Survey Questionnaire of "Unraveling the Paradox of Anticorruption Messaging: Experimental Evidence from a Tax Administration Reform"

This document presents the survey questionnaire and the different treatment messages ("debiasing", "reform", "combined"). The sequence of questions and sections mirrors those employed in our experiment, however, the format differs as we utilized QuestionPro for survey administration. At the same time, the original questionnaire was translated from Spanish. The answer was mandatory in all questions except for the "Comments" question.

Comments added in red were not shown in the survey. Also, titles of each question were not shown to respondents.

Q0. Screener.

Thank you for being part of our study!

Dear participant,

In this survey, organized by researchers from ANONYMIZED, we will ask you to answer a series of questions about trust and transparency of institutions with the aim of improving their quality for all Honduran citizens.

To ensure the quality of the survey data, your responses will be subject to statistical control methods. Your participation in this study will be confidential and your responses will not be disclosed in any way that would identify you. Additionally, your participation in this study is completely voluntary, and you can withdraw at any time if you wish.

This survey should take less than 10 minutes to complete. **By clicking the "Next" button you acknowledge that your participation in the study is voluntary, that you reside in Honduras and are at least 18 years old. If you do not meet these requirements, we ask that you please do not continue.**

Upon completion, for your time and in gratitude, you will automatically be entered into a lottery for **USD 200**.

Press "**Next**" to begin.

[Page Break]

Q1. Sex.

What is your sex? (refers to the sex assigned at birth)

- Male
- Female

Q2. Age.

How old are you?

[BOX]

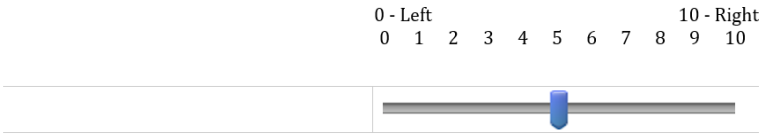
Q3. Department of Residence.

In which department do you currently live in?

[DROPDOWN, HONDURAS DEPARTMENTS]

Q4. Political Orientation.

In politics, people sometimes talk about left and right. Considering 0 as "left", 5 as "center" and 10 as "right", where would you place yourself on the following scale?



Q5. Highest Level of Education.

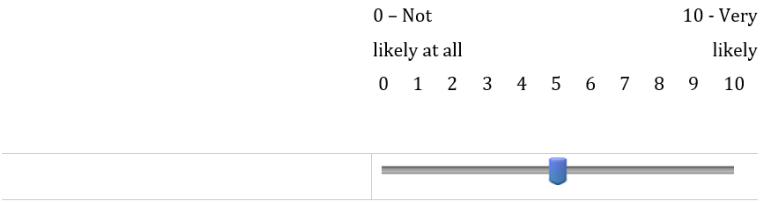
What is your highest level of education completed?

- Never attended an educational institution
- Literacy program
- Pre-primary education
- Primary education
- Common cycle
- Diversified
- Higher technical
- Non-university higher education
- University degree
- Postgraduate
- Don't know / No response

[Page Break]

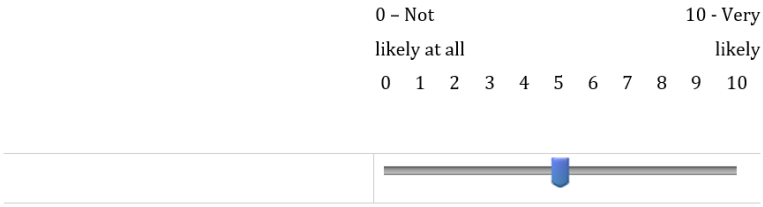
Q6. Perception of Corruption of Honduras in general.

On a scale from 0 to 10 , where 0 is "not likely at all" and 10 is "very likely", how likely do you think Hondurans in general are involved in acts of corruption?



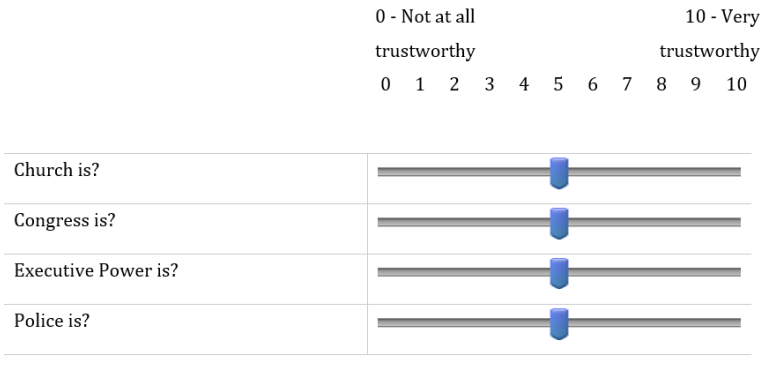
Q7. Perception of Corruption of Officials in Public Administration.

On a scale from 0 to 10 , where 0 is "not likely at all" and 10 is "very likely", how likely do you think public officials in Honduras are involved in acts of corruption?



Q8. Trust in Institutions.

On a scale from 0 to 10 , for each of the groups or institutions in the following list, considering 0 as "not at all trustworthy" and 10 as "very trustworthy", how trustworthy do you think...



[Page Break]

Q9. Attention Check.

Please, we need you to select the "Strongly agree" option in response to this question to confirm that you are not a robot - thank you for your understanding.

- Strongly disagree
- Disagree
- Neither agree nor disagree
- Agree
- Strongly agree

[Page Break]

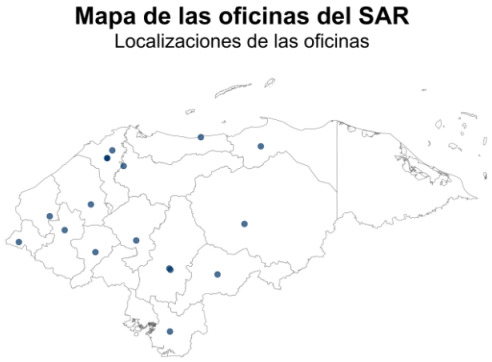
Next, we will present brief information relevant to our study. Please read the messages carefully. We will contact some randomly selected participants and award additional prizes to those who correctly answer questions about these messages.

[Page Break]

CONTROL TREATMENT

Información sobre el Servicio de Administración de Rentas (SAR) de Honduras.

El ***Servicio de Administración de Rentas*** de Honduras es la institución que se dedica a recaudar los impuestos que se utilizan para financiar bienes y servicios públicos.



Fuente: https://www.sar.gob.hn/nuestras-oficinas/

The translation is:

"**Information about the Revenue Administration Service's (SAR) of Honduras.**

The ***Honduran Revenue Administration Service*** is the institution in charge of collecting taxes that are used to finance public goods and services."

Graph says:

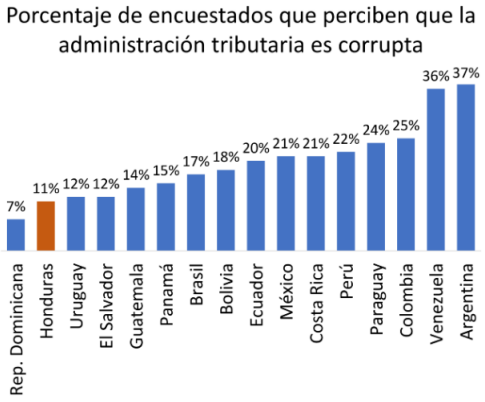
"Map of SAR's offices. Location of offices. Source: *https://www.sar.gob.hn/nuestras-oficinas/*"

DEBIASING TREATMENT

El Servicio de Administración de Rentas (SAR) de Honduras es de los menos corruptos de América Latina.

El ***Servicio de Administración de Rentas*** de Honduras es la institución que se dedica a recaudar los impuestos que se utilizan para financiar bienes y servicios públicos.

El SAR es además **una de las administraciones tributarias menos corruptas de la región**. Según datos de una encuesta reciente, la institución es percibida, por los propios hondureños, **como la segunda administración tributaria menos corrupta de América Latina**. **Solo el 11% de los encuestados consideraron que los funcionarios del SAR están involucrados en actos de corrupción.**



Fuente: Latinobarómetro.

The translation is:

"**The Revenue Administration Service (SAR) of Honduras is one of the least corrupt in Latin America.**

The ***Honduran Revenue Administration Service*** is the institution in charge of collecting taxes that are used to finance public goods and services.

The SAR is also **one of the least corrupt tax administrations in the region**. According to data from a recent survey, the institution is perceived, by Hondurans themselves, as the **second least corrupt tax administration in Latin America. Only 11% of those surveyed considered that SAR officials are involved in acts of corruption.**"

Graph says:

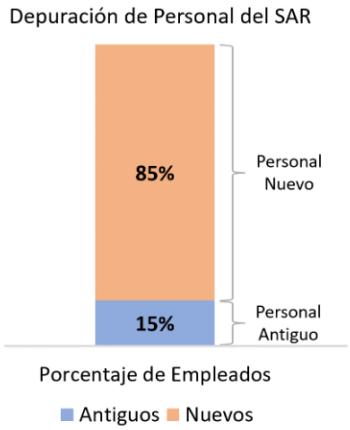
"Percentage of respondents who perceive that the tax administration is corrupt. Source: Latinobarómetro."

REFORM TREATMENT

El Servicio de Administración de Rentas (SAR) de Honduras reconoce que la corrupción es un problema grave y realizó una fuerte depuración de su personal

El ***Servicio de Administración de Rentas*** de Honduras es la institución que se dedica a recaudar los impuestos que se utilizan para financiar bienes y servicios públicos.

Además, el SAR reconoce que la corrupción es un problema grave, por lo que recientemente **decidió realizar una fuerte depuración de su personal**. En los últimos años el SAR implementó una reforma administrativa importante en la que **renovó el 85% de sus empleados** y seleccionó cuidadosa y rigurosamente a sus nuevos funcionarios, en un proceso que incluyó someter **a los nuevos empleados a un detector de mentiras** para comprobar su honestidad.



The translation is:

"**The Revenue Administration Service (SAR) of Honduras recognizes that corruption is a serious problem and carried out a strong purge of its personnel.**

The ***Honduran Revenue Administration Service*** is the institution in charge of collecting taxes that are used to finance public goods and services.

In addition, the SAR recognizes that corruption is a serious problem, which is why it recently **decided to carry out a strong purge of its personnel**. In recent years, the SAR implemented an important administrative reform in which **it renewed 85% of its employees** and carefully and rigorously selected its new officials, in a process that included subjecting **new employees to a lie detector** to check their honesty."

Graph says:

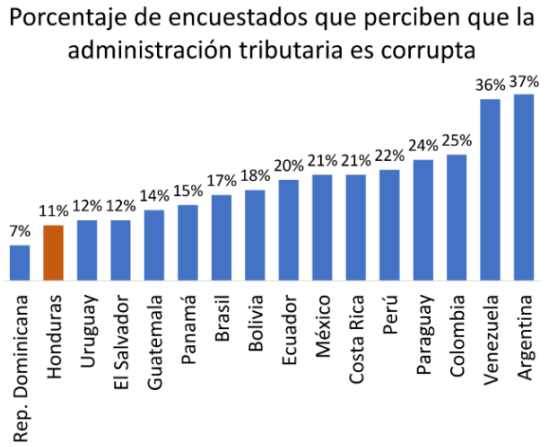
"Purge of personnel of SAR. Percentage of Employees." *Orange color represents the percentage of new employees, blue color represents the percentage of old employees.*

COMBINED TREATMENT

El Servicio de Administración de Rentas (SAR) de Honduras es de los menos corruptos de América Latina.

El ***Servicio de Administración de Rentas*** de Honduras es la institución que se dedica a recaudar los impuestos que se utilizan para financiar bienes y servicios públicos.

El SAR es además **una de las administraciones tributarias menos corruptas de la región**. Según datos de una encuesta reciente, la institución es percibida, por los propios hondureños, **como la segunda administración tributaria menos corrupta de América Latina. Solo el 11% de los encuestados consideraron que los funcionarios del SAR están involucrados en actos de corrupción.**



Fuente: Latinobarómetro.

The translation is:

"**The Revenue Administration Service (SAR) of Honduras is one of the least corrupt in Latin America.**

The ***Honduran Revenue Administration Service*** is the institution in charge of collecting taxes that are used to finance public goods and services.

The SAR is also **one of the least corrupt tax administrations in the region**. According to data from a recent survey, the institution is perceived, by Hondurans themselves, as the **second least corrupt tax administration in Latin America. Only 11% of those surveyed considered that SAR officials are involved in acts of corruption.**"

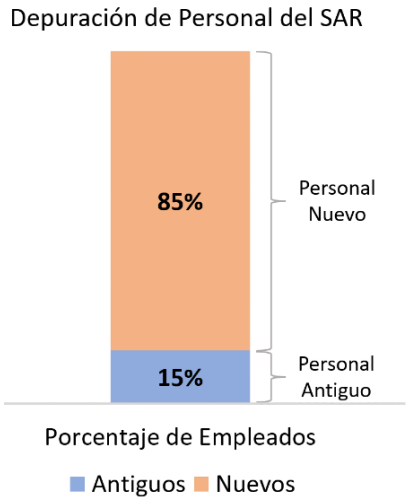
Graph says:

"Percentage of respondents who perceive that the tax administration is corrupt. Source: Latinobarómetro."

CONTINUATION OF COMBINED TREATMENT

El Servicio de Administración de Rentas (SAR) de Honduras reconoce que la corrupción es un problema grave y realizó una fuerte depuración de su personal

El SAR reconoce que la corrupción es un problema grave, por lo que recientemente **decidió realizar una fuerte depuración de su personal**. En los últimos años el SAR implementó una reforma administrativa importante en la que **renovó el 85% de sus empleados** y seleccionó cuidadosa y rigurosamente a sus nuevos funcionarios, en un proceso que incluyó someter **a los nuevos empleados a un detector de mentiras** para comprobar su honestidad.



The translation is:

"**The Revenue Administration Service (SAR) of Honduras recognizes that corruption is a serious problem and carried out a strong purge of its personnel.**

SAR recognizes that corruption is a serious problem, which is why it recently **decided to carry out a strong purge of its personnel**. In recent years, the SAR implemented an important administrative reform in which **it renewed 85% of its employees** and carefully and rigorously selected its new officials, in a process that included subjecting **new employees to a lie detector** to check their honesty."

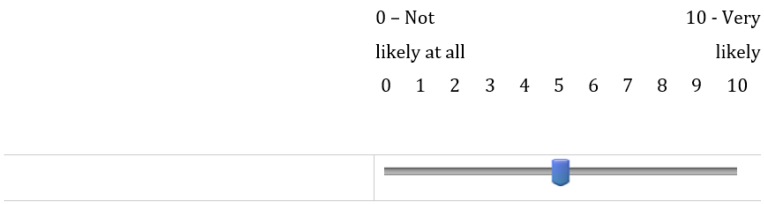
Graph says:

"Purge of personnel of SAR. Percentage of Employees." *Orange color represents the percentage of new employees, blue color represents the percentage of old employees.*

[Page Break]

Q10. Perception of Corruption of the SAR.

On a scale from 0 to 10 , where 0 is "not likely at all" and 10 is "very likely", how likely do you think SAR officials in Honduras are involved in acts of corruption?



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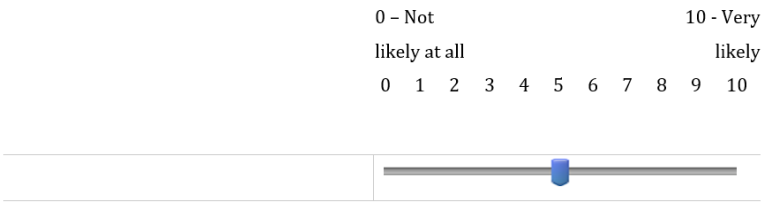
Q11. Corruption of city's residents.

On a scale from 0 to 10 , where 0 is "not likely at all" and 10 is "very likely", how likely do you think the population of the city where you currently reside is involved in acts of corruption?



[Page Break]

Q12. Accepts Discount. If you go shopping and the business owner offers to make a sale without VAT for a 10% discount, you would:

- Accept the discount.
- Reject the discount.

Q13. Willing to Evade Taxes. Please, we need you to indicate how many statements from the following list are true for you. We won't ask you to name what those specific statements are, just the total number of true statements.

- My mother was born in November or December.

- I would be willing to evade taxes if I had the opportunity.

Remember that your mother's date of birth is unknown to us, which guarantees the privacy of your response.

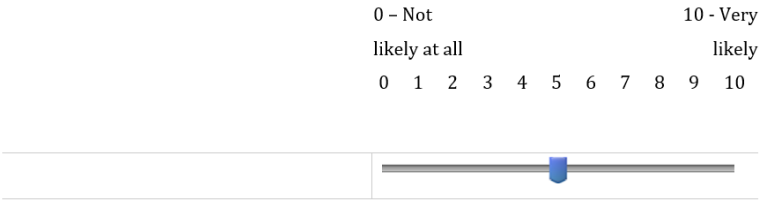
Alternatives:

- Both statements are true or both are false.
- Only one statement is true.

[Page Break]

Q14. Probability that a SAR Agent will Accept a Bribe.

On a scale from 0 to 10, where 0 is "not at all likely" and 10 is "very likely", how likely do you think it is that a SAR officer will request a gift or money to taxpayers in exchange for resolving or preventing payment problems related to taxes? (for example, to accept that a taxpayer evades taxes, or to avoid penalties, or to close a procedure more quickly)



Q15. SAR's Capability.

How capable do you think the SAR is of collecting the amounts owed from those who have tax obligations?

- Not at all capable
- Slightly capable
- Moderately capable
- Capable
- Very capable

[Page Break]

Q16. Dice_ Game_ Explanation.

At the end of this study we will hold an additional lottery for **a prize of 2,500 (two thousand five hundred) lempiras**. Here is a game where you **can win tickets to this additional lottery**. The game is simple:

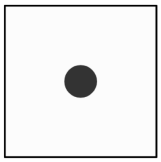
1. When you click "Next" the system **will throw a virtual "die" one time and present the result**, a random number.

2. You **must report** the number you rolled on the die. **You will get a number of tickets according to the result you report** (1 ticket if your reported value is 1,2 tickets if your reported value is 2 , etc.). **Your chances of winning depend on the number of tickets you report**. The more tickets, the greater your chances of winning. For example, if you report a 2 you will have twice the chance of winning than if you report a 1 .

[Page Break]

Q17. Dice_ Result_ 1 *(Dice Roll equal to 1)*

The result of the die roll is the following:



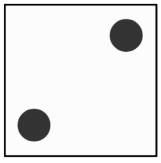
Please, report below the result you have obtained:

[BOX]

[Page Break]

Q18. Dice_ Result_ 2 *(Dice Roll equal to 2)*

The result of the die roll is the following:



Please, report below the result you have obtained:

[BOX]

[Page Break]

Q18.1. Dice_ Message

Congratulations! You have obtained [REPORTED NUMBER] ticket/s. We will inform you of the result of this additional lottery later.

[Page Break]

Q19. Comments.

Finally, if you have any comments regarding the study, you can share them in the following box:

[BOX]

Answering this question was optional.

Q20. Survey Rating.

On a scale from 1 to 5 stars, how would you rate this survey?

- 1 star
- 2 stars
- 3 stars
- 4 stars
- 5 stars