show that the *TaxIncreaseT* treatment has a negative effect on fairness perceptions and that the *TaxDecreaseT* treatment has a positive effect on fairness perceptions, both effects are statistically significant at the 0.01% level with and without the inclusion of controls. Additionally, the magnitude of the coefficient for *TaxIncreaseT* is larger than that of *TaxDecreaseT*, indicating an asymmetrically stronger negative response to taxes increasing than the positive response to tax decreasing.

	OLS – Tax Fairness		OLS – Wage Fairness	
	(1)	(2)	(3)	(4)
WageDecreaseT	-0.387*	-0.378*	-0.626***	-0.615***
	(0.224)	(0.226)	(0.216)	(0.218)
TaxIncreaseT	-1.152***	-1.151***	-0.182	-0.199
	(0.230)	(0.231)	(0.222)	(0.223)
WageIncreaseT	0.226	0.241	0.525**	0.547**
	(0.242)	(0.242)	(0.233)	(0.234)
TaxDecreaseT	0.909***	0.976***	0.410*	0.432*
	(0.230)	(0.234)	(0.222)	(0.226)
Constant	3.091***	3.157***	3.182***	3.623***
	(0.158)	(0.557)	(0.152)	(0.537)
Demographic Controls	NO	YES	NO	YES
Observations	248	247	248	247
R-squared	0.254	0.279	0.120	0.148

Table 5: Effect of Treatments on Fairness Perceptions

Notes: Table 5 presents OLS models with Fairness Perceptions (taking values 1 to 5 on the Likert-scale) as the dependent variable. In all specifications, the Control Group is the reference group. Treatment dummies *WageDecreaseT*, *TaxIncreaseT*, *WageIncreaseT*, and *TaxDecreaseT* are the explanatory variables. The demographic controls include the variable Female, female = 1, else = 0, Bachelor's Degree, at least bachelor = 1, else = 0, Full-time Worker, works full-time = 1, else = 0, and Below Median Income, below = 1, above = 0.

Robust standard errors in parentheses. *p < 0.1; **p < 0.05; ***p < 0.01

Additionally, the wage framing treatments had a significant effect on wage fairness perceptions. The *WageDecreaseT* treatment has a negative effect on wage fairness that is larger in magnitude than the positive effect of the *WageIncreaseT* treatment. Both coefficients are statistically significant at the 0.01% level with and without the inclusion of controls. This indicates there is a similar asymmetry in the wage framing treatments on wage fairness perceptions that we observed in the tax framing treatments: There is a stronger negative response to wage

decreasing than a positive response to wages increasing. In terms of asymmetry between tax and wage framing, we do find the magnitude of the effects of tax framing on treatments to be larger than the magnitude of the effects of wage framing on treatments. This mirrors the results presented in Figure 6.

We also find some evidence that wage treatments slightly impact tax fairness and vice versa, showing that the framing of one dimension can slightly influence the fairness of another. Receiving the *WageDecreaseT* treatment has a small negative effect on tax fairness perceptions, though this is only significant at the 10% level. Additionally, the *TaxDecreaseT* treatment has a positive effect on wage fairness, though this is also only significant at the 10% level. Though these effects are small (both in magnitude and in statistical significance), they suggest that wages and taxes are perceived in reference to one another. The interaction of wage and tax perceptions could be an area of further research.

Since we can clearly establish the influence of our treatments on fairness perceptions but do not find evidence of our treatments affecting labor supply, we investigate the relationship between fairness perceptions and labor supply to see whether fairness acts as a mediating influence. However, we find no evidence of fairness perceptions influencing labor supply. Participants who found their tax or wage rates unfair did not exert less effort than those who found their tax or wage rates fair. We present these results in Table 8 in Appendix A.6.⁹

4 Discussion and Conclusion

When presented with a simple labor-leisure decision, participants in this experiment did not adjust their labor supply behavior when facing net incentive increases and decreases. Additionally, we found that the framing of these net incentive increases and decreases as wage changes or tax changes do not lead to significant changes in labor supply. Thus, our findings are unable to support previous findings on the effect of tax aversion on labor supply (Kessler and Norton, 2016; Blumkin et al., 2012), or more generally the influence of tax aversion on changes in behavior (Sussman and Olivola, 2011; Blaufus and Möhlmann, 2014). Instead, our results are similar to those found in Mori et al. (2022), which are also unable to replicate the findings of Kessler and Norton (2016). We are unable to replicate the presence of tax aversion on labor supply when taxes are increasing

⁹ Table 8 shows that wage fairness has a slightly positive effect, but this is only significant at the 10% level with the inclusion of treatment controls.

nor are we able to extend the findings and confirm the presence of tax sensitivity when taxes are decreasing.

This may be due to our experimental setting. Although Homonoff (2018) has been able to confirm the framing effects of loss aversion with small financial incentives, the low incentives in our setting may not have triggered any significant changes in effort provision. Additionally, participants in our study had set and relatively short time periods to work. This could have led participants in our study to simply try to complete as many tasks as possible in a short time frame. Potentially, if participants had more time to tire of the task or were given the decision to set the time they work (as in Mill and Schneider (2023)) or the amount of additional tasks to complete (as in Doerrenberg et al. (2023)), we could have noticed more differences in the effort provision between treatment groups. Thus, further research could be done to explore the asymmetric effects of taxation in other settings.

Although our experimental setting may not have elicited strong labor supply responses, we still believe our controlled online experiment allows for strong internal validity, in which the salient wage and tax changes allowed for effective treatment of participants. This experiment benefitted from an attentive and informed sample. Despite concerns that the environment of an online experiment is less controlled than a lab experiment (Berry et al., 2022), we are confident that participants in our experiment are attentive by examining three different types of quality controls. First, we screen out inattentive participants with an attention check before entering the main experiment. This screened out 71 out of 322 participants. Second, participants were asked to correctly identify their wage and tax rate after each round. In each round, over 90% of participants were able to correctly identify their wage and tax rate (see Table 9 in Appendix A.7 for descriptives). Third, at the end of the experiment participants were asked to describe how they were taxed in their own words. 241 out of 248 participants provided detailed written responses describing their experiences in the experiment.

The clarity of the treatments and attention in our sample may have allowed for better manipulation of psychological factors in participants, specifically fairness concerns. We can clearly see the impact of treatments on fairness perceptions, and we find asymmetric effects of tax sensitivity on perceived fairness. Not only did *TaxIncreaseT* have a larger negative effect on tax fairness than the positive effect of *TaxDecreaseT*, but the larger negative effect is also larger than the negative effect of *WageDecreaseT* on wage fairness. These findings relate to more recent work suggesting that tax aversion operates as a latent phenomenon – individuals harbor implicit

negative feelings towards taxations but do not necessarily express those feelings consciously (Sesini et al., 2024). Our findings that tax and wage changes may not necessarily lead to meaningful labor supply changes but can still asymmetrically influence fairness has important implications. Prior work has established a connection between improved tax fairness and increases in pro-social behavior, specifically tax compliance (Alm, 1991; Pántya et al., 2016; Hofman et al., 2009, Alexander and Balavac-Orlic, 2022).

Understanding taxpayers' implicit and explicit reactions to tax and wage changes is especially important in policy debates related to changing wage and tax rates. In the debate over raising tax revenues through payroll or income taxes, prior work finds larger elasticities for changes in income taxes imposed directly on workers, which imply that payroll taxes affect labor supply less (Kessler and Norton, 2016; Lehman et al., 2013). We contribute to these findings, showing that increasing income taxes may be perceived as more unfair. Additionally, the results of the experiment can be applied to the current debate on how to combat rising cost of living under inflation. Tax cuts are considered as one option to combat inflation. The Inflation Reduction Act (IRA) passed in Summer 2022 in the US consists of a mix of tax cuts and increases. The Tax Policy Center (TPC) finds that the IRA ultimately decreases the tax burden of nearly all income levels except the top 1% (Buhl, 2022). Additionally, the Internal Revenue Service (IRS) in the US confirmed that tax rates will be lower for those whose salaries have not kept pace with inflation in 2023 (Tankersley, 2022). Alternatively, some states in the US increase their minimum wage with rising inflation. In ten states, the minimum wage is indexed with inflation (Frosch, 2009). So, to adjust for inflation, at least among the lowest earners and those whose real wages have not kept pace with inflation, there is a debate as to whether tax decreases or wage increases would help individuals with the cost of living. To our knowledge, no prior work investigates the labor supply response to these alternative policies, but we find that tax cuts may be perceived as fairer than wage increases.

Ultimately, the asymmetry in tax sensitivity observed in this paper is an opportunity for further research. While we are able to clearly show how manipulations to wage and tax rates affect fairness unevenly, further research can elaborate as to how these asymmetric fairness perceptions translate into concrete changes in behavior, either in terms of labor supply, tax compliance, or voting behavior and policy preferences.

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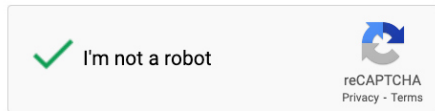
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Appendix

A.1. Experimental Instructions and Screens

Before you proceed to the survey, please complete the captcha below.



Please indicate your Mturk ID, so that we can pay you *after completion of this study*.

Continue

Figure 7: Entry Screen

Welcome

You will now take part in an academic research study from the University of Freiburg, Germany. With your participation you will make an important contribution to research.

The study is about individuals' behavior towards taxation. **You will participate in a demographic survey (Part I), a decision-making experiment (Part II), and a follow-up survey (Part III). Participation should take between 10 to 15 minutes.**

It is very important that you read the instructions carefully and that you complete the entire study once you have started. This study will contain attention checks to ensure that you fully read the instructions. If you do not pass the attention checks, you will be excluded from the experiment.

For completing the study, you will receive **\$1.30**. Additionally, you can earn up to **\$1.50** in a bonus depending on your decisions. **Only after you completed the whole study, you will receive the MTurk code in order to receive your payment.** Additional payments will be distributed as a bonus payment within three days upon completion of the study.

Confidentiality: You will remain anonymous throughout the study. Results may include summary data, but you will never be identified. All data collected are for research purposes only. By continuing, you consent to the publication of study results.

Participants' rights: Your participation is voluntary. You may stop participating at any time by closing the browser window or the program to withdraw from the study.

By continuing, you indicate that you are at least 18 years old, have read and understood the above, and you voluntarily agree to participate in this study.

Continue

Figure 8: Welcome Page with Initial Instructions

Survey (Part I)

Please answer the following questions about yourself.

Please indicate your gender.

Please indicate your age.

What is your highest educational degree?

What is your current employment status?

How high was your total household income, before taxes, last year (2021)?

How many hours per week do you spend working online on MTurk or similar platforms?

Now, please imagine the following situation. You can choose between different payoffs which are related to different probabilities of winning. Option A earns a payoff of \$1.90 with a probability of 20%. Option B earns a payoff of \$1.80 with a probability of 30%. Option C earns a payoff of \$1.70 with a probability of 40% etc. We are interested in whether you take the time to read the instructions; if not, some results may not tell us much about decision-making in the real world. To show that you have read the instructions, please check the third option below.

Please choose a combination of payoff and probability:

<input type="checkbox"/>	Option A: Probability 20% and \$1.90
<input type="checkbox"/>	Option B: Probability 30% and \$1.80
<input type="checkbox"/>	Option C: Probability 40% and \$1.70
<input type="checkbox"/>	Option D: Probability 50% and \$1.60
<input type="checkbox"/>	Option E: Probability 60% and \$1.50
<input type="checkbox"/>	Option F: Probability 70% and \$1.40

Figure 9: Demographic Survey

Instructions to the Experiment (Part II)

You will now participate in a decision-making experiment on behavior towards taxation.

There are two rounds of the experiment, in which you need to complete a task. In each round, you will be informed of your income and tax rate before you start the task. You will then have four minutes in each round to complete the task.

For your task, you will be asked to transcribe text sequences. Each text sequence consists of 10 letters, see the example below. You can complete as many transcriptions as you want during each two minute round. At any time during the round, you can take breaks and stop the task. However, we ask that if you do take breaks, you stay in the experiment (do not close out of it in your browser), so that you can get paid for the transcriptions you have completed. A sequence is counted when you correctly type in every letter.

In each round, you will be paid the indicated wage per text sequence you transcribe correctly, the indicated tax will also be deducted per text sequence. **At the end of the experiment, you will be paid for the work you completed in one of the rounds. Which round you will be paid for will be determined at random.**

Please transcribe one text sequence below to familiarize yourself with the task.

A "Continue" button will appear once you have correctly typed in one sequence.

Correct Text Sequences: 0

Text Sequence: obkaxfelzj

Answer:

objaxfelzj

Submit

Figure 10: Instructions and Sample Task

Round 1: Working Stage

In this round, you receive the following wage and tax rate:

For each string you complete, you will receive **\$0.12**, but **\$0.04** of your earnings will be deducted as a tax.

Continue

Figure 11: Entry to Round 1

Round 1: Working Stage

You have two minutes to transcribe as many strings as you want to.

After the two minutes have elapsed, you will automatically go to the next stage.

For each string you complete, you will receive **\$0.12**, but **\$0.04** of your earnings will be deducted as a tax.

Correct Text Sequences (this round): 6

Text Sequence:

ckwvsknbq

Answer:

ckwvsknbq

Submit

Remaining time: 00:57

Figure 12: Screen during task (Round 1)

Round 1: Recap

In round 1, you correctly transcribed 7 text sequences. For your work in round 1, you made \$ 0.84 but \$ 0.28 was deducted as a tax.

What was your wage rate in round 1?

	Wage Rate: \$0.10
	Wage Rate: \$0.11
	Wage Rate: \$0.12
	Wage Rate: \$0.13
	Wage Rate: \$0.14

What was your tax rate in round 1?

	Tax Rate: \$0.02
	Tax Rate: \$0.03
	Tax Rate: \$0.04
	Tax Rate: \$0.05
	Tax Rate: \$0.06

What would you like your wage rate to be in the next round?

What would you like your tax rate to be in the next round?

Continue

Figure 13: Screen after completing task (Round 1)

Round 2: Working Stage

In this round, you receive the following wage and tax rate:

For each string you complete, you will receive **\$0.10**, but **\$0.04** of your earnings will be deducted as a tax.

Continue

Figure 14: Entry to Round 2

Round 2: Working Stage

You have two minutes to transcribe as many strings as you want to.

After the two minutes have elapsed, you will automatically go to the next stage.

For each string you complete, you will receive **\$0.10**, but **\$0.04** of your earnings will be deducted as a tax.

Correct Text Sequences (this round): 6

Text Sequence:

busmliaudo

Answer:

b

Submit

Remaining time: 00:03

Figure 15: Screen during task (Round 2)

Round 2: Recap

In round 2, you correctly transcribed 6 text sequences. For your work in round 2, you made \$ 0.6 but \$ 0.24 was deducted as a tax.

What was your wage rate in round 2?

Wage Rate: \$0.10
Wage Rate: \$0.11
Wage Rate: \$0.12
Wage Rate: \$0.13
Wage Rate: \$0.14

What was your tax rate in round 2?

Tax Rate: \$0.02
Tax Rate: \$0.03
Tax Rate: \$0.04
Tax Rate: \$0.05
Tax Rate: \$0.06
Continue

Figure 16: Screen after completing task (Round 2)

Survey (Part III)

In this third and last part of this experiment, we would like to know more about your decisions and attitudes.

Please describe how your income was taxed in the different rounds in your own words.

Compared to the first round, do you think the wage rate in round 2 was fair or unfair?

Please indicate this on a scale from 1 to 5, where 1 means "not fair at all" and 5 means "very fair".

1 = Not fair at all ☐ ☐ ☐ ☐ ☐ 5 = Very fair

Compared to the first round, do you think the tax rate in round 2 was fair or unfair?

Please indicate this on a scale from 1 to 5, where 1 means "not fair at all" and 5 means "very fair".

1 = Not fair at all ☐ ☐ ☐ ☐ ☐ 5 = Very fair

How did you feel about the transcription task that you worked on?

Please indicate this on a scale from 1 to 5, where 1 means "very tedious" and 5 means "not tedious at all".

1 = Very tedious ☐ ☐ ☐ ☐ ☐ 5 = Not tedious at all

Suppose you could earn \$0.10 per task without being taxed. You can choose up to 30 tasks.

Please indicate the number of tasks you would work on by moving the slider below.

For the next question, please imagine you are offered two options:

Option 1: Have \$1 added to your compensation for this study.

Option 2: Have \$2 donated to a charity of your choice.

Which of these options would you choose?

Option 1: \$1 added to compensation

Option 2: \$2 donated to a charity of your choice

In the following table you find a list of coin tosses with different payoffs. The payoffs differ in how much you lose if the coin turns up heads.

For each row, please indicate whether you would toss the coin or not.

- | | | |
|--|--------|--------|
| 1. If the coin turns up heads, then you lose \$2; if the coin turns up tails, you win \$6. | Accept | Reject |
| 2. If the coin turns up heads, then you lose \$3; if the coin turns up tails, you win \$6. | Accept | Reject |
| 3. If the coin turns up heads, then you lose \$4; if the coin turns up tails, you win \$6. | Accept | Reject |
| 4. If the coin turns up heads, then you lose \$5; if the coin turns up tails, you win \$6. | Accept | Reject |
| 5. If the coin turns up heads, then you lose \$6; if the coin turns up tails, you win \$6. | Accept | Reject |
| 6. If the coin turns up heads, then you lose \$7; if the coin turns up tails, you win \$6. | Accept | Reject |
-
-

In the presence of rising inflation, which of the following options would you prefer?

Option 1: Increased wages
Option 2: Decreased taxes

Suppose the government needs to raise taxes, they could either tax employers with payroll taxes which could lead to decreased wages for employees or they could tax individual employees with income taxes which would result in increased taxes for employees. Which would you prefer?

Option 1: Payroll taxes
Option 2: Income taxes

Which of the following wage or tax changes would elicit the strongest response from you? Which would alter your labor decisions the most?

Wage Increase
Wage Decrease
Tax Increase
Tax Decrease

Figure 17: Post-experimental behavioral survey

A.2. Description of Treatments for the Test Session

In the first round, all participants receive the same wage and tax treatment with the message prior to starting the round:

For each string you complete, you will receive **\$0.06**, but **\$0.02** of your earnings will be deducted as a tax.

In the second round, the participants are randomized into the five groups with different tax and wage treatments. They receive the following messages prior to starting the round.

Control Group receives the message:

For each string you complete, you will receive **\$0.06**, but **\$0.02** of your earnings will be deducted as a tax.

WageDecreaseT receives the message:

For each string you complete, you will receive **\$0.05**, but **\$0.02** of your earnings will be deducted as a tax.

TaxIncreaseT receives the message:

For each string you complete, you will receive **\$0.06**, but **\$0.03** of your earnings will be deducted as a tax.

WageIncreaseT receives the message:

For each string you complete, you will receive **\$0.07**, but **\$0.02** of your earnings will be deducted as a tax.

TaxDecreaseT receives the message:

For each string you complete, you will receive **\$0.06**, but **\$0.01** of your earnings will be deducted as a tax.

Participants were paid the earnings from both rounds in the total payoff.

A.3. Number of Participants in the Experiment Stages

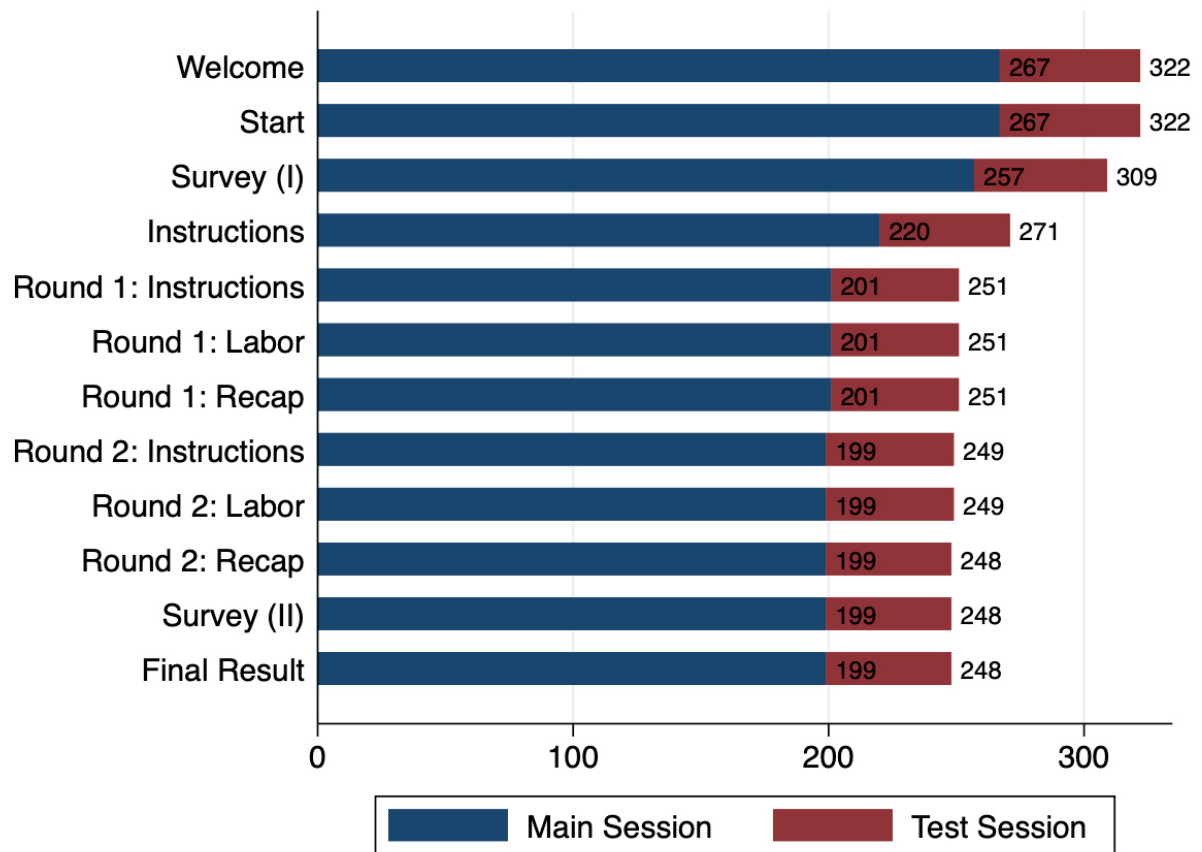


Figure 18: Number of Participants in Each Stage

A.4. OLS Regressions with Control Group as Reference Category

	OLS – Differences in Strings Reference Category: Control			
	(1)	(2)	(3)	(4)
Net Decrease	-0.366 (0.391)	-0.350 (0.395)		
Net Increase	-0.504 (0.401)	-0.471 (0.406)		
WageDecreaseT			0.003 (0.448)	-0.019 (0.454)
TaxIncreaseT			-0.774* (0.459)	-0.704 (0.465)
WageIncreaseT			-0.548 (0.482)	-0.579 (0.487)
TaxDecreaseT			-0.468 (0.459)	-0.379 (0.471)
Demographic Controls	NO	YES	NO	YES
Observations	248	247	248	247
Pseudo R2	0.007	0.028	0.018	0.038

Table 6: Effect of Net Changes, Framings and Treatments on Differences in Strings

Notes: The table presents OLS models with difference in strings as the dependent variable. In Models (1) and (2) Net Wage Decrease and Net Wage Increase are dummies collapsing treatments by the type of net wage change. In Models (3) and (4), WageDecreaseT, TaxIncreaseT, WageIncreaseT, and TaxDecreaseT are treatment dummies. The reference group is the Control Group in all specifications. For the variable Female, female = 1, else = 0. For the variable Bachelor's Degree, at least bachelor = 1, else = 0. For the variable Full-time Worker, works full-time = 1, else = 0. For the variable Below Median Income, below = 1, above = 0.

Robust standard errors in parentheses.

*p < 0.1; **p < 0.05; ***p < 0.01

A.5. Ordered Probit Model – Effect of Treatments on Fairness Perceptions

	OProbit – Tax Fairness		OProbit – Wage Fairness	
	(1)	(2)	(3)	(4)
WageDecreaseT	-0.308 (0.201)	-0.307 (0.203)	-0.565*** (0.203)	-0.565*** (0.205)
TaxIncreaseT	-1.015*** (0.215)	-1.026*** (0.217)	-0.168 (0.206)	-0.185 (0.208)
WageIncreaseT	0.186 (0.215)	0.200 (0.216)	0.501** (0.219)	0.527** (0.220)
TaxDecreaseT	0.839*** (0.213)	0.920*** (0.219)	0.380* (0.207)	0.412* (0.213)
Age		0.006 (0.006)		0.006 (0.006)
Gender		-0.136 (0.134)		-0.217 (0.133)
Bachelor Degree		-0.226 (0.147)		-0.164 (0.145)
Full Time Worker		0.100 (0.144)		0.073 (0.142)
Below Median Income		0.200 (0.151)		0.057 (0.148)
Experience		-0.004 (0.007)		-0.009 (0.007)
/cut1	-1.152*** (0.163)	-1.249** (0.516)	-1.377*** (0.170)	-1.801*** (0.517)
/cut2	-0.451*** (0.149)	-0.545 (0.509)	-0.648*** (0.152)	-1.071** (0.507)
/cut3	0.283* (0.147)	0.209 (0.508)	0.310** (0.148)	-0.087 (0.504)
/cut4	1.074*** (0.162)	1.016** (0.515)	1.064*** (0.159)	0.681 (0.508)
Observations	248	247	248	247

Table 7: Effect of Treatments on Fairness Perceptions

Notes: Table 7 presents ordered probit models with Fairness Perceptions (taking values 1 to 5 on the Likert-scale) as the dependent variable. In all specifications, the Control Group is the reference group. Treatment dummies *WageDecreaseT*, *TaxIncreaseT*, *WageIncreaseT*, and *TaxDecreaseT* are the explanatory variables. The demographic controls include the variable Female, female = 1, else = 0, Bachelor's Degree, at least bachelor = 1, else = 0, Full-time Worker, works full-time = 1, else = 0, and Below Median Income, below = 1, above = 0.

Robust standard errors in parentheses. *p < 0.1; **p < 0.05; ***p < 0.01

A.6. Fairness and Effort Provision

	OLS – Difference in Strings			
	(1)	(2)	(3)	(4)
Tax Fairness	0.058 (0.111)	0.048 (0.128)		
Wage Fairness			0.164 (0.124)	0.234* (0.132)
WageDecreaseT		0.022 (0.451)		0.150 (0.453)
TaxIncreaseT		-0.718 (0.483)		-0.731 (0.458)
WageIncreaseT		-0.559 (0.484)		-0.671 (0.485)
TaxDecreaseT		-0.511 (0.475)		-0.564 (0.460)
Constant	0.674* (0.364)	1.033** (0.507)	0.326 (0.422)	0.437 (0.525)
Observations	248	248	248	248
R-squared	0.001	0.019	0.007	0.031

Table 8: Effect of Tax and Wage Fairness Perceptions and Treatments on Difference in Strings

Notes: The table presents OLS models with difference in strings as the dependent variable. In Models (1) and (2) Net Wage Decrease and Net Wage Increase are dummies collapsing treatments by the type of net wage change. Models (3) and (4) include Tax Framing and Wage Framing dummies that collapse treatments by the type of framing. In Models (5) and (6), WageDecreaseT, TaxIncreaseT, WageIncreaseT, and TaxDecreaseT are treatment dummies. The reference group is the Control Group in all specifications. For the variable Female, female = 1, else = 0. For the variable Bachelor's Degree, at least bachelor = 1, else = 0. For the variable Full-time Worker, works full-time = 1, else = 0. For the variable Below Median Income, below = 1, above = 0.

Robust standard errors in parentheses.

*p < 0.1; **p < 0.05; ***p < 0.01

A.7. Understanding of Treatments

	Total Sample	Control Group	Wage IncreaseT	Tax IncreaseT	Wage DecreaseT	Tax DecreaseT	F- Test
Performance							
Round 1: Understood Tax	0.90 (0.31)	0.91 (0.29)	0.83 (0.38)	0.92 (0.28)	0.90 (0.30)	0.92 (0.28)	0.72
Round 1: Understood Wage	0.92 (0.27)	0.91 (0.29)	0.96 (0.19)	0.92 (0.28)	0.88 (0.33)	0.94 (0.24)	0.68
Round 2: Understood Tax	0.95 (0.22)	0.96 (0.19)	0.94 (0.23)	0.94 (0.24)	0.93 (0.26)	0.96 (0.20)	0.21
Round 2: Understood Wage	0.96 (0.21)	0.96 (0.19)	0.96 (0.19)	0.94 (0.24)	0.93 (0.26)	0.98 (0.14)	0.48
Number of Observations	248	55	54	49	41	49	

Table 9: Descriptive Statistics for Understanding of Treatments

F-Tests test the hypothesis that the mean values between the five groups are the same.

* Significance at 0.1 ** Significance at 0.05 *** Significance at 0.01

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