Tax salience affects preferences for redistribution[*]

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Abstract

We test the fiscal illusion hypothesis — whether the awareness of the taxes that one pays is linked to preferences for redistribution and social policy through an $N = 2016$ survey experiment in Russia — a country where a significant fraction of individual payroll taxes is paid by the employer and is in effect hidden from the taxpayer. The participants are assigned to one of two treatment arms: the treatment group where the participants are shown a video with a calculation of total amount of tax and social security payments that typically arise from his or her salary, and a control group with the video showing only the highly visible income tax. We show that the awareness of taxes reduces preferences for state spending, possibly through reduced trust in the government and lower satisfaction with state-provided services; this is consistent with an explanation that information about the taxes signals low state quality. For individuals who initially overestimated the tax rate the effect of information provision on redistribution preferences may be the opposite. Results persist in a follow-up survey six weeks later.

Keywords: Information provision, preferences for redistribution, survey experiment, tax salience, fiscal illusion

JEL classification: C90, D83, H24, H55

1 Introduction

Sometimes taxes are not fully salient or visible or transparent to the taxpayers. As early as by J.S. Mill and J.R. McCullock in the 19th century, this was hypothesised to lead the public to fiscal illusion or the public being more supportive of government spending and redistribution than under a transparent tax system (Dollery and Worthington, 1996).

Empirical investigation of the fiscal illusion hypothesis is complicated. One potential concern is that both tax beliefs and views about government spending are influenced by political identities. For example, in the US the Republicans are more likely to think that taxes are higher, and, at the same time, are less supportive of

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redistribution Stantcheva (2021), while political loyalties influence information acquisition on policy-relevant topics, affecting learning (Alesina, Miano and Stantcheva, 2020). Another concern is that the knowledge of the tax system can be correlated with the knowledge of other aspects of the economy that affect preferences for redistribution — such as inequality (Gimpelson and Treisman, 2018) or vertical mobility (Alesina, Stantcheva and Teso, 2018).

In this paper we investigate how tax (mis)perception affects preferences for redistribution and social policy through an online survey experiment involving provision of information on the tax system. A total of 2016 Russian respondents were recruited through a demographically representative online panel; 1257 of them were recontacted six weeks later in a followup survey.

We exploit the fact that Russia is a country with nontransparent payroll taxation. Individual income earned by an employee is subject to a 13% flat income tax that is withheld by the employer and reported on the payslip. In addition, the employee's income is subject to several compulsory social security payments, paid by the employer. These payments generally amount to 30% of the salary (the percentage can be higher for hazardous occupations) and are not reported to the employee. A large share of these payments are tax-like in nature, so the government does not have any additional obligations arising from these payments. So, for an employee with a 100000 Rouble monthly salary, a total of 43000 Roubles will be paid to the government every month, either as an income tax or as social security payments, with the total payments amounting to 33.1% of the 130000 Roubles employer expenses.

The public's awareness of these social insurance deductions is low. Based on the beliefs elicited at the beginning of the survey, 74% of respondents either did not know about the social insurance deductions or underestimated them, while only 12.3% could name the correct percentage. In our experiment, we provided a randomly selected subset of respondents with information about both the income tax and the social insurance deductions that should arise from their salaries, while the control group was only informed about the income tax.

The effect of treatment on tax beliefs was observed in the six-week follow-up survey, being focused primarily on individuals who initially believed that the tax burden was higher that actual; hence, the treatment had a lasting learning effect. The follow-up survey was also helpful in filtering out any short-term effects that could have been caused by the treated individuals being primed to think negatively about the government.

The results of our analysis supported our expectation that lower tax beliefs should result in more pro-redistribution views. In particular, the information treatment caused individuals who initially overestimated the rate of social insurance deductions to believe that the government should provide income assistance to the poor, as well as support people with housing needs. Moreover, people who received information about the social security deductions were more likely to believe that the government spending is too high and should be reduced.

The above effects of the information treatment on attitudes toward government spending and government transfers also persisted in the follow-up. However, the effect of treatment on subjective perceptions of taxes being too high was observed in the main survey but not in the follow-up. This implies that some, but not all, of the treatment effects operated through a lasting learning about the tax rates rather than through a transitory emotional response to the treatment.

We conducted additional analysis to rule out several potential channels for the effect of treatment on re-distribution preferences. One possibility was that the provision of new information on the tax system may have caused the individual to revise downward the perception of her own relative position in the distribution of income, leading to more demand for redistribution; however, we did not find that interpersonal income comparisons were affected by the treatment. Similarly, the tax information treatment did not affect another potential source of redistribution preferences — the belief that income and well-being arise due to luck rather than work effort. At the same time, satisfaction with public goods provision by the government, as well as trust in government institutions, might have served as a channel for the treatment's effect on the beliefs that the government spending is too high.

The analysis of correlation between existing tax beliefs and preferences for redistribution supported our experimental findings: individuals with correct tax beliefs were more likely to be pessimistic about government interventions aimed at supporting disadvantaged groups (unemployed, people with housing needs, and the poor), and were also more likely to believe that government spending is too high. At the same time, correct tax beliefs were more likely to be associated with pro-redistribution views when then questions primed the respondents to think about income inequality and concerned redistributive measures aimed at taking from the high-income groups. This pattern was partly observed in the experiment as well: treated subjects (albeit in the main survey, not the followup) were more likely to believe that income differences are too high, and treated subjects with an upward biased beliefs were less likely to support progressive taxation. This is consistent with recent literature viewing preferences for redistribution are a multi-dimensional phenomenon, incorporating both the provision of support to people at the bottom of the social ladder, and the taxation of those at the top (Cavaillé and Trump, 2015; Ballard-Rosa, Martin and Scheve, 2017; Barnes, Blumenau and Lauderdale, 2021).

While looking the effect of tax beliefs on redistribution preferences, we considered three factors that could be correlated with both the knowledge of the tax system (and the knowledge of economic concepts in general) and the strength of the treatment effect: The degree to which the individual primarily relies on quick, intu-itive judgements, or on more deliberative reasoning; anti-intellectualism or the generalized mistrust of experts, intellectuals, and third-party advice in general; and the political preferences.[1]

A reliance on intuition was found to be strongly associated with pro-redistribution views, including both support for disadvantaged groups and taking away from high-income groups, and was not associated with tax beliefs. This pattern is contrary to what has been observed in the US, where a greater reliance on heuristic, automatic, intuitive, and stereotypical thinking was associated with support for Conservative economic ideology (Jost, 2017), and is more similar to results observed in some non-WEIRD countries (Yilmaz and Saribay, 2018; Beattie, Chen and Bettache, 2021). Our results provide additional evidence that the affinities between psychological traits and economic and political ideology are not universal.

In our sample, political views were the single most important correlate for redistribution preferences, with people with a pessimistic outlook of the country's course being more likely to support redistribution to dis-

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[1]The latter could potentially confound our analysis in two ways: by affecting the trust toward the government and, hence, willingness to trust the government with redistribution (Kuziemko et al., 2015), and by being related to anti-intellectualism and trust of third-party advice.

advantaged groups, believe the economic system to be unfair, and support taking from the rich. This finding contrasts with that of Kuziemko et al. (2015) who find that experimentally inducing distrust in government reduces support for redistribution. Our results suggest that distrust in government can affect preferences for redistribution in at least two opposing ways. On one hand, people who distrust the government also believe it to be inefficient. On the other hand, it may also be associated with a heightened concern over fairness and a greater demand for redistributive policies; which of these two effects is stronger depends on the context.[2]

Overall, we observed a partisan gap in the perception of the tax system. People with more pessimistic political views were more likely to have upward biased tax beliefs. These results are in line with other works reporting partisan gaps in the perception of the tax burden (Alesina, Miano and Stantcheva, 2020; Stantcheva, 2021). Likewise, state employees and retirees were both more likely to believe that the taxes are lower than they actually are. This corroborates previous findings that state-dependent groups in autocracies demand less political accountability and have a generally more positive view of the state (Rosenfeld, 2020).

Conditional on existing tax beliefs, the response to tax information also showed some dependence on political views and for some measures was stronger for people with more middle-of-the-road positions.

The rest of this paper will be organized as follows. Section 2 provides a review of literature. In Section 3 we provide a description of the empirical strategy, explaining the treatment intervention, other variables in the survey, as well as formulate the research hypotheses. Section 4 contains the analysis of our data. Section 5 concludes.

2   Literature review

An increasing body of research documents that not all households understand the tax schedule that they face, and that tax salience has a causal effect on taxpayer behavior, looking at such policy instruments as sales taxes (Chetty, Looney and Kroft, 2009; Feldman, Goldin and Homonoff, 2018), property taxes (Cabral and Hoxby, 2012), earned income tax credit (Chetty, Friedman and Saez, 2013), property tax (Cabral and Hoxby, 2012), or child tax credit (Feldman, Katuščák and Kawano, 2016). In a laboratory setting, Sausgruber and Tyran (2011) have shown that voters may underestimate tax-shifting (preferring taxes on seller to taxes on buyers), violating tax liability side equivalence, but learn from experience.

At the same time, policymakers can take advantage of low-salient taxes: Finkelstein (2009) find that road tolls are more likely to increase during election years in localities where customers pay electronically, while Bordignon, Grembi and Piazza (2017) report that the choice of transparent vs nontransparent tax instruments may depend on the policymaker's term in office. Substantial earlier literature also found an association between the transparency of the tax system and the amount of revenue collected by the state (Dollery and Worthington, 1996), suggesting that the public is more willing to support expansionist fiscal policies if taxes are less transparent. In this paper we leverage a survey experiment to directly test for the effect of tax salience on attitudes toward government spending and redistributive social policies.

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[2]For example, Di Tella, Dubra and Lagomarsino (2016) show that distrust in business elites leads to more support for taxation of high-income groups.

A large number of factors were previously implicated in shaping the individual-level preferences for redistributive policies, such as individual income (Romer, 1975; Meltzer and Richard, 1981), population heterogeneity and, in particular, the fraction of foreign-born population (Rueda, 2018; Rueda and Stegmueller, 2019), culture (Luttmer and Singhal, 2011), the legacy of Communist governments (Alesina and Fuchs-Schündeln, 2007; Pop-Eleches and Tucker, 2017), economic insecurity (Rehm, Hacker and Schlesinger, 2012), and exposure to formative events, such as traumatic experiences (Alesina and Giuliano, 2011; Roland and Yang, 2017), experiences with inequality and recessions (Giuliano and Spilimbergo, 2014; Roth and Wohlfart, 2018), natural disasters (Gualtieri, Nicolini and Sabatini, 2019), and large wealth transfers from the government (Andreoli and Olivera, 2020; Somville et al., 2020; Marques II and Zakharov, 2021).

Other studies pointed to the role of individual beliefs about the economy, such as whether hard work pays off (Piketty, 1995; Benabou and Tirole, 2006a; Alesina and Angeletos, 2005), whether taxable wealth is earned or inherited fisman2020americans, one's place in the income distribution (Cruces, Perez-Truglia and Tetaz, 2013; Kuziemko et al., 2015; Karadja, Mollerstrom and Seim, 2017), vertical mobility (Alesina, Stantcheva and Teso, 2018), and the level of inequality in the economy (Gimpelson and Treisman, 2018). Stantcheva (2021) experimentally provided subjects with arguments emphasising either economic costs of taxation, benefits of taxation (such as less inequality), or both.

Closest to our work is the recent literature investigating the role that economic knowledge and economic sophistication play in the formation of redistribution preferences and mitigation of fiscal illusion. Using a survey experiment in Netherlands, Parlevliet, Giuliodori and Rooduijn (2021) find that a reminder about the government's intertemporal budget constraint and inability to borrow endlessly indeed causes subjects to be less of more government spending. Similarly, provision of information about teachers salary in Germany, Switzerland, and the US causes less support for salary increases (Cattaneo et al., 2020), with the effect varying with pre-survey estimate (Lergetporer et al., 2018). Providing information on debt-to-GDP in the US results in less support for government spending (Roth, Settele and Wohlfart, 2021). In an observational study in Germany, Hayo and Neumeier (2017) find that greater economic knowledge is associated with more positive attitudes toward fiscal consolidation, while Boeri and Tabellini (2012) show that information about the pension system is associated with support for a smaller pension system.

Two recent field experiments study the effects of information provision on the taxpayer's willingness to protest his or her taxes. The first of these works (Giaccobasso et al., 2022) looks at the effects of providing information on the structure of state spending, finding information on the funding of public schools affects tax protestation differentially, depending on whether the individual has school-age children.

Nathan, Perez-Truglia and Zentner (2020) use the same method to investigate the effect of the provision of information on the taxes paid by other taxpayers, and find that the fairness channel is important — if an individual is informed that the average tax is higher one's own, the willingness to protest taxes goes down. In our survey experiment setting, in contrast, the treatment informs the participants about an unobserved tax that applies equally to all individuals in the same income group, so fairness considerations should not be important. Another difference of our approach is that we directly measure the attitudes toward redistributive policies and various other aspects of government spending. The survey-based approach allows us to investigate the

presence of presence of different channels through which tax information can affect redistribution preferences. In particular, we specifically test for whether the treatment affects interpersonal utility comparison, and find that it is not affected and the effect of treatment is likely to be due to a different channel — reduced trust in the government.

3 Empirical strategy

We used a survey of $N = 2016$ Russian Internet users, administered by a marketing research firm OMI. The sample was stratified according to gender, age group (18-29, 39-39, 49-49 and 50+), and federal district (a territorial administrative division; there are 8 federal districts in Russia) and took place between December 24 and December 27, 2021. On average, the survey took approximately 14 minutes to complete. The survey instrument contained three parts. First, the pre-treatment questionnaire contained questions measuring control variables, including those that we expected would affect the effect of tax information provision. Second, a randomly selected subset of subjects were informed about the size of social insurance deductions. Third, the post-treatment questionnaire measured both the dependent variables of interest and variables that could mediate the effect of tax information on redistribution preferences.

3.1 Randomized tax information treatment

Our main independent variable of interest is whether the individual was assigned to the treatment group detailing his or her tax burden. After the control variables block, each respondent was shown a short video with a calculation of the actual amount of taxes arising from a salary equal to his or her personal income. Each respondent had a 50% chance of being assigned to either control or treatment group (there were 1000 treatment and 1016 control cases out of 2016 respondents who completed the survey; the attrition rate following the last pre-treatment question was 2.04% and did not differ significantly between treatment and control groups). Individuals in the control group were shown a similar video, but the calculation included only the highly visible 13% income tax. In the treatment group, the calculation also included the social insurance paid by the employer. In both groups, the respondents were told about the share of taxes in the tax base (that included the social insurance payments in the treatment groups); the share was equal to one seventh for the control group (13 out of 100) and one third in the treatment group (43 out of 130). Figure 1 shows a screenshot from a treatment group tax calculation video for an individual with 70000 Roubles monthly income, which corresponds to 9100 income tax, 21000 social insurance payment, and 60900 after-tax income.[3]

3.2 Outcome variables

Perception of tax burden. We included two questions measuring the beliefs that the taxes that the individual pays are too high, and that the Russian tax burden is lower than in most European countries. As a manipulation check, we expect the treatment to affect those beliefs:

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[3]Example of treatment video (with English subtitles): https://youtu.be/f251qTzTHfc
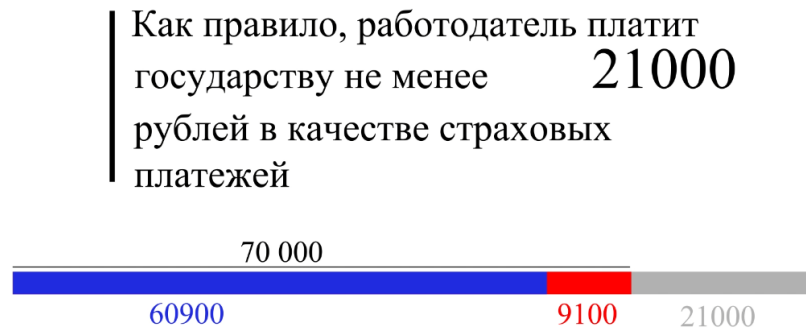
Example of control video: https://youtu.be/5AGcBVs3TXs

Figure 1: A screenshot from a treatment group video: "As a rule, the employer pays the government no less than 21000 Roubles as insurance payments"

Hypothesis 1. The provision of information on the tax burden adjusts upward the beliefs about one's tax burden, and downwards the beliefs Russian taxes are low.

Redistribution preferences. Recent research differentiates between concerns for the provision of transfers to people at the bottom of the social ladder ("redistribution to") and the taxation of people at the top of the social ladder ("redistribution from"; see Cavaillé and Trump, 2015; Ballard-Rosa, Martin and Scheve, 2017; Barnes, Blumenau and Lauderdale, 2021). We had questions to capture both of these aspects. For a measure of the "redistribution from" preferences, we asked about the support for a progressive tax system. For the "redistribution to" preferences, we measured the beliefs that the government should help unemployed, people with housing needs, and poor people. We also asked about one's support for a potential food stamps program. One question was used to measure generic beliefs about inequality and fairness of the economic system. Two questions assessed one's readiness to make charitable contributions or do unpaid work. For altruism, we used an experimentally validated unincentivized measure (Falk et al., 2018). Finally, one question assessed the belief whether income distribution in the country is too unequal.

Views on government spending. There was a question about whether the government spending is too high. Similarly to Alesina, Stantcheva and Teso (2018) we also asked about the belief in the need to increase or decrease government spending on several specific items; however, the respondent was not constrained to redistribute a fixed budget between the budget items.

Previously, provision of information on debt/GDP ratio (Roth, Settele and Wohlfart, 2021), education inequality and teacher salaries (Lergetporer, Werner and Woessmann, 2020; Cattaneo et al., 2020), and the intertemporal budget constraint (Parlevliet, Giuliodori and Rooduijn, 2021) were all found to negatively affect redistribution preferences. We expect that the provision of information on the tax burden will have a similar

effect.

Hypothesis 2. The provision of information on the tax burden results in less pro-redistribution views and more negative attitudes toward government spending.

3.3 Mediating variables

The post-treatment part of questionnaire included questions related to three potential channels for the effect of tax beliefs on redistribution preferences.

Views on government and satisfaction with the provision of public goods. First, our survey instrument included questions to capture trust toward different levels of government (the president, the federal government, and the regional governor), the satisfaction with the quality of various public goods, and the belief that the government spending is used for the right purposes.

We expect the provision of information on the size of the tax burden to affect the beliefs about government efficiency. If the tax burden turns out to be higher than previously believed as a result of the tax information treatment, we hypothesize that the individual will believe the state to be less efficient than previously thought. This, in turn, should lead to lower redistribution preferences. This logic is captured in a model presented in Appendix C.

Previously, trust toward the government and beliefs about government transparency were shown to have a causal effect on redistribution preferences; in a US context, this was shown using a survey experiment in a prominent paper by Kuziemko et al. (2015). In a non-WEIRD context, the beliefs about the government's efficiency and corruption were also found to be related to redistribution preferences. For example, a recent study involving a Russian housing program (Marques II and Zakharov, 2021) found that individuals targeted by a redistributive government policy had more positive beliefs about the government, and were less likely to believe it to be corrupt, which had a subsequent effect on redistribution preferences. Thus we expect the following:

Hypothesis 3a. The effect of tax information on redistribution references is mediated by government efficiency beliefs.

Work-luck beliefs. Second, we included a question asking whether the individual believed that luck or effort are primarily responsible for life outcomes. Work-luck beliefs were found to be associated with redistribution preferences (Alesina and Angeletos, 2005; Alesina and Giuliano, 2011; Bénabou and Tirole, 2006b; Gualtieri, Nicolini and Sabatini, 2019). If the taxes are higher than expected, this could lead to the individual believing that luck, rather than work effort, is more important, hence resulting in higher redistribution preferences:

Hypothesis 3b. The effect of tax information on redistribution references is mediated by work-luck beliefs.

Interpersonal utility comparison. Third, we included a question about whether the individual believed that he or she is earning more than the majority of Russians. Prior research has shown that revising downwards the beliefs about one's relative income can cause an individual to become more pro-redistribution (Cruces, Perez-Truglia and Tetaz, 2013). Similarly, the provision of information about the size of one's taxes relative to the taxes paid by other people (Nathan, Perez-Truglia and Zentner, 2020) can affect the satisfaction with the

level of taxes and the willingness to protest them. Hence, we account for the possibility that the provision of information about the size of one's tax burden can cause the individual to revise downward the belief about one's relative income, leading to higher redistribution preferences:

Hypothesis 3c. The effect of tax information on pro-redistribution views is mediated by interpersonal utility comparison.

3.4 Pre-treatment controls

The first part of the survey instrument contained questions on socio-economic background, tax beliefs, and other control variables.

Socio-demographic background. We had questions about individual's gender, age, average monthly income (personal and household), education, marital status, region of residence, employment status (whether the person is self/employed, works full or half time, retired, etc).

Knowledge of economic concepts. One question measured the self-assessed knowledge of economic matters, previously shown to be correlated with other measures of economic and financial literacy (Van Rooij, Lusardi and Alessie, 2011). Another question asked whether the individual has economic or financial education, or is employed in the corresponding profession.

Knowledge of and experience with the Russian tax system. We asked about two types of taxes arising from salaries of Russian workers. First, it is the highly visible 13% income tax. Second, these are (generally tax-like) social insurance payments that usually amount to 30% of the nominal salary, and are paid by the employer. Respondents were asked if they knew something about the tax, and were asked to name the approximate percentage. Similar questions were asked about the amount of the 20% value added tax that is paid from the sales of all finished goods and services. There were questions on the experience of filing tax returns and whether one visited a tax office during the past year. In addition, we asked if the primary source of Russia's state budget is oil/gas revenue or taxes on individuals and enterprises; this latter question measured the individual's belief about the relationship between taxes paid by individuals and firms on one hand, and government spending on the other. We expect the information effect to depend on preexisting beliefs about taxes:

Hypothesis 4a. The effect of tax information on pro-redistribution views will be stronger in individuals who held lower prior beliefs about the amount of taxes that are accrued from a salary.

The post-treatment questionnaire included measures for three other potential sources of heterogeneity of the treatment effect.

Political beliefs. First, a single question was asked to measure political beliefs — about whether the individual believes that things in the country are generally going in the right or wrong direction. The response to this question is highly correlated with trust toward the government and beliefs that the government can efficiently pursue its policy.

The effects of information treatments have previously been shown to depend on political views, reinforcing previously held beliefs about the need for government policy interventions (e.g. Alesina, Stantcheva and Teso,

2018). If the tax information treatment results updates upwards the beliefs about the tax burden and the size of the government, then we should expect the negative effect of tax information treatment on redistribution preferences to be stronger in individuals who believe that things in the country are going in the wrong direction and hold more pessimistic views about the government's ability to redistribute income and provide public goods:

Hypothesis 4b. The effect of tax information on redistribution preferences will be stronger in individuals who believe that things in the country are going in the wrong direction.

Cognitive style. Second, we used a Russian adaptation (Kustubayeva, Tolegenova and Kamzanova, 2012) of the 10-point version of the rational-experiential inventory (Epstein et al., 1996). The effect of the tax information treatment may depend on whether the individual primarily relies on quick, intuitive, and stereotypical judgements, or on more systematic, controlled, and deliberative reasoning. In a similar vein, the effect of information treatments can depend on adherence to populist ideas (Parlevliet, Giuliodori and Rooduijn, 2021). Thus we expect the following:

Hypothesis 4c. The effect of tax information o redistribution preferences will be stronger in individuals with more analytical cognitive style, and weaker in individuals with more intuitive style.

Trust toward experts. Third, to measure anti-intellectualism, we asked whether the individual trusts the following groups of people: Experts, scientists, economists. Anti-intellectualism or the mistrust of experts, intellectuals, and third-party advice in general has previously been shown to moderate the acceptance effect of expert consensus cues (Merkley, 2020). Thus we expect the following:

Hypothesis 4d. The effect of tax information o redistribution preferences will be stronger in individuals with more analytical cognitive style, and weaker in individuals with more intuitive style.

4   Results

4.1   Prior beliefs

In Table 1 we report average the perceived percentages for income tax, value-added tax, and social security payments, as well as the fractions of respondents whose beliefs were correct, biased upward/downwards, or who were not aware of the tax. The respondents were largely knowledgeable about the 13% income tax; as many as 72% of individuals reported the correct percentage, while 16.8% did not provide an answer. The figures were very different for the social security payments — only 12.3% named the correct percentage, while 37% were not aware that such payments existed, or did not provide an answer. Another 37% reported figures below the actual value — with as many as 10.1% of individuals reporting the figure of 13%, obviously confusing social security payments and the income tax.

In Table 2 we compared the characteristics of treatment and control groups. Similar fractions of people in the two groups gave the correct percentages for income and value added taxes, and the average reported percentages for different types of taxes were similar. However, a slightly larger fraction (14.1% in the control

	Income tax	Social security	Value-added tax
Actual value	12	30	20
Average value reported	13.6	23.7	17.8
Reported: Below actual value	0.040	0.370	0.281
Reported: At actual value	0.720	0.123	0.408
Reported: Above actual value	0.072	0.137	0.035
Reported: Did not know	0.168	0.370	0.276

Table 1: Perceived percentages for income tax, social security payments, and value-added tax

group versus 10.5%, $p = .0147$) gave the correct percentage in the control group — meaning that the information effect of treatment will likely be underestimated without controlling for preexisting level of tax knowledge.

[Table 2 here]

The socio-economic characteristics were balanced, except that the treatment group contained a larger fraction of retirees; these variables are included as controls in all our regressions. Potential moderating variables — intuitive cognitive style, trust toward experts, and political preferences — were also balanced, as were the self-reported knowledge of economic concepts, the fraction of people with econ/finance education or employment, and experience with the Russian tax system. To test that our covariates were globally balanced, we regressed the treatment indicator on all variables in Table 2[4] ; the F statistic was insignificant, confirming our expectation.

4.2 Follow-up survey

The followup survey took place six weeks after the initial experiment took place. It included most of the questions from the post-treatment part of questionnaire, and did not feature any experimental interventions. At the end of the survey, the respondents were asked questions on the knowledge of social insurance payments and value added tax, identical to the pre-treatment questions at the beginning of the survey. A total of 1257 respondents completed the follow-up survey. The mean age for the followup was 47.5 years, The attrition rate between the end of the main experiment and the followup was not significantly different for the treatment and control groups. Like for the main experiment, the pre-treatment covariates were largely balanced between treatment and control groups (see Table 3); the joint F-test where the treatment was the dependent variable confirmed that the covariates were globally balanced.

[Table 3 here]

The information treatment in the main experiment had a discernible effect on tax beliefs during the followup survey six weeks later. Similar to Roth, Settele and Wohlfart (2021), estimate the following model:

$$\text{Update}_i = \alpha + \beta_1 \text{Bias}_i + \beta_2 \text{Bias} \times T_i + \beta_3 T_i + \gamma X_i + \epsilon_i, \tag{1}$$

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[4]For each variable with missing observations, missing observations were assigned a value of 0, and a dummy variable indicating missing observations was generated.

where Update$_i$ is the difference between estimates of the social insurance deduction rate given in the followup survey and in the main experiment; Bias$_i$ is the difference between the estimate in the main experiment and 30% or the true value of the deductions; T_i is the treatment indicator; and X_i is the vector of individual covariates. If the updating of beliefs is greater in the treatment group, then the coefficient β_2 should be negative and significant: Treatment should cause the individual to revise beliefs downwards to a greater degree if the beliefs were more biased upwards. Table 4 reports the estimation results of model (1).

[Table 4 here]

In Column 1, we analyze social tax beliefs using the whole set of observations. As predicted, the coefficient β_2 is negative and significant. In Columns 2 and 3, we limit our observations to the cases where the initial beliefs are upward or downward biased. For individuals with a downward or no bias (who believed that the social insurance deduction rate was at or below 30%) the coefficient retains the negative sign, but is no longer significant at conventional levels. However, the coefficient was significant for a subset of individuals with an upward or no bias, which suggests that the information effects of the treatment were stronger for individuals who initially overestimated the tax burden.

In Columns 4-6, we investigate whether the effect of informing the individual about the social insurance deduction rate affected beliefs about another type of tax — namely, the value added tax. We repeat the estimation of (1), with Update$_i$ being the difference between estimates of the value added tax given in the followup survey and in the main experiment, and Bias$_i$ being the difference between the estimate in the main experiment and 20% or the true value of the value added tax. In Column 4 we have the unrestricted sample, while in Columns 5 and 6 we limit the observations to those whose social tax beliefs were downward/neutral and upward/neutral biased. We find that, indeed, there was a spillover effect as information about one type of tax affected beliefs about another tax; and that this effect was primarily due to individuals whose initial beliefs were biased upwards.

4.3   Correlates of tax beliefs

We next look at which individual-level covariates were associated with tax beliefs. To capture existing tax beliefs we construct four variables *Tax beliefs: DNK*, *Tax beliefs: Down*, *Tax beliefs: Correct*, and *Tax beliefs: Up*. Each variable takes an integer value between 0 and 3, and is equal to the number of taxes for which the individual, in the main survey, did not provide an answer; had beliefs that were biased downwards, correct, and biased upwards, respectively. The sum of these variables is equal 3.

In Table 5 we report OLS regressions with these dependent variables. We also look at two other dependent variables: A binary indicating whether the person believes that Russian state budget is formed primarily from taxes on individuals and firms, and self-reported economic knowledge.

[Table 5 here]

We find that paternalistic beliefs about the tax system — that taxes are low, and the state budget is primarily financed by oil revenues that arise independent of taxpayer effort — were also held by the people who are less

likely to hold the state accountable. For one, political partisanship was correlated with tax beliefs: Individuals who believed that in the country are going in the wrong direction were more likely to overestimate the tax burden. Such individuals were also more likely to (correctly) believe that Russian budget is primarily based on taxes, not on oil revenues.

For the other, individuals employed in the state sector were less likely to hold either correct or biased upward beliefs, and more likely to hold beliefs that are biased downwards. Similar results were observed for another category of state-dependent individuals — retirees: They were more likely to hold downward biased and less likely to have upward biased beliefs. Self-reported economic knowledge, on the contrary, was not associated with either political attitudes or dependence on the state.

Econ/finance background, full-time employment, visits to the tax office, and higher education were all associated with higher probability of having correct tax beliefs. We did not find that the correctness of tax beliefs was associated with cognitive style, while trust in experts was weakly associated with biased downward tax beliefs.

4.4 The effect of tax beliefs on redistribution preferences

We now turn to analyze the effect of the tax information treatment. In Table 6 we report its effect on the beliefs that the taxes one is paying are too high (Column 1 for the main survey, Column 2 for the followup), that the taxes in Russia are smaller than in Europe (Columns 3 and 4; the scale was reversed so higher values represent beliefs that taxes in Russia are higher), that government spending is too high (Columns 5 and 6; the scale was reversed so higher values represent beliefs that government spending is not high), and that spending on individual budget items is too low (Columns 7 and 8; higher values represent the need to increase spending).

[Table 6 here]

Two OLS models are estimated for each dataset and each of these dependent variables. In Panel A, a binary variable for the treatment dummy is included, and the coefficients (gray row) and their p-values (white row) are reported. Control variables include all covariates listed in the second panel of Table 2,[5] we well as, for each tax (social insurance payment, value added tax, and income tax), a categorical variable indicating whether the tax belief was biased downward, biased upward, correct, or the individual did not provide a response. In Panel B, we assumed that the treatment effect depended on whether prior beliefs about social insurance payments were biased downwards, correct, biased upwards, or whether a response was not provided. For each category, we report the marginal coefficient for the treatment effect and the standard error for the marginal effect. All regressions include controls listed in Tables 2, 3.

In the main survey, the treatment had a highly significantly positive effect on the belief that the taxes one pays are too high. This effect was also significant for subjects whose beliefs were either biased downwards or correct, or for subjects who did not know about the social insurance tax. In the main survey, the treatment also had a significantly negative effect on the belief that taxes in Russia are lower than in most European countries,

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[5] "Don't know" and "Difficult to say" responses were coded as zero. For each variable where such responses were possible, a corresponding indicator variable was included in the regression.

assuming the treatment effect was the same for all subjects. Analysis in Panel B suggests that the effect was primarily due to the subjects whose beliefs were initially biased downward. At the same time, none of these effects were observed in the followup survey. Together with results from the follow-up survey reported in Table 4, this confirms our conjecture that the treatment affected tax beliefs, with both short-term emotional and a long-term learning effects.

Assuming homogeneous treatment effect, treated individuals were also more likely to believe that government spending was too high; this was true for both main and follow-up surveys. However, in the main survey this effect was primarily driven by individuals with correct prior beliefs, while in the follow-up the effect was due to the individuals who either unaware of the deductions, or overestimated them.

In Table 7 we look at the effect of information treatment on redistribution preferences. In Columns 1-6, the dependent variable is agreement with the statement that the government should support the unemployed and people with housing needs, and provide income assistance to the poor. These variables were not affected by the treatment if one assumes the treatment effect to be homogeneous. Assuming heterogeneous effects, the treatment caused an increase in pro-redistribution views (housing provision and rich-poor redistribution) in subjects whose beliefs about the social insurance payments were biased upwards. This confirms our prediction that the effect of information should depend on prior beliefs. The effect persisted into the follow-up survey. This is consistent with the treatment having a lasting learning effect on individuals who initially believed the social insurance payments to be too high, causing them to be more acceptable of government transfers.

[Table 7 here]

In the main survey, the tax information treatment had a positive effect on the perception of income differences — treated individuals were more likely to agree that income differences between rich and poor are too large and should be reduced; this was true both assuming homogeneous treatment effect and for individuals who were unaware of the social insurance deductions. However, this effect was not present in the followup and thus was likely driven not by learning about the tax system, but by a short-term emotional response to the realization that taxes are higher than previously thought. This response did not translate into concrete policy demands — either explicit support for progressive taxation, or desire that the rich pay a larger fraction of their income in taxes.

The support for the minimum wage was not affected by the tax information treatment. Imposition of the minimum wage, even though redistributive in nature, does not require a transfer of wealth from the government. Hence, support for this measure is not likely to be affected either by beliefs about taxation, or by an emotional response to a treatment priming government intervention. The support for a food stamps program was actually reduced by the treatment for the individuals with upward biased prior beliefs and was negative if homogeneous treatment effect was assumed. We believe that this effect, which was not replicated in the follow-up, may have been due to the specific question wording that contained several references to government-imposed restrictions around the food stamps program and, therefore, may have been caused by the treatment's negative government prime.

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4.5   Other covariates and preferences for redistribution

In Tables 8, 9, 10 we explore the factors that contribute to redistribution preferences and preferences for government spending, using OLS regressions for the main and follow-up surveys. As a measure of tax beliefs, we used variables *Tax beliefs: Down*, *Tax beliefs: Correct*, and *Tax beliefs: Up* from Table 5.

[Tables 8, 9, 10 here]

First, we found that the correctness of beliefs about the tax rates was linked to support for some, and opposition to other redistributive measures. We find that with greater perceived income differences, more demand for progressive taxation and belief that the rich should pay more taxes (in the main survey only). At the same time, correct tax beliefs were associated with less support for concrete redistributive policies: support for the unemployed, housing provision, and food stamps. There was no clear relationship between tax beliefs and beliefs that government spending is too high, or the need to increase spending on specific budget items.

One question in the survey measured the belief about the structure of Russia's state budget — whether it is financed primarily through oil and gas revenues or through other taxes (the latter is the correct answer). Correct belief about the source of budget revenues (versus the belief that it is financed primarily from oil revenues) is associated with greater belief that state spending is too high, and greater support for housing provision and minimum wage in the main survey. Self-assessed level of economic knowledge was associated with greater support for government provision to the unemployed in the main survey and support for a higher minimum wage in the follow-up. In general, higher levels of economic knowledge were associated with greater concern for fairness and state efficiency.

Second, political partisanship (measured by the question whether in the country are heading in the right or wrong direction) was a highly significant correlate for all dependent variables in the two tables. Individuals who were pessimistic about the country's outlook (versus those who were optimistic) were more likely to hold redistributive views, including both taking from high income groups and supporting government aid to disadvantaged groups. They were also more likely to believe that income differences in the country are high, but, at the same time, believed that government spending was too high, and supported a higher minimum wage. At the same time, the association with the support for a food stamps program is negative and significant. This opposing result may be due to the question wording that primes government-imposed limitations as the food stamps "cannot" be turned into cash or used to buy certain products.

Third, reliance on quick, intuitive judgements was also strongly associated with more support for both progressive taxation and redistributive policies, and, at the same time, belief that state spending is too high.

We do not find a robust association between tax beliefs (and other covariates) and a composite measure of support for more spending on specific budget items. In Table 11 we repeat the estimation individually for each of the seven budget items. We find that there are two very distinct groups of budget needs.

[Table 11 here]

On one hand, support for more spending on the armed forces and national security is negatively associated with the correctness of tax beliefs. On the other, the association is positive for all other items (spending on

social programs, health care, education, public utilities, and roads). A similar pattern is observed with respect to political partisanship: A pessimistic political outlook is associated with less support for spending on armed forces and security, and more support for spending on other budget needs.

4.6 Heterogeneity of treatment effects

Our next goal is to examine which factors impact the strength and direction of the treatment effects. We hypothesised that the effect could be driven by individuals who rely more on third-party advice; by those who rely less on quick, intuitive judgements; and by individuals with more pro-opposition political views. We regress the dependent variables of Tables 6, 7, interacting the treatment with the following four controls. First, it is the variable indicating whether the individual believed that the things in the country are going in the right direction, the wrong direction, or replied *Difficult to answer*. Second, it is whether the individual's index of trust toward experts is above mean, below mean, or the data is missing (meaning that the individual replied *Difficult to answer* to one of the three questions composing the index). Third, it is whether the individual's index of cognitive style is above mean, below mean, or missing. Finally, it is the variable indicating pre-treatment beliefs about the social insurance tax, used in Panel B of Tables 6, 7.

The estimation results are given in Tables 12 and 13. The tables show marginal effects of the information treatment for each three values of the three variables hypothesised to induce heterogeneity (the marginal effects of the pre-treatment tax beliefs are not shown).

[Tables 12 and 13 here]

Several facts stand out. First, the tax information treatment was more likely to have had an effect on individuals who did not provide a definitive answer to the question measuring pre-treatment political beliefs. For these individuals, the effect was twofold. On one hand, the treatment increased the support for some concrete redistributive measures aimed at helping disadvantaged groups. On the other hand, the treatment increased the agreement with the statements that taxes and government spending are too high. Individuals who believed that the things in the country are going in the right direction also reacted negatively to the treatment. On the other hand, the support for all redistributive measures (as well as the disapproval of government spending) was already very high for individuals who believed the things in the country are going in the wrong direction, and was not affected by the treatment.

Second, for some variables the effect of the treatment was indeed stronger in individuals with either a less intuitive cognitive style, or in those who responded *Difficult to answer* to at least one of the five questions. In particular, among this group the effect on the comparison of taxes in Russia and in Europe persisted into the followup, as was the effect on the demand for housing support.

4.7 Mediation analysis

In Table 14 we examine the impact of the information treatment on variables that were hypothesised to mediate its effect on redistribution preferences. We do not find that the treatment affects interpersonal utility comparison (either in the main or the followup survey), as well as work-luck beliefs, satisfaction with the provision of

government services, and whether state spending is used for right or wrong purposes (these variables were available in the main survey only). Hence these variables are ruled out as potential mediators. Assuming that the treatment effect was homogeneous, the treatment did not affect trust in government institutions.

[Table 14 here]

We included tho additional variables (appearing only in the main survey): a measure of prosocial preferences equal to logarithm of one plus intended (0-30000 Rouble) charity donation, and a binary variable indicating whether the individual believed that tax evasion is acceptable. None of these variables were affected by the treatment; neither variable was affected by the treatment.

In Table 15 we examine the relationship between existing tax beliefs and other covariates, and the potential mediating variables. We find that individuals who held correct tax beliefs were also more likely to have lower trust in government institutions (the President, the federal government, and the regional Governor), had lower satisfaction with public goods provision. In the main survey this was also true for beliefs about the revenue sources of Russian state budget — individuals with correct beliefs (that budget revenues are primarily due to taxes rather than oil exports) had lower trust in the state. Both correct tax beliefs and correct beliefs about budget revenue sources were associated with lower altruism.

[Table 15 here]

A more pessimistic outlook about the country's course was associated with more pessimistic beliefs about one's relative position in the distribution of income, the belief that income is primarily due lo luck rather than hard work, greater acceptance of tax evasion, lower satisfaction with public goods provision, and lower trust toward the state; in all cases, the association was significant at $p < 0.0001$. Greater trust in experts, on the contrary, was linked to greater trust in government institutions, satisfaction with public goods provision, a greater belief that hard work pays off, higher altruism, and lower support for tax evasion.

In Table 16 we investigate whether the effect of the information treatment on the potential mediating variables could have been conditional on political identification, cognitive style, and anti-intellectualism. As before, we report the average marginal values for the treatment, given specified values of covariates.

[Table 16 here]

We report several findings. First, for individuals who replied *Difficult to answer* to the question about the political beliefs, the treatment had a negative effect on satisfaction with public goods provision, as well as (in the followup) trust in government institutions. This is consistent with the evidence that political information affects mostly those without strong partisan preferences (Zaller et al., 1992). For individuals who believed that the things in the country are going in the right direction, the treatment also had a negative effect on two variables — trust toward the President in the main survey, and trust toward the regional governor in the follow-up. The treatment had no negative effect on trust in government institutions for individuals who believed that things in the country are going in the wrong direction (for one variable, the effect was actually positive). This can be due to the trust being already very low among such individuals.

Second, trust in expert advice was also a source of heterogeneity in the treatment's effect. For people whose trust in experts was below mean, the treatment had a negative effect on three out of six variables measuring trust in government institutions, and also on altruism.

Third, we report the treatment having a negative effect on trust in government institutions and on altruism for people who gave a *Difficult to answer* response to at least one of the five questions that formed our intuitive cognitive style scale.

We do not find any heterogeneity with respect to treatment's effect on work-luck beliefs, tax evasion, or beliefs that money from state budget is spent in the right way.

We find that, in the followup survey and for individuals who were undecided about whether things in the country are going in the right or wrong direction, that the treatment affected both some of our variables of interest (the belief that the government spending was too high, and that the government should help the unemployed) and several of the proposed mediating variables — namely, trust in government institutions and satisfaction with public goods provision.

In Appendix B we use an MCMC algorithm to test whether any of the variables from Table 14 can mediate the effect of treatment on variables from Tables 6 and Columns 5-8 of Table 6. We find some support for the hypothesis that trust in government institutions (particular, trust toward the President) can act as a channel for the effect of tax information on redistribution preferences and opinion about state spending. Satisfaction with the provision of public goods can have a similar effect as well.

5   Conclusion

This paper uses an online, representative survey with an embedded experiment to investigate the role that the knowledge or misperception of the tax system plays in shaping preferences for redistribution.

Our findings confirm that fiscal illusion leads to more demand for some types of redistributive policies. In particular, we find that individuals who had upward-biased beliefs about a low-visibility tax, and who were provided information on that tax, had more positive attitudes toward government transfers to unemployed, and for government-funded housing policies. Similar to other findings (Karadja, Mollerstrom and Seim, 2017; Lergetporer et al., 2018; Roth and Wohlfart, 2020) our results imply that preferences toward specific redistributive policies and state spending in general are sensitive to information about the economy, and that the effects of information are persistent.

We suggest several potential linkages between tax beliefs and redistribution preferences. First, we find that the perception of taxes as high reduces the perceived fairness of the economic system. People who do not underestimate taxes are more likely to view income differences between rich and poor as too large; this is true either if we look at prior tax beliefs, or if the knowledge of taxes is induced by the treatment. The support for progressive taxation is similarly affected by tax beliefs.

At the same time, there is no evidence that tax beliefs affect either the individual's perception of own income relative to others or the belief that success is due to luck rather than effort. There is some evidence of a negative relationship between the knowledge of taxes and prosociality, but it is not supported experimentally. More work

is needed to establish whether the belief that the taxes are high is related to the willingness to punish unfair behavior.

Second, there is a close relationship between preferences for redistribution, tax beliefs, and trust toward the government. Prior literature reported partisan imbalances in the perception of the tax system (e.g. Stantcheva, 2021). We find a similar pattern in a non-Western setting. The correlational analysis of the pre-treatment part of the survey indicated that people who are dependent on the state (namely, government employees and retirees) — and therefore are less likely to hold the state accountable — are more susceptible to fiscal illusion. The same is true about those who are optimistic about the country course.

Some of this must be due to selection, and it remains a topic for further research to which degree the perceptions of the tax system in particular and views of the economy in general affect the self-sorting of individuals into sectors or careers. At the same time, our experiment confirmed that at least a part of the latter relationship can be due to a causal effect of information about the tax system on trust in government institutions. Either preexisting or experimentally induced tax knowledge leads one to be more skeptical of high state spending in general. Moreover, there is some evidence that trust toward state (as well as satisfaction with public goods provision) can act as a channel through which information about taxes can affect views on government spending.

Our results suggest that governments can choose tax visibility to affect the public's beliefs about state competence and trust in the state, potentially reducing accountability and also affecting public's demand for redistributive policies. Identifying the linkages between these phenomena remains a topic of further study.

Tax knowledge					
	Control	Treatment	Test	p	N
Income tax: Percentage	13.6	13.6	Two-tailed t	0.9899	1678
			Ranksum	0.1618	1678
Income tax: 13%	0.7087	0.7310	Fisher's exact	0.2754	2016
Value-added tax: Percentage	17.7	18.0	Two-tailed t	0.4524	1460
			Ranksum	0.8138	1460
Value added tax: 20%	0.4124	0.4040	Fisher's exact	0.7171	2016
Social security: Percentage	23.4	23.9	Two-tailed t	0.5017	1264
			Ranksum	0.8079	1264
Social security: 30%	0.1407	0.1050	Fisher's exact	0.0147	2016
Other covariates					
	Control	Treatment	Test	p	N
Female	0.5561	0.5500	Fisher's exact	0.7883	2016
Age	45.2	45.6	Two-tailed t	0.5003	2016
			Ranksum	0.3991	2016
Higher education	0.6171	0.6250	Fisher's exact	0.7479	2016
Log personal income	10.5	10.5	Two-tailed t	0.7993	1887
			Ranksum	0.6874	1887
Personal income: NA	0.0650	0.0630	Fisher's exact	0.9275	2016
Work: Self-employed/entrepreneur	0.0614	0.0526	Fisher's exact	0.4387	1982
Work: Full-time	0.6268	0.5951	Fisher's exact	0.1534	1982
Status: Married	0.5818	0.5598	Fisher's exact	0.3204	1997
Status: Retired	0.2046	0.2492	Fisher's exact	0.0187	1997
Status: Student	0.0279	0.0422	Fisher's exact	0.0892	1997
Status: Manager/executive	0.1058	0.1136	Fisher's exact	0.6163	1997
Status: Covid	0.4950	0.4814	Fisher's exact	0.5607	1997
Status: Econ/finance	0.1078	0.1045	Fisher's exact	0.8278	1997
Employer: State	0.2419	0.2098	Fisher's exact	0.0952	1974
Intuitive style	-0.0	0.0	Two-tailed t	0.2447	1613
Trust experts	-0.0	0.0	Two-tailed t	0.2216	1603
Things going: Wrong way	0.6254	0.6175	Fisher's exact	0.7820	1387
Visited tax authority past year	0.3741	0.3431	Fisher's exact	0.1677	1921
Paid property tax past year	0.7101	0.6841	Fisher's exact	0.2197	1965
Econ knowledge	0.5	0.5	Two-tailed t	0.7377	1939
Budget revenue: Taxes	0.2890	0.3101	Fisher's exact	0.3333	1836

The table reports test statistics comparing treatment and control groups of subjects.

Table 2: Balance tests for treatment and control groups, main survey.

Tax knowledge					
	Control	Treatment	Test	p	N
Income tax: Percentage	13.6	13.8	Two-tailed t	0.6346	1059
			Ranksum	0.5574	1059
Income tax: 13%	0.7279	0.7406	Fisher's exact	0.6549	1257
Value-added tax: Percentage	17.5	18.0	Two-tailed t	0.3191	922
			Ranksum	0.9943	922
Value added tax: 20%	0.4283	0.4025	Fisher's exact	0.3602	1257
Social security: Percentage	23.7	24.4	Two-tailed t	0.4279	808
			Ranksum	0.6938	808
Social security: 30%	0.1401	0.1053	Fisher's exact	0.0706	1257
Other covariates					
	Control	Treatment	Test	p	N
Female	0.5250	0.5220	Fisher's exact	0.9550	1257
Age	47.3	47.7	Two-tailed t	0.6013	1257
			Ranksum	0.5529	1257
Higher education	0.6312	0.6305	Fisher's exact	1.0000	1257
Log personal income	10.5	10.5	Two-tailed t	0.9031	1186
			Ranksum	0.7212	1186
Personal income: NA	0.0580	0.0550	Fisher's exact	0.9029	1257
Work: Self-employed/entrepreneur	0.0673	0.0555	Fisher's exact	0.4087	1240
Work: Full-time	0.6043	0.5816	Fisher's exact	0.4191	1240
Status: Married	0.5814	0.5591	Fisher's exact	0.4574	1249
Status: Retired	0.2541	0.2787	Fisher's exact	0.3374	1249
Status: Student	0.0163	0.0315	Fisher's exact	0.0961	1249
Status: Manager/executive	0.1010	0.1087	Fisher's exact	0.7120	1249
Status: Covid	0.4886	0.4866	Fisher's exact	0.9549	1249
Status: Econ/finance	0.1026	0.1024	Fisher's exact	1.0000	1249
Employer: State	0.2319	0.2121	Fisher's exact	0.4118	1235
Intuitive style	-0.0	0.0	Two-tailed t	0.3350	1008
Trust experts	0.0	0.0	Two-tailed t	0.7400	1014
Things going: Wrong way	0.6073	0.6309	Fisher's exact	0.4891	885
Visited tax authority past year	0.3881	0.3241	Fisher's exact	0.0220	1201
Paid property tax past year	0.7277	0.6994	Fisher's exact	0.2836	1228
Econ knowledge	0.5	0.5	Two-tailed t	0.6055	1216
Budget revenue: Taxes	0.2703	0.3091	Fisher's exact	0.1544	1158

The table reports test statistics comparing treatment and control groups of subjects.

Table 3: Balance tests for treatment and control groups, followup survey.

	Social: All	Social: Bias≤ 0	Social: Bias ≥ 0	VAT: All	VAT: Bias≤ 0	VAT: Bias≥ 0
Bias	-0.394***	-0.383***	-0.478***	-0.617***	-0.0315	-0.139
	(0.0643)	(0.108)	(0.117)	(0.0475)	(0.195)	(0.206)
Bias$\times$ T	-0.191**	-0.157	-0.423***	-0.217***	-0.0754	-0.554**
	(0.0830)	(0.148)	(0.143)	(0.0552)	(0.271)	(0.241)
Treatment	-0.384	-0.322	2.607**	-0.551	1.837	-1.522
	(1.087)	(1.959)	(1.323)	(0.363)	(1.543)	(1.260)
N	647	475	310	823	452	297
R2	0.249	0.124	0.427	0.586	0.0459	0.271
Controls	YES	YES	YES	YES	YES	YES

OLS regressions. Dependent variable is follow-up estimate of social insurance deduction rate for models 1 and 2, and follow-up estimate of VAT for models 3 and 4. *1st estimate* is the estimate of the correspondent tax given in the main survey.

* $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$

Table 4: The effect of treatment on tax beliefs in the follow-up survey

	Tax: DNK	Tax: Down	Tax: Corr	Tax: Up	Budg rev	Know econ
Female	0.0912*	0.0165	-0.0211	-0.0866***	0.000452	-0.0387***
	(0.0467)	(0.0374)	(0.0405)	(0.0237)	(0.0216)	(0.00934)
Age	0.000766	-0.00471***	0.00261	0.00134	-0.00266***	-0.0000841
	(0.00201)	(0.00161)	(0.00174)	(0.00102)	(0.000930)	(0.000402)
Log income	-0.0737*	0.0239	0.0424	0.00746	0.0299	0.0328***
	(0.0395)	(0.0317)	(0.0343)	(0.0201)	(0.0183)	(0.00786)
Higher education	-0.285***	0.00444	0.266***	0.0153	-0.00727	0.0624***
	(0.0469)	(0.0376)	(0.0407)	(0.0238)	(0.0217)	(0.00943)
Works: full-time	-0.0211	-0.0878*	0.131**	-0.0222	-0.0138	-0.0195
	(0.0641)	(0.0513)	(0.0555)	(0.0325)	(0.0297)	(0.0128)
Works: Self-employed	-0.171*	0.0573	0.0718	0.0420	-0.0384	0.00711
	(0.102)	(0.0819)	(0.0886)	(0.0519)	(0.0473)	(0.0203)
Status: Covid vaccinated	-0.106**	0.0570	0.0591	-0.0103	-0.0172	-0.00889
	(0.0454)	(0.0364)	(0.0394)	(0.0231)	(0.0210)	(0.00903)
Status: Econ/finance	-0.411***	-0.128**	0.558***	-0.0190	0.00202	0.131***
	(0.0728)	(0.0584)	(0.0631)	(0.0370)	(0.0337)	(0.0144)
Status: Married	-0.0516	0.0178	0.0168	0.0170	0.0423**	-0.00152
	(0.0455)	(0.0364)	(0.0394)	(0.0231)	(0.0210)	(0.00908)
Status: Student	-0.124	0.0890	-0.0611	0.0962	0.0255	0.0654**
	(0.129)	(0.103)	(0.112)	(0.0654)	(0.0596)	(0.0257)
Status: Manager/executive	0.0214	-0.0138	-0.0252	0.0176	0.0378	0.0337**
	(0.0735)	(0.0589)	(0.0637)	(0.0373)	(0.0340)	(0.0145)
Status: Retired	-0.0311	0.102*	-0.00198	-0.0693*	-0.0247	0.0143
	(0.0707)	(0.0567)	(0.0613)	(0.0359)	(0.0327)	(0.0142)
Employer: State	0.103*	0.113**	-0.153***	-0.0633**	0.00842	-0.00735
	(0.0584)	(0.0468)	(0.0506)	(0.0297)	(0.0270)	(0.0116)
Intuitive	-0.0323	0.0167	0.00667	0.00891	0.00235	0.0204***
	(0.0240)	(0.0193)	(0.0208)	(0.0122)	(0.0111)	(0.00479)
Trust experts	-0.0346	0.0429**	0.00382	-0.0122	0.00262	0.0146***
	(0.0252)	(0.0202)	(0.0218)	(0.0128)	(0.0117)	(0.00500)
FNS: Visited past year	-0.275***	0.0493	0.198***	0.0277	0.0175	0.0406***
	(0.0486)	(0.0390)	(0.0421)	(0.0247)	(0.0225)	(0.00963)
Property tax	0.00504	0.0323	-0.0333	-0.00404	-0.0219	0.0160
	(0.0506)	(0.0406)	(0.0439)	(0.0257)	(0.0234)	(0.0102)
Politics: Wrong way	-0.0807	-0.0231	-0.00387	0.108***	0.113***	-0.00355
	(0.0552)	(0.0442)	(0.0479)	(0.0280)	(0.0256)	(0.0109)
Constant	1.797***	0.679**	0.395	0.130	0.0535	0.113
	(0.413)	(0.331)	(0.358)	(0.210)	(0.191)	(0.0820)
N	2016	2016	2016	2016	2016	1939
R2	0.174	0.0513	0.138	0.0369	0.0413	0.167

OLS regressions. In Columns 1-4 the dependent variable is the number (between 0 and 3) of taxes for which the individual did not provide a percentage (Column 1), provided a lower than actual value (Column 2), gave correct value (Column 3), and gave a value that was higher than actual (Column 4). In Column 5 the dependent variable (0 or 1) is whether the individual believes the state budget is funded primarily due to taxes. In Column 4 the dependent variable is the self-assessed economic knowledge.

* $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$

Table 5: Correlates of tax beliefs.

	Taxes too high		Rus vs Eur (R)		Gov spend too high (R)		Budget items	
	Main	Foll.	Main	Foll.	Main	Foll.	Main	Foll.
Panel A								
All observations	0.0650***	0.0180	0.0366**	0.0203	-0.0285**	-0.0289*	-0.0101	0.0165
	(0.0126)	(0.0159)	(0.0147)	(0.0191)	(0.0124)	(0.0173)	(0.0086)	(0.0110)
R^2	0.1839	0.2090	0.1736	0.1786	0.1427	0.1262	0.0359	0.0587
N	1795	1120	1618	995	1686	1049	1408	850
Panel B								
Bias: DNK	0.0626***	0.0044	0.0181	-0.0162	-0.0087	-0.0608**	0.0147	0.0425**
	(0.0214)	(0.0276)	(0.0257)	(0.0339)	(0.0214)	(0.0302)	(0.0153)	(0.0201)
Bias: Down	0.0616***	0.0200	0.0515**	0.0355	-0.0323	0.0217	-0.0251*	0.0052
	(0.0203)	(0.0256)	(0.0235)	(0.0305)	(0.0202)	(0.0277)	(0.0137)	(0.0177)
Bias: Correct	0.0860**	0.0147	0.0108	0.0253	-0.0878**	-0.0083	-0.0114	0.0011
	(0.0351)	(0.0449)	(0.0407)	(0.0550)	(0.0345)	(0.0490)	(0.0236)	(0.0299)
Bias: Up	0.0527	0.0413	0.0564	0.0421	-0.0084	-0.1147***	-0.0247	0.0164
	(0.0335)	(0.0404)	(0.0383)	(0.0467)	(0.0321)	(0.0433)	(0.0225)	(0.0275)
R^2	0.1876	0.2128	0.1757	0.1825	0.1458	0.1386	0.0395	0.0668
N	1795	1120	1618	995	1686	1049	1408	850

OLS regressions. In Columns 1-6, the dependent variables are agreements (on a 0-1 scale) with the statements that , , and , respectively (the scale is reversed for Columns 2 and 3). In Columns 7-8 the dependent variable is the average of opinion on 7 budget needs (1-Too little funding, 0.5 - The right amount, 0 - Too much funding). Panel A the independent variable is the tax information treatment. In Panel B the independent variable is the tax information treatment, interacted with a categorical variable indicating whether the individual's belief was correct, biased upward/downward, or no answer was provided; marginal effects are reported for each case. All regressions include controls as in the lower part of Table 2, with dummies for missing data. Standard errors in parenthesis. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$

Table 6: Marginal effect of treatment on tax beliefs and attitudes toward government spending.

	Unemployed		Residence		Poor		Min wage		Food stamps		Inc differences		Prog tax		Tax rich	
	Main	Foll.	Main	Foll.	Main	Foll.	Main	Foll.	Main	Foll.	Main	Foll.	Main	Foll.	Main	Foll.
Panel A																
All observations	0.0156	0.0183	0.0080	0.0212	0.0017	0.0008	0.0047	-0.0227	-0.0226	-0.0118	0.0171*	0.0122	-0.0041	0.0053	-0.0077	0.0056
	(0.0134)	(0.0171)	(0.0118)	(0.0153)	(0.0103)	(0.0125)	(0.0085)	(0.0278)	(0.0140)	(0.0175)	(0.0101)	(0.0119)	(0.0140)	(0.0160)	(0.0134)	(0.0158)
R^2	0.0793	0.0715	0.0689	0.0766	0.0636	0.0605	0.1009	0.0943	0.0583	0.0545	0.0816	0.0737	0.1072	0.1009	0.0996	0.1101
N	1818	1136	1882	1158	1937	1199	1905	1204	1775	1117	1879	1198	1811	1163	1846	1160
Panel B																
Bias: DNK	0.0242	0.0434	0.0156	0.0329	-0.0042	0.0106	0.0102	-0.0795*	-0.0250	-0.0457	0.0403**	0.0274	0.0102	0.0331	0.0189	0.0292
	(0.0223)	(0.0291)	(0.0197)	(0.0257)	(0.0171)	(0.0209)	(0.0141)	(0.0475)	(0.0237)	(0.0301)	(0.0169)	(0.0202)	(0.0236)	(0.0275)	(0.0226)	(0.0271)
Bias: Down	-0.0094	-0.0130	-0.0151	-0.0015	-0.0206	-0.0198	0.0007	-0.0125	-0.0084	0.0066	0.0145	0.0051	0.0058	-0.0171	-0.0293	-0.0132
	(0.0214)	(0.0278)	(0.0192)	(0.0246)	(0.0167)	(0.0203)	(0.0137)	(0.0450)	(0.0227)	(0.0283)	(0.0164)	(0.0193)	(0.0225)	(0.0259)	(0.0216)	(0.0254)
Bias: Correct	0.0026	-0.0245	-0.0319	-0.0894**	0.0365	-0.0553	-0.0248	0.1339*	-0.0144	-0.0313	-0.0026	-0.0195	0.0234	0.0283	0.0382	-0.0203
	(0.0381)	(0.0485)	(0.0335)	(0.0436)	(0.0293)	(0.0354)	(0.0240)	(0.0801)	(0.0394)	(0.0499)	(0.0285)	(0.0337)	(0.0394)	(0.0450)	(0.0377)	(0.0447)
Bias: Up	0.0535	0.0606	0.0684**	0.1431***	0.0459*	0.0768**	0.0230	-0.0365	-0.0716*	0.0323	-0.0062	0.0226	-0.0645*	-0.0142	-0.0406	0.0293
	(0.0361)	(0.0441)	(0.0316)	(0.0400)	(0.0276)	(0.0322)	(0.0230)	(0.0714)	(0.0381)	(0.0444)	(0.0265)	(0.0304)	(0.0365)	(0.0409)	(0.0354)	(0.0406)
R^2	0.0907	0.0849	0.0823	0.0946	0.0675	0.0737	0.1039	0.1003	0.0619	0.0598	0.0909	0.0782	0.1184	0.1107	0.1059	0.1186
N	1818	1136	1882	1158	1937	1199	1905	1204	1775	1117	1879	1198	1811	1163	1846	1160

OLS regressions. In Columns 1-6 the dependent variables are agreements (on a 0-1 scale) with the statement that the government should provide a decent standard of living for the unemployed/ Provide housing to all everyone who needs it/ Provide income assistance to the poor. In Columns 7-8 and 9-10, the dependent variable is (on a 0-1 scale) the support for increasing the minimum wage and the food stamps program (see Appendix A for precise definitions). In Columns 11-16 the dependent variables are agreements (on a 0-1 scale) with the statements that <<Income differences in Russia are too high>> and support for progressive taxation. In Panel A the independent variable is the tax information treatment. In Panel B the independent variable is the tax information treatment, interacted with a categorical variable indicating whether the individual's belief was correct, biased upward/downward, or no answer was provided; marginal effects are reported for each case. All regressions include controls as in the lower part of Table 2, with dummies for missing data. Standard errors in parenthesis. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$

Table 7: Marginal effect of treatment on redistribution preferences.

	Taxes too high		Rus vs Eur (R)		Gov spend too high (R)		Budget items	
	Main	Foll	Main	Foll	Main	Foll	Main	Foll
Treatment	0.0650***	0.0179	0.0364**	0.0203	-0.0286**	-0.0303*	-0.0100	0.0179
	(0.0126)	(0.0159)	(0.0146)	(0.0191)	(0.0124)	(0.0173)	(0.00861)	(0.0110)
Female	0.0111	-0.0174	0.0486***	0.0153	-0.0465***	-0.0301	0.00817	-0.00390
	(0.0139)	(0.0177)	(0.0161)	(0.0212)	(0.0138)	(0.0194)	(0.00944)	(0.0123)
Age	0.000422	-0.00137*	-0.000453	0.000590	0.000741	-0.000154	0.000778*	0.00145***
	(0.000593)	(0.000752)	(0.000688)	(0.000892)	(0.000585)	(0.000813)	(0.000397)	(0.000517)
Log income	-0.0239**	-0.0501***	-0.0375***	-0.0540***	0.00714	0.00291	-0.00749	-0.0186*
	(0.0116)	(0.0155)	(0.0136)	(0.0182)	(0.0114)	(0.0167)	(0.00784)	(0.0107)
Higher education	-0.0217	-0.00790	-0.0223	0.0168	0.0361**	-0.0265	-0.0000553	-0.00623
	(0.0142)	(0.0179)	(0.0168)	(0.0216)	(0.0141)	(0.0195)	(0.00976)	(0.0129)
Works: full-time	0.0505***	0.0278	0.00787	-0.0163	0.000242	-0.0250	0.00205	0.00673
	(0.0189)	(0.0245)	(0.0221)	(0.0295)	(0.0187)	(0.0263)	(0.0130)	(0.0171)
Works: Self-employed	0.0106	0.0276	0.00848	0.00594	0.0162	-0.0461	0.00666	-0.0190
	(0.0304)	(0.0381)	(0.0352)	(0.0451)	(0.0297)	(0.0418)	(0.0203)	(0.0253)
Status: Covid vaccinated	-0.0249*	-0.0203	-0.00762	-0.0232	0.00213	0.0307	0.0297***	0.0227*
	(0.0135)	(0.0170)	(0.0157)	(0.0205)	(0.0133)	(0.0187)	(0.00918)	(0.0118)
Status: Econ/finance	-0.0104	0.0223	0.00578	-0.0262	-0.0139	-0.0242	-0.00541	0.000854
	(0.0220)	(0.0287)	(0.0255)	(0.0341)	(0.0215)	(0.0305)	(0.0151)	(0.0197)
Status: Married	-0.000255	-0.0166	0.0221	0.0336	-0.00561	0.0115	0.0101	0.00768
	(0.0135)	(0.0169)	(0.0157)	(0.0207)	(0.0134)	(0.0185)	(0.00919)	(0.0118)
Status: Student	0.00119	-0.105*	0.0270	-0.0801	-0.0269	-0.0584	-0.0113	-0.0624*
	(0.0387)	(0.0545)	(0.0431)	(0.0659)	(0.0361)	(0.0606)	(0.0251)	(0.0376)
Status: Manager/executive	-0.0237	0.0585**	0.0393	0.0844***	-0.0178	-0.0334	-0.0162	0.00151
	(0.0212)	(0.0270)	(0.0243)	(0.0315)	(0.0208)	(0.0298)	(0.0141)	(0.0178)
Status: Retired	-0.0561***	-0.0728***	-0.00846	-0.0418	-0.00680	0.0260	-0.00458	-0.00561
	(0.0209)	(0.0255)	(0.0245)	(0.0312)	(0.0209)	(0.0276)	(0.0144)	(0.0182)
Employer: State	0.0270	0.0286	0.0306	0.0270	-0.0142	-0.0111	0.00534	0.0249*
	(0.0171)	(0.0217)	(0.0200)	(0.0262)	(0.0169)	(0.0237)	(0.0117)	(0.0150)
Intuitive	0.0308***	0.0147	0.00442	0.00123	-0.0395***	-0.0179*	0.00542	0.000732
	(0.00704)	(0.00922)	(0.00818)	(0.0109)	(0.00691)	(0.00999)	(0.00471)	(0.00631)
Trust experts	-0.0190**	-0.0306***	-0.0308***	-0.0278**	0.00880	-0.000790	0.00843*	0.0106*
	(0.00740)	(0.00928)	(0.00859)	(0.0113)	(0.00729)	(0.00996)	(0.00489)	(0.00634)
Econ knowledge	0.0303	0.102**	0.0487	0.0465	0.0381	0.0181	-0.0335	-0.00941
	(0.0348)	(0.0449)	(0.0404)	(0.0546)	(0.0345)	(0.0494)	(0.0238)	(0.0315)
Budget revenue: Taxes	0.0790***	0.0457**	0.0730***	0.00882	-0.0496***	-0.0566***	0.00689	-0.000966
	(0.0144)	(0.0184)	(0.0167)	(0.0219)	(0.0140)	(0.0199)	(0.00975)	(0.0128)
FNS: Visited past year	0.0245*	0.0165	-0.0180	-0.0252	-0.00722	0.0207	0.00527	0.0135
	(0.0143)	(0.0183)	(0.0166)	(0.0221)	(0.0141)	(0.0199)	(0.00974)	(0.0124)
Property tax	0.0481***	0.0457**	0.0161	0.0201	-0.0217	-0.0112	-0.00363	-0.000552
	(0.0152)	(0.0197)	(0.0177)	(0.0242)	(0.0152)	(0.0218)	(0.0105)	(0.0140)
Politics: Wrong way	0.201***	0.202***	0.237***	0.242***	-0.181***	-0.190***	-0.0170	0.00797
	(0.0162)	(0.0203)	(0.0186)	(0.0240)	(0.0161)	(0.0222)	(0.0109)	(0.0139)
Tax knowledge: Below	0.0183**	0.0137	-0.0228**	-0.0229*	-0.00343	0.00942	-0.00102	-0.00461
	(0.00907)	(0.0113)	(0.0106)	(0.0137)	(0.00893)	(0.0122)	(0.00625)	(0.00809)
Tax knowledge: Correct	-0.00397	0.00366	-0.0295***	-0.00287	-0.0152*	0.00471	0.00319	-0.000872
	(0.00832)	(0.0106)	(0.00992)	(0.0130)	(0.00835)	(0.0115)	(0.00589)	(0.00762)
Tax knowledge: Above	0.0198	0.00880	-0.00644	0.000560	-0.0134	0.0570***	-0.000126	-0.0306***
	(0.0135)	(0.0168)	(0.0155)	(0.0197)	(0.0130)	(0.0178)	(0.00918)	(0.0116)
Constant	0.628***	0.983***	0.738***	0.859***	0.386***	0.453***	0.690***	0.769***
	(0.122)	(0.160)	(0.142)	(0.189)	(0.119)	(0.173)	(0.0812)	(0.110)
N	1795	1120	1618	995	1686	1049	1408	850
R2	0.187	0.210	0.179	0.181	0.145	0.135	0.0363	0.0669

OLS regressions. In Columns 1-6, the dependent variables are agreements (on a 0-1 scale) with the statements that <<You and your family members are paying too much taxes>>, <<In Russia the tax burden is lower than in most European countries>>, and <<Russian government spending is too high>>, respectively (the scale is reversed for Columns 2 and 3). In Columns 7-8 the dependent variable is the average of opinion on 7 budget needs (1-Too little funding, 0.5 - The right amount, 0 - Too much funding). Standard errors in parenthesis.
* $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$

Table 8: Correlates of tax beliefs and attitudes toward government spending.

	Unemployed	Residence	Poor	Min wage	Food stamps	Inc differences	Prog tax	Tax rich
Treatment	0.0137	0.00695	0.00127	0.00447	-0.0233*	0.0180*	-0.00176	-0.00667
	(0.0133)	(0.0118)	(0.0103)	(0.00846)	(0.0140)	(0.0100)	(0.0139)	(0.0133)
Female	-0.0370**	-0.0124	-0.0138	0.00657	0.00879	-0.0159	-0.0683***	-0.0287*
	(0.0147)	(0.0130)	(0.0114)	(0.00938)	(0.0156)	(0.0111)	(0.0153)	(0.0147)
Age	0.000255	0.0000292	-0.000107	0.000789**	-0.00303***	0.00222***	0.00572***	0.00536***
	(0.000631)	(0.000557)	(0.000486)	(0.000402)	(0.000668)	(0.000476)	(0.000654)	(0.000629)
Log income	-0.0419***	-0.0465***	-0.0383***	0.0556***	-0.00367	-0.0295***	-0.0415***	-0.0436***
	(0.0123)	(0.0109)	(0.00953)	(0.00786)	(0.0128)	(0.00937)	(0.0130)	(0.0125)
Higher education	-0.0595***	-0.0589***	-0.0468***	0.0134	-0.0110	-0.0222**	0.00183	-0.0164
	(0.0150)	(0.0133)	(0.0116)	(0.00953)	(0.0158)	(0.0113)	(0.0156)	(0.0151)
Works: full-time	0.00669	0.0337*	0.0222	-0.0239*	0.00889	0.00767	0.0234	0.0267
	(0.0200)	(0.0178)	(0.0156)	(0.0127)	(0.0211)	(0.0151)	(0.0211)	(0.0203)
Works: Self-employed	-0.0164	0.0167	-0.00627	-0.0330	0.00781	-0.00123	-0.0218	0.0166
	(0.0319)	(0.0281)	(0.0243)	(0.0202)	(0.0335)	(0.0243)	(0.0333)	(0.0322)
Status: Covid vaccinated	-0.0385***	-0.0143	-0.00329	-0.00329	0.00239	0.0114	0.00768	0.00287
	(0.0141)	(0.0126)	(0.0110)	(0.00908)	(0.0150)	(0.0107)	(0.0148)	(0.0142)
Status: Econ/finance	0.0125	0.0105	-0.00586	-0.00321	0.00856	0.00440	0.00908	0.0151
	(0.0236)	(0.0208)	(0.0181)	(0.0148)	(0.0248)	(0.0176)	(0.0242)	(0.0234)
Status: Married	0.000242	0.0102	0.0160	0.0118	0.00635	0.0120	-0.000206	0.0317**
	(0.0142)	(0.0126)	(0.0110)	(0.00904)	(0.0150)	(0.0107)	(0.0148)	(0.0142)
Status: Student	0.00458	-0.00230	0.0236	-0.00316	-0.0148	0.0449	0.0785*	0.0673*
	(0.0399)	(0.0354)	(0.0309)	(0.0255)	(0.0421)	(0.0302)	(0.0426)	(0.0404)
Status: Manager/executive	0.0181	-0.00928	0.00865	-0.00744	0.0151	-0.0144	-0.0546**	-0.0293
	(0.0225)	(0.0201)	(0.0176)	(0.0144)	(0.0238)	(0.0171)	(0.0235)	(0.0226)
Status: Retired	-0.0252	0.00677	0.0259	0.0186	0.00312	0.0164	0.00819	0.00807
	(0.0220)	(0.0194)	(0.0171)	(0.0141)	(0.0232)	(0.0166)	(0.0227)	(0.0219)
Employer: State	-0.0132	0.00267	-0.00964	-0.00613	-0.0107	0.00651	0.0147	0.0208
	(0.0182)	(0.0162)	(0.0141)	(0.0116)	(0.0193)	(0.0137)	(0.0190)	(0.0182)
Intuitive	0.0339***	0.0281***	0.0267***	0.0127***	0.00857	0.0283***	0.0147*	0.0255***
	(0.00743)	(0.00669)	(0.00480)	(0.00480)	(0.00799)	(0.00567)	(0.00778)	(0.00744)
Trust experts	0.0226***	0.0140**	0.0210***	-0.0200***	0.0247***	0.00529	0.0153*	0.0110
	(0.00776)	(0.00695)	(0.00607)	(0.00503)	(0.00824)	(0.00592)	(0.00817)	(0.00780)
Econ knowledge	0.105***	0.00931	0.0459	-0.0127	-0.00278	-0.0449	-0.0203	0.0309
	(0.0365)	(0.0328)	(0.0285)	(0.0235)	(0.0389)	(0.0277)	(0.0383)	(0.0369)
Budget revenue: Taxes	0.00383	0.0351***	0.0146	0.0278***	-0.0247	0.0179	-0.0142	-0.0122
	(0.0152)	(0.0136)	(0.0118)	(0.00978)	(0.0162)	(0.0115)	(0.0158)	(0.0153)
FNS: Visited past year	-0.00613	0.0110	-0.00625	0.00859	0.0241	-0.00401	0.00316	0.000178
	(0.0152)	(0.0136)	(0.0118)	(0.00971)	(0.0160)	(0.0115)	(0.0159)	(0.0153)
Property tax	0.0228	-0.00902	0.00518	-0.00206	-0.0280*	-0.00802	-0.0125	-0.0109
	(0.0160)	(0.0141)	(0.0123)	(0.0102)	(0.0168)	(0.0120)	(0.0167)	(0.0160)
Politics: Wrong way	0.0908***	0.0656***	0.0459***	0.0803***	-0.0830***	0.0691***	0.0335*	0.0435**
	(0.0171)	(0.0153)	(0.0133)	(0.0110)	(0.0180)	(0.0130)	(0.0178)	(0.0172)
Tax knowledge: Below	-0.0189**	-0.00684	-0.00490	-0.00172	-0.00391	0.0106	0.0145	0.00945
	(0.00944)	(0.00846)	(0.00737)	(0.00606)	(0.0101)	(0.00723)	(0.00995)	(0.00955)
Tax knowledge: Correct	-0.0409***	-0.0257***	-0.0116*	-0.00497	-0.0232**	0.0335***	0.0474***	0.0278***
	(0.00879)	(0.00778)	(0.00679)	(0.00557)	(0.00939)	(0.00664)	(0.00924)	(0.00885)
Tax knowledge: Above	-0.0160	-0.00528	0.0000938	0.0158*	-0.0146	0.0186*	0.0212	-0.00179
	(0.0142)	(0.0126)	(0.0110)	(0.00911)	(0.0150)	(0.0107)	(0.0148)	(0.0143)
Constant	1.097***	1.210***	1.157***	-0.136*	0.959***	0.982***	0.882***	0.917***
	(0.128)	(0.114)	(0.0995)	(0.0821)	(0.135)	(0.0983)	(0.136)	(0.131)
N	1818	1882	1937	1905	1775	1879	1811	1846
R2	0.0904	0.0745	0.0651	0.103	0.0619	0.0945	0.121	0.105

OLS regressions. In Columns 1-3 the dependent variables are agreements (on a 0-1 scale) with the statement that the government should provide a decent standard of living for the unemployed/ Provide housing to all everyone who needs it/ Provide income assistance to the poor. In Columns 4 and 5, the dependent variable is (on a 0-1 scale) the support for increasing the minimum wage and the food stamps program (see Appendix A for precise definitions). In Columns 6-8 the dependent variables are agreements (on a 0-1 scale) with the statements that <<Income differences in Russia are too high>> and support for progressive taxation. Standard errors are in parentheses.

* $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$

Table 9: Correlates of preferences for redistribution: Main survey.

	Unemployed	Residence	Poor	Min wage	Food stamps	Inc differences	Prog tax	Tax rich
Treatment	0.0155	0.0207	0.00133	-0.0230	-0.0124	0.0135	0.00692	0.00737
	(0.0170)	(0.0152)	(0.0125)	(0.0279)	(0.0175)	(0.0118)	(0.0160)	(0.0157)
Female	-0.0421**	-0.0171	-0.0176	0.00462	0.0233	-0.0226*	-0.0716***	-0.0577***
	(0.0189)	(0.0169)	(0.0138)	(0.0311)	(0.0193)	(0.0131)	(0.0178)	(0.0175)
Age	-0.00118	-0.00159**	-0.000203	0.000714	-0.00187**	0.00208***	0.00514***	0.00456***
	(0.000805)	(0.000718)	(0.000593)	(0.00132)	(0.000820)	(0.000565)	(0.000764)	(0.000750)
Log income	-0.0307*	-0.0233	-0.0159	-0.136***	0.0280*	-0.0227**	-0.0364**	-0.0302**
	(0.0164)	(0.0148)	(0.0121)	(0.0269)	(0.0169)	(0.0116)	(0.0156)	(0.0153)
Higher education	-0.0326*	-0.0622***	-0.0337**	-0.00645	-0.0496**	-0.0137	-0.0301*	-0.00430
	(0.0192)	(0.0171)	(0.0140)	(0.0315)	(0.0197)	(0.0133)	(0.0180)	(0.0177)
Works: full-time	-0.0395	0.00835	-0.000565	0.0662	0.0388	0.00479	0.0117	0.0103
	(0.0263)	(0.0234)	(0.0193)	(0.0431)	(0.0271)	(0.0183)	(0.0247)	(0.0244)
Works: Self-employed	-0.0105	0.000695	-0.0168	0.0875	-0.0243	0.0186	-0.0165	-0.0624*
	(0.0398)	(0.0356)	(0.0294)	(0.0656)	(0.0409)	(0.0279)	(0.0385)	(0.0371)
Status: Covid vaccinated	-0.0328*	-0.0238	-0.00128	0.0278	0.0232	0.00809	-0.0102	0.0114
	(0.0184)	(0.0164)	(0.0134)	(0.0301)	(0.0189)	(0.0127)	(0.0172)	(0.0170)
Status: Econ/finance	0.0527*	0.0149	-0.00884	0.0373	0.0210	0.0235	0.0319	0.00707
	(0.0310)	(0.0277)	(0.0225)	(0.0501)	(0.0320)	(0.0216)	(0.0289)	(0.0285)
Status: Married	0.00129	0.0111	0.0192	-0.0284	0.000814	-0.0134	-0.00773	-0.0112
	(0.0183)	(0.0163)	(0.0134)	(0.0299)	(0.0187)	(0.0126)	(0.0172)	(0.0168)
Status: Student	-0.0432	-0.0558	0.00989	-0.0336	0.0719	0.0537	0.0276	0.00595
	(0.0582)	(0.0529)	(0.0434)	(0.0975)	(0.0619)	(0.0412)	(0.0558)	(0.0542)
Status: Manager/executive	0.0272	0.00476	-0.00509	-0.0552	0.0339	0.0289	0.0141	0.0297
	(0.0292)	(0.0264)	(0.0219)	(0.0483)	(0.0300)	(0.0206)	(0.0276)	(0.0271)
Status: Retired	-0.0399	0.0141	-0.00954	-0.0518	0.0174	0.00266	0.00633	0.0136
	(0.0273)	(0.0242)	(0.0200)	(0.0448)	(0.0278)	(0.0189)	(0.0254)	(0.0249)
Employer: State	-0.0123	0.0132	-0.0262	-0.00898	-0.0463*	0.0230	0.0368*	0.0139
	(0.0237)	(0.0210)	(0.0173)	(0.0386)	(0.0241)	(0.0164)	(0.0220)	(0.0217)
Intuitive	0.0177*	0.0292***	0.0226***	-0.0427***	0.00751	0.0105	-0.000486	0.0200**
	(0.00983)	(0.00879)	(0.00726)	(0.0165)	(0.0101)	(0.00692)	(0.00922)	(0.00907)
Trust experts	0.0164*	0.00284	0.0104	0.0537***	-0.00498	-0.00516	0.00786	-0.00368
	(0.00982)	(0.00887)	(0.00737)	(0.0164)	(0.0103)	(0.00701)	(0.00942)	(0.00927)
Econ knowledge	0.0571	0.0361	0.0319	0.138*	0.0236	0.000366	0.0492	0.0329
	(0.0485)	(0.0432)	(0.0356)	(0.0792)	(0.0488)	(0.0337)	(0.0453)	(0.0444)
Budget revenue: Taxes	-0.0241	0.00727	-0.0103	-0.0205	-0.0423**	0.0224	-0.0281	-0.0166
	(0.0198)	(0.0177)	(0.0145)	(0.0325)	(0.0203)	(0.0137)	(0.0187)	(0.0183)
FNS: Visited past year	-0.0199	-0.0122	-0.0331**	-0.00884	0.00152	-0.0219	-0.0120	-0.0128
	(0.0198)	(0.0176)	(0.0145)	(0.0322)	(0.0203)	(0.0137)	(0.0184)	(0.0181)
Property tax	-0.00899	-0.0209	0.00773	0.000932	-0.0205	-0.00516	-0.00410	-0.00813
	(0.0216)	(0.0191)	(0.0155)	(0.0346)	(0.0217)	(0.0146)	(0.0200)	(0.0196)
Politics: Wrong way	0.0906***	0.0784***	0.0171	-0.178***	-0.0650***	0.0868***	0.0433**	0.0462**
	(0.0218)	(0.0196)	(0.0160)	(0.0359)	(0.0221)	(0.0152)	(0.0204)	(0.0200)
Tax knowledge: Below	-0.0165	-0.00778	0.000231	0.0120	-0.00149	0.000592	0.0245**	0.0238**
	(0.0122)	(0.0108)	(0.00890)	(0.0199)	(0.0125)	(0.00851)	(0.0115)	(0.0113)
Tax knowledge: Correct	-0.0479***	-0.0213**	-0.00826	-0.00595	-0.0254**	0.0233***	0.0269**	0.0142
	(0.0113)	(0.0101)	(0.00823)	(0.0185)	(0.0115)	(0.00784)	(0.0107)	(0.0105)
Tax knowledge: Above	-0.0218	-0.0375**	-0.0305**	-0.00135	-0.0234	-0.00561	0.0158	-0.0258
	(0.0180)	(0.0160)	(0.0132)	(0.0296)	(0.0183)	(0.0125)	(0.0169)	(0.0167)
Constant	1.117***	1.050***	0.979***	0.970***	0.567***	0.949***	0.884***	0.867***
	(0.170)	(0.153)	(0.125)	(0.280)	(0.174)	(0.120)	(0.163)	(0.160)
N	1136	1158	1199	1204	1117	1198	1163	1160
R2	0.0867	0.0836	0.0658	0.0949	0.0602	0.0820	0.107	0.118

OLS regressions. In Columns 1-3 the dependent variables are agreements (on a 0-1 scale) with the statement that the government should provide a decent standard of living for the unemployed/ Provide housing to all everyone who needs it/ Provide income assistance to the poor. In Columns 4 and 5, the dependent variable is (on a 0-1 scale) the support for increasing the minimum wage and the food stamps program (see Appendix A for precise definitions). In Columns 6-8 the dependent variables are agreements (on a 0-1 scale) with the statements that <<Income differences in Russia are too high>> and support for progressive taxation. Standard errors are in parentheses.

* $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$

Table 10: Correlates of preferences for redistribution: Follow-up survey.

	Army		Social		Health		Education		Security		Utilities		Transport	
	Main	Foll	Main	Foll	Main	Foll	Main	Foll	Main	Foll	Main	Foll	Main	Foll
Treatment	0.00263	0.00199	0.00729	0.0240*	0.00277	0.0196	0.00528	0.0158	-0.00820	0.0104	-0.0615***	0.0272	-0.0282	0.0306
	(0.0132)	(0.0172)	(0.0110)	(0.0136)	(0.0117)	(0.0141)	(0.0122)	(0.0142)	(0.0147)	(0.0190)	(0.0200)	(0.0257)	(0.0184)	(0.0229)
Female	-0.0473***	-0.0955***	0.0109	0.000678	-0.00275	0.0112	0.0128	0.0104	0.0561***	0.0326	0.0214	0.0228	0.0201	0.0442*
	(0.0145)	(0.0190)	(0.0122)	(0.0151)	(0.0130)	(0.0157)	(0.0135)	(0.0159)	(0.0161)	(0.0211)	(0.0221)	(0.0284)	(0.0203)	(0.0254)
Age	0.00242***	0.00234***	0.00211***	0.00247***	0.00210***	0.00154**	0.00115**	0.00133*	-0.000650	0.000418	-0.00245***	-0.00136	0.000634	0.00240**
	(0.000617)	(0.000816)	(0.000517)	(0.000647)	(0.000552)	(0.000669)	(0.000580)	(0.000680)	(0.000689)	(0.000904)	(0.000948)	(0.00122)	(0.000859)	(0.00107)
Log income	0.0103	0.00599	-0.0219**	-0.0316**	-0.00159	-0.00628	-0.0159	-0.0238*	0.0316**	0.0650	0.00557	-0.0313	-0.0227	-0.0591***
	(0.0122)	(0.0166)	(0.0102)	(0.0134)	(0.0108)	(0.0140)	(0.0112)	(0.0141)	(0.0135)	(0.0184)	(0.0187)	(0.0250)	(0.0170)	(0.0218)
Higher education	-0.0508***	-0.0696***	0.00273	-0.0310*	0.0226*	-0.00699	0.0176	0.0143	-0.0273*	-0.0311	0.00214	-0.00500	-0.0353*	0.0168
	(0.0150)	(0.0195)	(0.0123)	(0.0154)	(0.0131)	(0.0161)	(0.0137)	(0.0161)	(0.0166)	(0.0216)	(0.0225)	(0.0288)	(0.0207)	(0.0260)
Works: full-time	0.0231	0.0263	-0.0156	0.0176	0.00932	0.000735	0.0359*	0.0346	-0.0114	-0.0102	-0.0234	-0.0138	0.0183	0.0234
	(0.0199)	(0.0268)	(0.0165)	(0.0211)	(0.0177)	(0.0220)	(0.0184)	(0.0222)	(0.0221)	(0.0293)	(0.0302)	(0.0398)	(0.0278)	(0.0354)
Works: Self-employed	0.0311	0.0714*	-0.0463*	-0.00790	0.0342	-0.0255	0.0617**	0.00457	-0.0399	0.0500	0.0119	-0.0770	0.0255	-0.0400
	(0.0314)	(0.0400)	(0.0263)	(0.0324)	(0.0275)	(0.0335)	(0.0290)	(0.0333)	(0.0350)	(0.0442)	(0.0481)	(0.0604)	(0.0433)	(0.0532)
Status: Covid vaccinated	0.0144	0.0193	0.0147	0.00658	0.0232*	0.0193	0.0104	0.0348**	-0.000811	0.00739	0.0580***	0.0139	0.0398**	0.0201
	(0.0141)	(0.0184)	(0.0117)	(0.0146)	(0.0125)	(0.0153)	(0.0130)	(0.0154)	(0.0157)	(0.0205)	(0.0214)	(0.0276)	(0.0196)	(0.0245)
Status: Econ/finance	-0.00966	-0.0226	-0.00907	-0.0125	0.00622	-0.0200	-0.00982	0.0162	-0.00386	-0.0476	-0.0123	0.0565	0.0694	0.0268
	(0.0230)	(0.0314)	(0.0193)	(0.0245)	(0.0207)	(0.0256)	(0.0213)	(0.0257)	(0.0258)	(0.0346)	(0.0354)	(0.0465)	(0.0324)	(0.0406)
Status: Married	0.00697	0.00543	0.0157	0.0303**	0.00504	0.0211	0.0180	0.0120	0.00911	0.0221	0.00208	-0.0238	0.0280	0.0219
	(0.0141)	(0.0184)	(0.0117)	(0.0146)	(0.0125)	(0.0151)	(0.0130)	(0.0152)	(0.0157)	(0.0204)	(0.0214)	(0.0274)	(0.0196)	(0.0244)
Status: Student	-0.0672*	-0.123**	0.0311	-0.0544	0.0184	-0.116**	-0.0127	0.0145	0.0153	-0.121*	-0.0393	0.0170	-0.00486	-0.0303
	(0.0384)	(0.0599)	(0.0331)	(0.0477)	(0.0352)	(0.0506)	(0.0367)	(0.0500)	(0.0445)	(0.0663)	(0.0607)	(0.0912)	(0.0553)	(0.0787)
Status: Manager/executive	-0.00534	-0.0106	0.00949	-0.0151	-0.00203	-0.0428*	0.00803	-0.00113	0.0105	0.0131	-0.0698**	0.0905**	-0.0375	-0.0223
	(0.0222)	(0.0296)	(0.0189)	(0.0236)	(0.0200)	(0.0245)	(0.0207)	(0.0244)	(0.0246)	(0.0320)	(0.0346)	(0.0450)	(0.0310)	(0.0385)
Status: Retired	-0.000160	0.0226	-0.0109	-0.00495	0.00611	-0.0212	0.0273	-0.000711	0.0194	0.0426	-0.0176	-0.0563	0.0199	-0.0527
	(0.0219)	(0.0278)	(0.0181)	(0.0218)	(0.0193)	(0.0226)	(0.0203)	(0.0231)	(0.0245)	(0.0307)	(0.0333)	(0.0412)	(0.0308)	(0.0369)
Employer: State	-0.00735	0.000664	-0.0183	-0.0164	-0.0294*	0.0119	-0.0178	-0.00421	0.0134	0.0187	0.0358	0.0732**	0.0308	0.0850***
	(0.0180)	(0.0237)	(0.0150)	(0.0188)	(0.0161)	(0.0195)	(0.0167)	(0.0195)	(0.0201)	(0.0261)	(0.0275)	(0.0356)	(0.0251)	(0.0315)
Intuitive	0.00414	0.0308***	0.0112*	-0.000671	0.00523	-0.00525	0.00173	0.000121	0.00388	-0.00469	0.00969	-0.00795	0.00138	-0.0235*
	(0.00738)	(0.00996)	(0.00620)	(0.00791)	(0.00661)	(0.00823)	(0.00687)	(0.00825)	(0.00824)	(0.0112)	(0.0113)	(0.0149)	(0.0103)	(0.0133)
Trust experts	-0.00872	0.00387	0.0146**	-0.00416	0.0204***	-0.000471	0.0119*	-0.00479	0.0100	0.0166	0.0117	0.0248	0.00897	0.0349***
	(0.00777)	(0.00999)	(0.00649)	(0.00803)	(0.00694)	(0.00824)	(0.00720)	(0.00841)	(0.00863)	(0.0112)	(0.0119)	(0.0151)	(0.0107)	(0.0133)
Econ knowledge	0.0443	0.0372	-0.00499	-0.0380	-0.107***	-0.0439	-0.0706**	-0.0499	0.0207	0.0224	0.0193	-0.0112	-0.00523	0.0451
	(0.0365)	(0.0489)	(0.0302)	(0.0384)	(0.0322)	(0.0400)	(0.0335)	(0.0405)	(0.0404)	(0.0538)	(0.0553)	(0.0728)	(0.0512)	(0.0646)
Budget revenue: Taxes	-0.0207*	0.0187	0.0132	-0.000979	0.0156	-0.000825	0.0318**	-0.00370	-0.0117	0.0127	0.00378	-0.00259	0.0151	0.00200
	(0.00885)	(0.0201)	(0.0126)	(0.0158)	(0.0134)	(0.0165)	(0.0140)	(0.0167)	(0.0169)	(0.0221)	(0.0232)	(0.0300)	(0.0211)	(0.0266)
FNS: Visited past year	-0.00420	-0.0169	-0.0182	0.00775	-0.00455	-0.00616	0.00294	-0.00616	0.00974	-0.00316	-0.000876	0.00150	0.0168	0.0270
	(0.0151)	(0.0198)	(0.0125)	(0.0157)	(0.0134)	(0.0163)	(0.0139)	(0.0164)	(0.0168)	(0.0219)	(0.0231)	(0.0297)	(0.0208)	(0.0261)
Property tax	-0.0105	-0.0106	0.00486	-0.0120	-0.0160	0.000140	0.00423	0.0106	-0.0140	0.0348	0.0211	0.0244	0.0106	-0.0116
	(0.0159)	(0.0214)	(0.0131)	(0.0170)	(0.0140)	(0.0176)	(0.0146)	(0.0177)	(0.0177)	(0.0237)	(0.0239)	(0.0316)	(0.0223)	(0.0288)
Politics: Wrong way	-0.273***	-0.217***	0.0946***	0.109***	0.0762***	0.0727***	0.101***	0.110***	-0.248***	-0.214***	0.0521**	0.0272	0.0573**	0.0504*
	(0.0169)	(0.0217)	(0.0142)	(0.0175)	(0.0151)	(0.0182)	(0.0157)	(0.0182)	(0.0189)	(0.0242)	(0.0261)	(0.0331)	(0.0237)	(0.0293)
Tax knowledge: Below	0.00350	-0.0162	0.0106	0.00493	0.00547	0.00328	0.0119	-0.00355	-0.0104	0.00397	-0.0182	-0.00150	-0.00983	-0.0127
	(0.00944)	(0.0123)	(0.00785)	(0.00977)	(0.00838)	(0.0102)	(0.00877)	(0.0103)	(0.0106)	(0.0136)	(0.0144)	(0.0184)	(0.0132)	(0.0166)
Tax knowledge: Correct	-0.0207*	-0.0383***	0.0178**	0.0321***	0.0196**	0.0313***	0.0229***	0.0209**	-0.0332***	-0.0455***	0.0179	0.0240	0.00742	0.00695
	(0.00885)	(0.0116)	(0.00732)	(0.00902)	(0.00780)	(0.00938)	(0.00814)	(0.00954)	(0.00983)	(0.0127)	(0.0132)	(0.0169)	(0.0124)	(0.0153)
Tax knowledge: Above	-0.00831	-0.0410**	-0.00419	-0.0104	-0.00962	-0.0141	0.0100	-0.0179	-0.00230	-0.0435**	0.0253	0.000437	0.0223	-0.00708
	(0.0141)	(0.0179)	(0.0117)	(0.0143)	(0.0125)	(0.0148)	(0.0130)	(0.0152)	(0.0156)	(0.0202)	(0.0217)	(0.0273)	(0.0198)	(0.0241)
Constant	0.401***	0.401***	0.928***	1.017***	0.760***	0.812***	0.826***	0.928***	0.149	0.321*	0.602***	0.922***	0.772***	1.051***
	(0.126)	(0.172)	(0.107)	(0.139)	(0.113)	(0.145)	(0.117)	(0.146)	(0.141)	(0.192)	(0.195)	(0.260)	(0.177)	(0.227)
N	1775	1090	1884	1173	1858	1159	1843	1139	1734	1067	2016	1257	1733	1063
R2	0.192	0.189	0.0685	0.0952	0.0528	0.0642	0.0580	0.0778	0.139	0.155	0.0546	0.0606	0.0275	0.0619

OLS regressions. The dependent variable is the belief about the amount of spending on a budget item (1-Too little funding, 0.5 - The right amount, 0 - Too much funding). Standard errors are in parentheses.

$* \ p < 0.10, \ ** \ p < 0.05, \ *** \ p < 0.01$

Table 11: Correlates for supporting more spending for specific budget items.

	Taxes too high		Rus vs Eur (R)		Gov spend too high (R)		Budget items	
	Main	Foll.	Main	Foll.	Main	Foll.	Main	Foll.
Political attitudes								
Pol: Right	0.0424*	0.0282	0.0328	0.0046	-0.0299	-0.0847**	-0.0088	0.0375*
	(0.0246)	(0.0306)	(0.0283)	(0.0362)	(0.0250)	(0.0341)	(0.0166)	(0.0208)
Pol: Wrong	0.0644***	0.0023	0.0080	0.0200	-0.0044	0.0118	-0.0247*	0.0006
	(0.0191)	(0.0240)	(0.0221)	(0.0289)	(0.0186)	(0.0255)	(0.0127)	(0.0163)
Pol: DTA	0.0850***	0.0313	0.0859***	0.0325	-0.0707***	-0.0557*	0.0163	0.0261
	(0.0237)	(0.0302)	(0.0287)	(0.0374)	(0.0239)	(0.0334)	(0.0175)	(0.0228)
Trust of experts								
Trust: > 0	0.0851***	0.0213	0.0372*	-0.0057	-0.0190	-0.0156	-0.0147	0.0068
	(0.0181)	(0.0227)	(0.0209)	(0.0273)	(0.0179)	(0.0248)	(0.0122)	(0.0157)
Trust: < 0	0.0791***	0.0553*	0.0290	0.0123	-0.0719***	-0.0401	-0.0143	0.0320*
	(0.0227)	(0.0287)	(0.0265)	(0.0346)	(0.0223)	(0.0306)	(0.0150)	(0.0192)
Trust: DTA	-0.0194	-0.0633	0.0434	0.1063**	0.0225	-0.0616	0.0155	0.0201
	(0.0313)	(0.0404)	(0.0384)	(0.0496)	(0.0324)	(0.0451)	(0.0240)	(0.0313)
Intuitive style								
Int.: > 0	0.0619***	-0.0091	0.0125	0.0028	-0.0211	-0.0274	-0.0100	0.0329**
	(0.0185)	(0.0236)	(0.0216)	(0.0284)	(0.0184)	(0.0258)	(0.0124)	(0.0163)
Int.: < 0	0.0352*	0.0172	0.0361	0.0546*	-0.0263	-0.0462	-0.0067	0.0026
	(0.0212)	(0.0266)	(0.0246)	(0.0318)	(0.0210)	(0.0288)	(0.0147)	(0.0182)
Int.: DTA	0.1311***	0.0838**	0.1003***	-0.0154	-0.0587*	-0.0119	-0.0190	0.0061
	(0.0317)	(0.0393)	(0.0381)	(0.0497)	(0.0324)	(0.0430)	(0.0226)	(0.0300)
R^2	0.1901	0.2180	0.1777	0.1868	0.1400	0.1441	0.0446	0.0784
N	1795	1120	1618	995	1686	1049	1408	850

OLS regressions. In Columns 1-6, the dependent variables are agreements (on a 0-1 scale) with the statements that , , and , respectively (the scale is reversed for Columns 2 and 3). In Columns 7-8 the dependent variable is the average of opinion on 7 budget needs (1-Too little funding, 0.5 - The right amount, 0 - Too much funding). The independent variable is the tax information treatment, interacted with the following categorical variables: Whether things in the counry are going in right direction/wrong direction/difficult to answer; whether the individual's index of trust toward experts is above mean/below mean/no data; and whether the individual's index of cognitive style is above mean/below mean/no data. Interaction of treatment with prior beliefs on social insurance tax is also included. Marginal effects are reported for each case. All regressions include controls as in the lower part of Table 2, with dummies for missing data. Standard errors are in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$

Table 12: The marginal effects of treatment on tax perceptions and attitudes toward government spending for different population groups.

	Unemployed		Residence		Poor		Min wage		Food stamps		Inc differences		Prog tax		Tax rich	
	Main	Foll.	Main	Foll.	Main	Foll.	Main	Foll.	Main	Foll.	Main	Foll.	Main	Foll.	Main	Foll.
Political attitudes																
Pol: Right	-0.0030	-0.0314	0.0080	-0.0011	-0.0175	0.0062	0.0002	-0.0131	-0.0451*	-0.0304	0.0124	0.0098	0.0064	-0.0628**	-0.0198	-0.0218
	(0.0260)	(0.0330)	(0.0232)	(0.0296)	(0.0202)	(0.0241)	(0.0167)	(0.0544)	(0.0270)	(0.0331)	(0.0200)	(0.0233)	(0.0272)	(0.0307)	(0.0261)	(0.0302)
Pol: Wrong	0.0028	0.0075	-0.0005	0.0253	-0.0147	-0.0212	-0.0055	-0.0277	-0.0215	-0.0096	0.0158	0.0095	-0.0133	0.0232	-0.0009	0.0171
	(0.0203)	(0.0259)	(0.0181)	(0.0232)	(0.0159)	(0.0191)	(0.0131)	(0.0426)	(0.0220)	(0.0270)	(0.0154)	(0.0180)	(0.0211)	(0.0244)	(0.0205)	(0.0240)
Pol: DTA	0.0480*	0.0797**	0.0149	0.0358	0.0459**	0.0322	0.0213	-0.0210	-0.0039	0.0052	0.0298	0.0206	0.0152	0.0456	0.0018	0.0211
	(0.0253)	(0.0327)	(0.0218)	(0.0284)	(0.0189)	(0.0233)	(0.0156)	(0.0523)	(0.0260)	(0.0332)	(0.0187)	(0.0222)	(0.0261)	(0.0298)	(0.0249)	(0.0299)
Trust of experts																
Trust: > 0	0.0271	0.0364	0.0189	0.0179	0.0012	0.0060	0.0106	0.0069	-0.0186	-0.0252	0.0346**	-0.0039	-0.0008	-0.0088	-0.0134	-0.0157
	(0.0190)	(0.0246)	(0.0170)	(0.0218)	(0.0149)	(0.0180)	(0.0123)	(0.0403)	(0.0202)	(0.0253)	(0.0145)	(0.0172)	(0.0200)	(0.0229)	(0.0193)	(0.0227)
Trust: < 0	0.0137	0.0139	0.0015	0.0221	0.0246	0.0129	0.0056	-0.0337	-0.0334	-0.0071	0.0133	0.0513**	0.0394	0.0440	0.0274	0.0451
	(0.0242)	(0.0309)	(0.0215)	(0.0277)	(0.0189)	(0.0229)	(0.0156)	(0.0513)	(0.0260)	(0.0316)	(0.0183)	(0.0216)	(0.0253)	(0.0288)	(0.0243)	(0.0285)
Trust: DTA	-0.0238	-0.0339	-0.0193	0.0292	-0.0287	-0.0288	-0.0146	-0.0788	-0.0172	0.0188	-0.0128	-0.0086	-0.0649*	-0.0202	-0.0384	0.0043
	(0.0340)	(0.0440)	(0.0291)	(0.0383)	(0.0250)	(0.0306)	(0.0204)	(0.0697)	(0.0348)	(0.0441)	(0.0247)	(0.0294)	(0.0347)	(0.0403)	(0.0329)	(0.0398)
Intuitive style																
Int.: > 0	0.0135	0.0013	0.0108	-0.0091	-0.0000	0.0064	0.0138	-0.0202	-0.0299	-0.0002	0.0057	0.0173	-0.0041	0.0036	-0.0110	0.0023
	(0.0197)	(0.0256)	(0.0174)	(0.0226)	(0.0153)	(0.0187)	(0.0126)	(0.0419)	(0.0208)	(0.0263)	(0.0149)	(0.0179)	(0.0205)	(0.0237)	(0.0197)	(0.0234)
Int.: < 0	0.0072	0.0164	-0.0068	0.0496*	0.0085	0.0064	-0.0024	0.0104	-0.0170	-0.0324	0.0306*	0.0074	-0.0346	-0.0088	-0.0128	0.0169
	(0.0225)	(0.0288)	(0.0202)	(0.0257)	(0.0176)	(0.0211)	(0.0147)	(0.0475)	(0.0241)	(0.0293)	(0.0172)	(0.0199)	(0.0235)	(0.0267)	(0.0226)	(0.0264)
Int.: DTA	0.0292	0.0563	0.0198	0.0412	-0.0012	-0.0186	-0.0079	-0.0846	-0.0160	0.0027	0.0306	0.0123	0.0796**	0.0420	0.0250	0.0014
	(0.0334)	(0.0424)	(0.0290)	(0.0375)	(0.0250)	(0.0301)	(0.0204)	(0.0681)	(0.0350)	(0.0436)	(0.0247)	(0.0288)	(0.0349)	(0.0398)	(0.0334)	(0.0392)
R^2	0.0864	0.0879	0.0792	0.0960	0.0654	0.0736	0.1024	0.0983	0.0591	0.0623	0.0884	0.0821	0.1240	0.1223	0.1065	0.1211
N	1818	1136	1882	1158	1937	1199	1905	1204	1775	1117	1879	1198	1811	1163	1846	1160

OLS regressions. In Columns 1-6 the dependent variables are agreements (on a 0-1 scale) with the statement that the government should provide a decent standard of living for all everyone who needs it/ Provide income assistance to the poor. In Columns 7-8 and 9-10, the dependent variable is (on a 0-1 scale) the support for increasing the minimum wage and the food stamps program (see Appendix A for precise definitions). In Columns 11-16 the dependent variables are agreements (on a 0-1 scale) with the statements that <<Income differences in Russia are too high>> and support for progressive taxation. The independent variable is the tax information treatment, interacted with the following categorical variables: Whether things in the country are going in right direction/wrong direction/difficult to answer; whether the individual's index of trust toward experts is above mean/below mean/no data; and whether the individual's index of cognitive style is above mean/below mean/no data. Interaction of treatment with prior beliefs on social insurance tax is also included. Marginal effects are reported for each case. All regressions include controls as in the lower part of Table 2, with dummies for missing data. Standard errors are in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$

Table 13: The marginal effects of treatment on redistribution preferences for different population groups.

	Earn more		Work-luck	Altruism	Evade taxes	Satisfaction	Gov spending	President		Government		Governor	
	Main	Foll.	Main	Main	Main	Main	Main	Main	Foll	Main	Foll.	Main	Foll.
Panel A													
All observations	0.0082	0.0109	-0.0059	0.0121	0.0142	-0.0053	0.0162	-0.0142	-0.0291	-0.0035	-0.0063	-0.0080	-0.0307
	(0.0099)	(0.0122)	(0.0675)	(0.1987)	(0.0229)	(0.0106)	(0.0189)	(0.0171)	(0.0221)	(0.0144)	(0.0192)	(0.0142)	(0.0188)
R^2	0.3103	0.2656	0.0557	0.0628	0.0465	0.0690	0.0459	0.0862	0.0817	0.0622	0.0723	0.0533	0.0551
N	1905	1188	1889	1510	1614	1369	1451	1750	1100	1785	1118	1744	1091
Panel B													
Bias: DNK	0.0167	0.0098	-0.1519	-0.2282	0.0529	-0.0053	0.0187	-0.0053	-0.0156	-0.0128	0.0028	-0.0110	-0.0313
	(0.0164)	(0.0207)	(0.1129)	(0.3624)	(0.0392)	(0.0181)	(0.0327)	(0.0287)	(0.0374)	(0.0240)	(0.0327)	(0.0239)	(0.0324)
Bias: Down	-0.0087	0.0135	0.0191	0.1692	-0.0177	-0.0168	0.0212	-0.0045	-0.0160	0.0245	-0.0047	-0.0124	-0.0382
	(0.0160)	(0.0199)	(0.1098)	(0.3044)	(0.0369)	(0.0175)	(0.0306)	(0.0277)	(0.0356)	(0.0234)	(0.0311)	(0.0229)	(0.0306)
Bias: Correct	0.0360	-0.0087	0.0712	-0.0939	0.0283	-0.0007	0.0359	0.0278	0.0398	-0.0116	0.0195	0.0093	0.0134
	(0.0284)	(0.0351)	(0.1909)	(0.5584)	(0.0632)	(0.0294)	(0.0534)	(0.0481)	(0.0626)	(0.0410)	(0.0541)	(0.0400)	(0.0527)
Bias: Up	-0.0022	0.0177	0.2503	0.0852	-0.0146	0.0096	-0.0202	-0.0951**	-0.1395**	-0.0455	-0.0439	-0.0032	-0.0467
	(0.0266)	(0.0321)	(0.1827)	(0.5198)	(0.0628)	(0.0276)	(0.0477)	(0.0454)	(0.0566)	(0.0377)	(0.0482)	(0.0373)	(0.0478)
R^2	0.3136	0.2683	0.0583	0.0659	0.0483	0.0745	0.0473	0.0982	0.1026	0.0758	0.0864	0.0671	0.0638
N	1905	1188	1889	1510	1614	1369	1451	1750	1100	1785	1118	1744	1091

OLS regressions. DV in Columns 1-2: <<I make more money than the majority of Russians>> (agreement on 0-1 scale). Column 3: Agreement (on a 0-1 scale) with the work/luck question (higher values correspond to more role ascribed to luck). Column 4: Log(donation to charity + 0.5). Column 5: 1 - <<Sometimes it is acceptable not to pay taxes>>, 0 - <<Taxes are mandatory>>. Column 6: Average satisfaction (on 0-1 scale) with state services. Column 7: 1 - <<Money from the state budget is spend generally in the right way>>. Columns 8-13: <<How much do you trust: President of Russia/Government of Russia/Governor (or head) of your region>> (0-1 scale). In Panel A the independent variable is the tax information treatment. In Panel B the independent variable is the tax information treatment, interacted with a categorical variable indicating whether the individual's belief was correct, biased upward/downward, or no answer was provided; marginal effects are reported for each case. All regressions include controls as in the lower part of Table 2, with dummies for missing data. Standard errors in parenthesis. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$

Table 14: Marginal effect of treatment on potential mediators.

Table 15: Correlates of potential mediators.

	Earn more Main	Earn more Foll	Work-luck Main	Altruism Main	Evade taxes Main	Satisfaction Main	Gov spending Main	President Foll	President Main	Government Foll	Government Main	Governor Foll	Governor m13
Treatment	0.00827 (0.00979)	0.0100 (0.0121)	0.00322 (0.0649)	-0.0896 (0.193)	0.0146 (0.0224)	-0.0127 (0.00908)	0.0173 (0.0154)	-0.0170 (0.0128)	-0.0210 (0.0170)	-0.00479 (0.0114)	-0.00450 (0.0156)	-0.00774 (0.0124)	-0.0268 (0.0168)
Female	-0.0288*** (0.0108)	-0.0187 (0.0134)	-0.0579 (0.0719)	1.107*** (0.216)	0.00810 (0.0247)	-0.0207** (0.00981)	0.0349** (0.0169)	-0.0107 (0.0141)	-0.00916 (0.0188)	-0.0128 (0.0124)	-0.0318* (0.0172)	-0.00377 (0.0136)	-0.00590 (0.0185)
Age	-0.00314*** (0.000463)	-0.00511*** (0.000574)	0.0211*** (0.00308)	-0.0152* (0.00919)	-0.000323 (0.00106)	-0.00221*** (0.000423)	0.00225*** (0.000719)	0.00103* (0.000604)	0.00126 (0.000806)	0.000117 (0.000535)	-0.000596 (0.000739)	-0.000618 (0.000587)	-0.000781 (0.000803)
Log income	0.171*** (0.00911)	0.128*** (0.0119)	-0.0844 (0.0602)	0.0119 (0.175)	-0.00832 (0.0207)	0.0224*** (0.00838)	-0.0264* (0.0140)	0.0134 (0.0118)	0.0186 (0.0163)	0.00879 (0.0105)	0.0229 (0.0152)	0.00829 (0.0114)	0.0339** (0.0164)
Higher education	0.00770 (0.0110)	0.0255* (0.0135)	-0.109 (0.0733)	-0.258 (0.218)	-0.0374 (0.0253)	0.0118 (0.0103)	-0.0134 (0.0173)	-0.00456 (0.0144)	-0.0243 (0.0192)	0.00331 (0.0128)	-0.00312 (0.0175)	0.0218 (0.0140)	-0.0000386 (0.0189)
Works: full-time	-0.0264* (0.0146)	-0.00595 (0.0187)	0.0134 (0.0983)	0.0758 (0.288)	0.0543 (0.0338)	-0.0191 (0.0138)	0.0263 (0.0233)	-0.0296 (0.0193)	-0.000253 (0.0263)	-0.0360** (0.0171)	-0.0257 (0.0242)	-0.0313* (0.0188)	-0.0287 (0.0266)
Works: Self-employed	-0.00828 (0.0237)	-0.0101 (0.0288)	-0.229 (0.158)	0.172 (0.442)	0.184*** (0.0534)	0.0381* (0.0212)	-0.0463 (0.0374)	0.0119 (0.0304)	0.0619 (0.0398)	0.0163 (0.0274)	0.0225 (0.0369)	0.0186 (0.0297)	0.00361 (0.0397)
Status: Covid vaccinated	-0.0104 (0.0104)	-0.00372 (0.0131)	-0.00242 (0.0694)	-0.0596 (0.204)	-0.0435* (0.0238)	-0.00767 (0.00978)	0.00993 (0.0165)	0.0204 (0.0136)	0.0234 (0.0184)	0.00732 (0.0120)	0.0313* (0.0167)	0.0143 (0.0132)	0.0162 (0.0181)
Status: Econ/finance	-0.00504 (0.0174)	-0.0149 (0.0220)	0.0415 (0.115)	-0.0814 (0.329)	0.0354 (0.0390)	-0.000922 (0.0170)	0.0218 (0.0271)	-0.0121 (0.0227)	-0.0592* (0.0314)	-0.0334 (0.0203)	-0.0221 (0.0282)	0.00155 (0.0224)	-0.00331 (0.0311)
Status: Married	0.000370 (0.0104)	-0.000282 (0.0129)	0.0502 (0.0692)	-0.111 (0.207)	0.00304 (0.0239)	-0.00311 (0.00976)	0.00500 (0.0165)	0.0229* (0.0137)	0.0256 (0.0183)	0.00832 (0.0121)	-0.000836 (0.0166)	-0.0125 (0.0133)	-0.0186 (0.0181)
Status: Student	0.0140 (0.0301)	-0.0637 (0.0434)	-0.130 (0.192)	0.967* (0.557)	-0.0637 (0.0663)	0.0384 (0.0273)	0.0254 (0.0436)	0.0429 (0.0383)	-0.0644 (0.0579)	0.000794 (0.0340)	-0.0521 (0.0535)	0.0390 (0.0370)	0.00618 (0.0574)
Status: Manager/executive	0.0802*** (0.0169)	0.0355* (0.0212)	-0.0922 (0.110)	0.0293 (0.321)	-0.0342 (0.0379)	-0.0512*** (0.0151)	0.0148 (0.0259)	-0.0134 (0.0216)	-0.0365 (0.0290)	-0.00835 (0.0190)	-0.0502* (0.0262)	-0.00970 (0.0206)	-0.0460 (0.0287)
Status: Retired	-0.00959 (0.0161)	0.0277 (0.0194)	-0.212* (0.108)	0.0797 (0.330)	-0.0891** (0.0367)	0.0177 (0.0150)	-0.00186 (0.0258)	0.0289 (0.0211)	0.0354 (0.0273)	-0.000812 (0.0188)	0.0448* (0.0250)	0.188 (0.0206)	0.0175 (0.0271)
Employer: State	0.00800 (0.0135)	-0.00674 (0.0168)	0.0581 (0.0886)	0.134 (0.263)	-0.0796*** (0.0307)	0.0229* (0.0124)	0.00208 (0.0211)	0.0127 (0.0176)	-0.00167 (0.0238)	0.00259 (0.0155)	0.0161 (0.0216)	0.0204 (0.0170)	-0.00229 (0.0232)
Intuitive	-0.00561 (0.00559)	-0.00265 (0.00699)	0.0475 (0.0370)	0.127 (0.106)	0.00285 (0.0125)	-0.00397 (0.00491)	0.0126 (0.00876)	-0.00316 (0.00717)	0.00351 (0.00980)	-0.00894 (0.00638)	-0.00310 (0.00895)	-0.0113 (0.00701)	-0.00496 (0.00967)
Trust experts	0.00604 (0.00580)	0.0126* (0.00718)	-0.217*** (0.0386)	0.793*** (0.112)	-0.0386*** (0.0132)	0.0396*** (0.00521)	-0.0212** (0.00874)	0.0340*** (0.00750)	0.0324*** (0.00987)	0.0451*** (0.00669)	0.0516*** (0.00897)	0.0491*** (0.00733)	0.0620*** (0.00971)
Econ knowledge	0.0634** (0.0271)	0.122*** (0.0341)	-0.268 (0.181)	0.660 (0.539)	0.0454 (0.0614)	0.0215 (0.0252)	-0.0661 (0.0422)	0.0276 (0.0351)	0.0548 (0.0482)	0.0439 (0.0311)	0.0882** (0.0434)	-0.0116 (0.0338)	-0.0438 (0.0472)
Budget revenue: Taxes	0.00554 (0.00704)	-0.0105 (0.00867)	0.0577 (0.0465)	0.181 (0.141)	-0.00274 (0.0258)	-0.00388 (0.00652)	-0.00360 (0.0111)	-0.0610*** (0.0160)	-0.0303 (0.0198)	-0.0466*** (0.00813)	0.000477 (0.0111)	-0.0344** (0.00884)	-0.00302 (0.0120)
FNS: Visited past year	-0.00990 (0.0112)	-0.00772 (0.0140)	-0.0931 (0.0744)	0.106 (0.216)	-0.0264 (0.0253)	-0.00288 (0.0104)	0.0300* (0.0175)	0.0169 (0.0147)	0.00991 (0.0195)	0.0126 (0.0130)	0.00949 (0.0178)	0.0158 (0.0141)	0.0239 (0.0193)
Property tax	0.0220* (0.0117)	0.0218 (0.0149)	0.0155 (0.0783)	0.185 (0.235)	-0.0233 (0.0270)	-0.0175 (0.0109)	0.00590 (0.0186)	-0.00906 (0.0154)	-0.0189 (0.0210)	-0.00894 (0.0137)	-0.0365* (0.0195)	-0.0391*** (0.0150)	-0.0722*** (0.0211)
Politics: Wrong way	-0.0679*** (0.0127)	-0.0785*** (0.0155)	0.814*** (0.0841)	-0.862*** (0.246)	0.220*** (0.0283)	-0.211*** (0.0116)	0.499*** (0.0200)	-0.547*** (0.0160)	-0.524*** (0.0213)	-0.423*** (0.0144)	-0.406*** (0.0196)	-0.305*** (0.0158)	-0.281*** (0.0213)
Tax knowledge: Below	0.00554 (0.00704)	-0.00280 (0.00867)	0.0577 (0.0465)	0.181 (0.141)	0.0122 (0.0160)	-0.00388 (0.00652)	0.0181 (0.0111)	0.0109 (0.00916)	0.00393 (0.0121)	-0.00352 (0.00813)	0.000477 (0.0111)	0.0137 (0.00884)	0.0111 (0.0120)
Tax knowledge: Correct	0.00267 (0.00650)	0.00538 (0.00799)	0.0165 (0.0430)	-0.223* (0.135)	-0.000883 (0.0149)	-0.0183*** (0.00608)	-0.00283 (0.0101)	-0.0220** (0.00856)	-0.0413*** (0.0113)	-0.0286*** (0.00756)	-0.0393*** (0.0103)	-0.0201** (0.00826)	-0.0318*** (0.0112)
Tax knowledge: Above	0.0322*** (0.0106)	0.0335*** (0.0128)	0.0215 (0.0703)	-0.00169 (0.206)	-0.00113 (0.0241)	0.0197** (0.00945)	-0.0229 (0.0158)	0.00505 (0.0136)	-0.0161 (0.0180)	-0.0126 (0.0120)	-0.0185 (0.0164)	-0.000213 (0.0131)	0.00742 (0.0176)
Constant	-1.441*** (0.0953)	-0.970*** (0.123)	2.688*** (0.630)	6.162*** (1.850)	1.317*** (0.215)	0.344*** (0.0869)	0.609*** (0.147)	0.627*** (0.123)	0.601*** (0.170)	0.555*** (0.110)	0.408*** (0.158)	0.518*** (0.120)	0.326* (0.170)
N	1905	1188	1889	1510	1614	1369	1451	1750	1100	1785	1118	1744	1091
R2	0.327	0.292	0.134	0.126	0.0978	0.327	0.373	0.494	0.464	0.421	0.394	0.282	0.253

OLS regressions. DVs are as in Table ??compare_h4table_compare_h4ndard errors in parentheses.

* $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$

	Earn more		Work-luck	Altruism	Evade taxes	Satisfaction	Gov spending	President		Government		Governor	
	Main	Foll.	Main	Main	Main	Main	Main	Main	Foll.	Main	Foll.	Main	Foll.
Political attitudes													
Pol: Right	-0.0027	0.0239	-0.0642	0.0380	-0.0016	-0.0008	0.0339	-0.0442*	-0.0340	-0.0221	-0.0363	-0.0072	-0.0590*
	(0.0193)	(0.0234)	(0.1282)	(0.3734)	(0.0417)	(0.0182)	(0.0328)	(0.0241)	(0.0318)	(0.0222)	(0.0300)	(0.0241)	(0.0325)
Pol: Wrong	0.0229	0.0078	0.0368	0.1324	0.0064	-0.0002	0.0043	0.0150	0.0175	0.0207	0.0424*	0.0078	0.0175
	(0.0151)	(0.0187)	(0.1005)	(0.2988)	(0.0351)	(0.0134)	(0.0212)	(0.0194)	(0.0256)	(0.0171)	(0.0235)	(0.0188)	(0.0253)
Pol: DTA	-0.0077	0.0003	0.0166	-0.5280	0.0403	-0.0542***	0.0329	-0.0396	-0.0716**	-0.0300	-0.0523*	-0.0343	-0.0724**
	(0.0178)	(0.0225)	(0.1200)	(0.3656)	(0.0430)	(0.0188)	(0.0333)	(0.0256)	(0.0342)	(0.0224)	(0.0309)	(0.0244)	(0.0334)
Trust of experts													
Trust: > 0	0.0042	0.0334*	0.0305	0.1436	0.0371	-0.0220*	0.0279	-0.0074	-0.0116	-0.0063	0.0007	-0.0101	0.0140
	(0.0141)	(0.0177)	(0.0943)	(0.2763)	(0.0320)	(0.0131)	(0.0226)	(0.0184)	(0.0246)	(0.0165)	(0.0227)	(0.0179)	(0.0244)
Trust: < 0	-0.0102	-0.0278	0.0627	-0.6417*	-0.0029	-0.0181	0.0211	-0.0397*	-0.0598*	-0.0069	-0.0235	-0.0160	-0.0839***
	(0.0180)	(0.0220)	(0.1203)	(0.3556)	(0.0413)	(0.0162)	(0.0270)	(0.0234)	(0.0308)	(0.0207)	(0.0282)	(0.0228)	(0.0304)
Trust: DTA	0.0409*	0.0135	-0.1549	0.2655	-0.0265	0.0264	-0.0196	0.0003	0.0296	0.0052	0.0184	0.0149	-0.0387
	(0.0237)	(0.0299)	(0.1568)	(0.5074)	(0.0564)	(0.0253)	(0.0395)	(0.0322)	(0.0436)	(0.0283)	(0.0399)	(0.0316)	(0.0434)
Intuitive style													
Int.: > 0	0.0201	0.0036	0.0319	-0.1601	-0.0133	-0.0057	0.0159	-0.0140	0.0116	0.0091	0.0174	-0.0133	-0.0213
	(0.0145)	(0.0182)	(0.0965)	(0.2879)	(0.0331)	(0.0133)	(0.0226)	(0.0189)	(0.0256)	(0.0169)	(0.0234)	(0.0184)	(0.0253)
Int.: < 0	0.0130	0.0154	0.0274	0.4381	0.0107	-0.0169	0.0094	0.0019	-0.0071	-0.0028	0.0106	0.0070	0.0058
	(0.0168)	(0.0204)	(0.1125)	(0.3265)	(0.0378)	(0.0153)	(0.0269)	(0.0217)	(0.0286)	(0.0194)	(0.0262)	(0.0213)	(0.0285)
Int.: DTA	-0.0382	0.0150	-0.1041	-0.9526*	0.0910	-0.0311	0.0358	-0.0591*	-0.1204***	-0.0424	-0.0886**	-0.0210	-0.1063**
	(0.0241)	(0.0298)	(0.1571)	(0.5024)	(0.0569)	(0.0254)	(0.0385)	(0.0326)	(0.0419)	(0.0288)	(0.0395)	(0.0314)	(0.0421)
R^2	0.3298	0.2935	0.1305	0.1179	0.0984	0.3139	0.3714	0.4917	0.4663	0.4154	0.3904	0.2739	0.2516
N	1905	1188	1889	1510	1614	1369	1451	1750	1100	1785	1118	1744	1091

OLS regressions. DV in Columns 1-2: <<I make more money than the majority of Russians>> (agreement on 0-1 scale). Column 3: Agreement (on a 0-1 scale) with the work/luck question (higher values correspond to more role ascribed to luck). Column 4: Log(donation to charity + 0.5). Column 5: 1 - <<Sometimes it is acceptable not to pay taxes>>, 0 - <<Taxes are mandatory>>. Column 6: Average satisfaction (on 0-1 scale) with state services. Column 7: 1 - <<Money from the state budget is spend generally in the right way>>. Columns 8-13: <<How much do you trust: President of Russia/Government of Russia/Governor (or head) of your region>> (0-1 scale). The independent variable is the tax information treatment, interacted with the following categorical variables: Whether things in the country are going in right direction/wrong direction/difficult to answer; whether the individual's index of trust toward experts is above mean/below mean/no data; and whether the individual's index of cognitive style is above mean/below mean/no data. Interaction of treatment with prior beliefs on social insurance tax is also included. Marginal effects are reported for each case. All regressions include controls as in the lower part of Table 2, with dummies for missing data. Standard errors are in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$

Table 16: The marginal effects of treatment on potential mediators for different population groups.

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A Survey instrument[6]

- Your gender *(Male/Female)*

- How old are you? *(Age in years)*

- Where are you currently residing? *(List of Russian regions)*

- Your settlement type *(Urban/Rural/Urban-type settlement/Difficult to answer)*

- What is your education level *(Primary or incomplete secondary/ Completed secondary (10 or 11 grades)/Technical and vocational education/Secondary special/Incomplete higher (2 or more years without diploma)/Bachelor's degree/Master's degree/Specialist degree/Doctoral degree/Difficult to answer)*

- What is your employment status? *(Self-employer or entrepreneur/Full time/Part time/Temporary employment/Medical leave/Unpaid leave/Not employed, nor looking for work/Not employed, looking for work/Difficult to say)*

- Please mark all that applies to your employer (several response options are possible) *(It is a private company with less than 100 employees/It is a charitable or non-profit organization/It is an IT company/ It is a state or state-owned company/None of the above/Difficult to answer)*

- Please mark all that applies to you (several response options are possible) *I am a full-time student/I am retired or receive disability benefits/I work in finance or accounting, or have economics education/Married or living in civil partnership/Employed in a managerial position/Paying a home loan/Covid vaccinated/None of the above/Difficult to answer)*

- Your total HOUSEHOLD INCOME is equal to the sum of your income from all sources prior to taxes, and incomes of your spouse and everyone residing with you and sharing financial responsibilities. What is your household income over the past month? *(Less than 10000 Roubles/From 10000 to 19999 Roubles/From 20000 to 34999 Roubles/From 35000 to 49999 Roubles/From 50000 to 74999 Roubles/From 75000 to 99999 Roubles/From 100000 to 124999 Roubles/From 125000 to 149999 Roubles/From 150000 to 199999 Roubles/From 200000 to 249999 Roubles/From 250000 to 299999 Roubles/300000 Roubles or above/Difficult to answer/Prefer not to say)*

- How many people (counting you) are living with you with whom you share financial responsibilities? *(1/2/3/4/5/Other/Difficult to answer)*

- Your total PERSONAL INCOME is equal to the sum of your income from all sources prior to taxes. What was your personal income over the past month? *(Less than 10000 Roubles/From 10001 to 20000 Roubles/From 20001 to 30000 Roubles/From 30001 to 40000 Roubles/From 40001 to 50000 Roubles/From 50001 to 60000 Roubles/From 60001 to 70000 Roubles/From 70001 to 80000 Roubles/From 80001 to 90000*

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[6]This is the English translation of the survey instrument. The Russian original is available at the project Github repository https://github.com/ZakharovAlexei/Tax-visibility-experiment

Roubles/From 90001 to 100000 Roubles/From 100001 to 125000 Roubles/From 125001 to 150000 Roubles/From 150001 to 175000 Roubles/From 175001 to 200000 Roubles/200001 Roubles or above/Difficult to answer/Prefer not to say)

- How many children do you have? *(None/One/Two/Three/Four/Five or more/Difficult to answer/Prefer not to say)*

- Please tell me how much do you agree with these statements: I don't like to have to do a lot of thinking/I try to avoid situations that require thinking in depth about something/I prefer to do something that challenges my thinking abilities rather than something that requires little thought/I prefer complex to simple problems/Thinking hard and for a long time about something gives me little satisfaction/I trust my initial feelings about people/I believe in trusting my hunches/My initial impressions of people are almost always right/When it comes to trusting people, I can usually rely on my "gut feelings"/I can usually feel when a person is right or wrong even if I can't explain how I know *(Completely agree/Somewhat agree/Somewhat disagree/Completely disagree/Difficult to answer)*

- How much do you trust the following groups of people? People you know personally/People you meet for the first time/Experts /Scientists/ Economists *(Completely trust/Somewhat trust/Somewhat distrust/Completely distrust/Difficult to answer)*

- How would you assess your knowledge of economics? *Very poor/Poor/Satisfactory/Good/Excellent//Difficult to answer)*

- Let's talk about Russia's tax system. Please tell how you pay your income tax? (*Through the accounting office of my firm or organization/ I file my own income tax declaration/I do not pay income tax/I have no taxable income/Difficult to answer/Prefer not to say)*

- Did you have to visit Federal tax service (FNS) offices during the past year? *Yes, I visited a FNS office during the past year/No, I did not visit a FNS office during the past year/Difficult to answer/Prefer not to say)*

- Please tell whether in 2020 you personally had to pay a property tax on any of the following types of property (several response options are possible) *(Apartment/House, dacha/Automobile/Land plot/Garage/Other/I have no property subject to taxation/I do not pay taxes on any of my property (due to exemption of for other reason)/Difficult to answer/Prefer not to say)*

- Do you know what is the current income tax rate? If you do, tell the percentage *(Enter percentage from 0 to 100/Difficult to answer)*

- Russian employers may make various insurance payments to the state that are linked to the salaries of their employees. Do you know anything about this? *(Yes, I know this well/Yes, I know something/No, I hear about this for the first time/Difficult to answer)*

- How big do you think are the insurance payments paid by Russian employers for most of their employees, as a percentage of employee salary? Tell the percentage, at least approximately *(Enter percentage from 0 to 100/Difficult to answer)*

- Russia has a value added tax that is levied on a part of the revenue of goods and services producers. Do you know anything about this? *(Yes, I know this well/Yes, I know something/No, I hear about this for the first time/Difficult to answer)*

- What is the current value added tax rate in Russia that applies to most of goods and services? Tell the percentage *(Enter percentage from 0 to 100/Difficult to answer)*

- Do you think that the Russian state budget is financed mainly from oil and gas exports, mainly from taxes levied on individuals and firms, or about equally from these two sources? *(Mainly from taxes/About equally from taxes and from oil and gas exports/Mainly from oil and gas exports/Difficult to answer)*

- Now, generally speaking, would you say that things in the country are going in the right direction, or in the wrong direction? *(In the right direction/In the wrong direction/Difficult to answer)*

- **The randomized tax treatment text — example for respondent with 60001-70000 Roubles personal income.**

    1. **Control text:** All Russians pay taxes. Consider a Russian with a monthly salary of 70000 Roubles — the same amount as you indicated in the questionnaire. After subtracting the income tax, the worker is left with a net income of 60900 Roubles, while the income tax is 9100 Roubles. This is almost one seventh of the worker's net income. The government expenses are financed by this and other taxes.

    2. **Treatment text:** All Russians pay taxes. Consider a Russian with a monthly salary of 70000 Roubles — the same amount as you indicated in the questionnaire. After subtracting the income tax, the worker is left with a net income of 60900 Roubles, while the income tax is 9100 Roubles. However, the amount of taxes paid from one's salary is much larger. As a rule, the employer pays the state at least 21000 Roubles as social insurance. This is largely a tax on the income. As a result, the government takes in a total of 30100 Roubles. This is almost one half of the worker's net income. The government expenses are financed by these and other taxes.

- Do you agree with any of these statements? You and your family members are paying too much taxes/In Russia the tax burden is lower than in most European countries/Russian government spending is too high/ I make more money than the majority of Russians/Income differences in Russia are too high/Russia needs a progressive tax system, where people who earn more must pay larger proportions of their income to the government/The more money an individual is making, the greater is the proportion of income must be paid to the government as a tax *(Fully agree/Somewhat agree/ Somewhat disagree/ Completely disagree/ Difficult to answer)*

- Some people believe that the government has numerous obligations to its citizens. According to others, government resources and budget are limited. Please tell me, how much do you agree or disagree the government should: Provide a decent standard of living for the unemployed/ Provide housing to all everyone who needs it/ Provide income assistance to the poor *(Fully agree/Somewhat agree/ Somewhat disagree/ Completely disagree/ Difficult to answer)*

- The Russian state budget is limited. There is always an argument on whether specific government needs should receive more or less funding. In your opinion, which of the following budget categories receive too little funding, too much funding, or the right amount of funding? National defense/Social assistance, including pensions and various social transfers/Health care/Education/Security organs, law enforcement and interior forces/Public utilities/Road infrastructure and public transportation *(Too much/Too little/The right amount/Difficult to answer)*

- The minimum wage is the legally defined minimum amount one can receive in a month. In most of Russian regions it is equal to the nationally defined minimum of 12792 Roubles per month. What do you think the national minimum monthly wage should be? *(Less than 12792 Roubles per month/It should be kept at the current level/From 12793 to 15000 Roubles/From 15001 to 20000 Roubles/From 20001 to 25000 Roubles/From 25001 to 30000/From 35001 to 40000 Roubles/From 45001 to 50000 Roubles/Over 50000 Roubles)*

- Currently, an idea to introduce food stamps for low-income citizens is under discussion. The people in need will have a special card with which they will receive points from the federal budget to buy specific foodstuffs. These points will not be used to buy alcohol, cigarettes or other harmful products. Do you think such cards should be introduced? *(Definitely yes/Maybe yes/Maybe not/Definitely not/Difficult to answer)*

- Suppose that you unexpectedly received 30000 Roubles. How much of that sum are you willing to donate to charity? *(Enter amount/Difficult to answer)*

- Do you believe that in today's Russia money from the state budget is spend generally in the right or wrong way? *(In the right way/In the wrong way/Difficult to answer)*

- Tell me, are you generally satisfied with: Quality of utility services (heating, water supply, residential maintenance) that you receive at the place of your permanent residence/The state of roads in our country/ The state of public transport in our country/ Health care system in our country/ Law enforcement in our country/ The work of courts in our country/ Education system in our country *(Definitely yes/ Rather yes/ Rather no/ Definitely no/ Difficult to answer)*

- How much do you trust: President of Russia/Government of Russia/Governor (or head) of your region *(Completely trust/Somewhat trust/Somewhat distrust/Completely distrust/Difficult to answer)*

- Please tell me how do you feel about some people avoiding paying taxes? *(Taxes are mandatory, and there is no justification for someone who does not pay them/ Sometimes it is acceptable not to pay taxes/*

Difficult to answer)

- Where would you place your opinion on this scale? *(1 Hard work usually leads to a better life/2/3/4/5 Hard work usually does not bring success, it is a matter of luck and connections/Difficult to answer)*

- Please tell us whether or not in the future you intend to: Take part in any charitable activity/Sign petitions/File complaints about unsatisfactory work of city or municipal authorities/Vote in elections of any level/Open my own business, become an entrepreneur/Change my place of employment/work more than I do today/Work less than I do today/Do volunteer work (meaning unpaid work, such as in crisis centers, hospitals, nursing homes, social services)/Participate in the meetings of homeowners associations/Make donations to political parties, projects or organizations/Seek employment abroad/Receive a vaccine against COVID-19 *(Definitely yes/ Rather yes/ Rather no/ Definitely no/ Difficult to answer)*

- Thank you for your time! If you have any comments you can leave them here *(Enter a comment/ Difficult to answer)*

B Calculation of mediation effects

Our goal here is to explore whether, for some groups of people, the effect of treatment on redistribution preferences and preferences toward government spending is mediated by the treatment's effect on more primitive factors. We proceed to estimate the following equations:

$$M_i = \alpha + \gamma T_i + \mu X_i + \epsilon_i, \tag{2}$$

$$Y_i = \alpha' + \beta_1 M_i + \beta_2 T_i + \mu' X_i + \epsilon'_i, \tag{3}$$

where T_i is the treatment dummy variable, Y_i is the outcome, M_i the mediating variable, and X_i are the control variables. The total effect of treatment on the outcome variable will be equal to $\beta_2 + \gamma\beta_1$, and the mediated effect of treatment on the outcome variable will be $\gamma\beta_1$ (Baron and Kenny, 1986). Confidence intervals for the mediated treatment effects can be calculated using a MCMC procedure described in Imai, Keele and Tingley (2010). This procedure first fits models (4) and (3), then repeatedly simulates values of model parameters from the sampling distribution, and, given the parameters, simulates variables Y and M given $T = 0$ and $T = 1$. The average causal mediation effect (ACME) is calculated as the difference between the outcome variables when the mediator is under treatment or not. The procedure similarly calculates the direct effect and the total (direct plus mediated) effect of treatment.

For every subset of observations considered in Tables 12-13 we will look at every combination of mediator (from Table 14) and dependent variables (from Tables 7 and Columns 5-8 of 6) such that 1) both the mediator and the dependent variable are significantly affected by the treatment, and 2) the dependent variable cannot be in the followup if the mediator is in the main survey. For each such pair we estimate equations (4), (3) and calculate confidence intervals for the mediation effect.[7]

The results of estimation are reported in Table 17. We show only those cases for which ACME is significant a 90% level. The first column of the table gives the subset of subjects for which the mediation effects are estimated. The second and third columns show the outcome variable and mediator variable. The fourth, fifth and sixth columns show the ACME, total effect, and the share of ACME in the total effect. The seventh column shows the significance level of ACME (either 90% or 95%).

We find evidence that the effect of the tax information treatment on attitudes on state spending flows through trust in government institutions. For individuals who replied *Difficult to answer* to the political beliefs question, the treatment decreases trust in the President which, leads one to believe that state spending is too high; this effect is significant at a 90% level. For individuals who believed that things in the country are going in the right direction, trust in the President similarly channels the effect of the treatment on state spending belief in the follow-up survey. An additional channel for the treatment's effect on opinion about state spending is satisfaction with public goods provision; this is significant at a 95% level for individuals who replied *Difficult to answer* to the political beliefs question. Between 14% and 23% of the total treatment effect is mediated by these channels.

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[7]The control variables in each regression are the same as used in Table 9, with the exception that the trust in experts and cognitive style variables are not if the subset is selected based on one of these variables.

In the group of respondents with no data on intuitive cognitive style (meaning they replied *Difficult to answer*) to at least one of the five questions composing the scale) trust in the regional governor mediated the treatment's negative effect on the amount of minimum wage. This is additional evidence that trust in government institutions can be a channel affecting redistribution preferences.

These results must be interpreted with caution due to the possibility of confounding variables that affect both mediator and outcome variables. The algorithm to calculate the ACME assumes that the error terms (4) and (3) are uncorrelated. If there is a large enough positive correlation between the error terms due to an unobserved variable, then the observed mediation effect may not be present or even be of an opposite sign. Using the `medsens` package in Stata (Imai, Keele and Yamamoto, 2010), the MCMC procedure is repeated for different values ρ of correlation between ϵ_i and ϵ_i'. The final column of Table 17 reports the value of ρ at which the ACME will be zero. These values stand at between 0.1872 and 0.2392. At the same time, the correlations between the dependent variables in Tables 6 and Columns 5-8 of Table 6 and the agreement with the statement that things in the country are heading in the wrong direction (which is our most significant covariate of redistribution preferences) are equal to at most 0.3294. Hence, we interpret the values of ρ coefficients are substantial and supporting our claims.

Condition	Outcome	Mediator	ACME (90% CI)	Total Effect (90% CI)	% TE mediated (90% CI)	ACME level	ρ
Country going: NA	Gov spend too high (main, R)	Satisf. with gov. services	-0.0135 (-0.0251,-0.0034)	-0.0573 (-0.1065,-0.0039)	0.2275 (0.1158,0.9168)	.95	0.1872
Country going: NA	Gov spend too high (main, R)	Trust President (main)	-0.0087 (-0.0177,-0.0005)	-0.0609 (-0.1053,-0.0138)	0.1438 (0.0815,0.5013)	.9	0.1950
Country going: NA	Gov spend too high (main, R)	Trust President (foll)	-0.0165 (-0.0318,-0.0036)	-0.0788 (-0.1378,-0.0151)	0.2042 (0.1164,0.6630)	.95	0.2024
Country going: Right way	Gov spend too high (foll., R)	Trust President (main)	-0.0153 (-0.0312,-0.0010)	-0.0656 (-0.1272,0.0009)	0.2147 (-0.2346,0.7872)	.9	0.2392
Intuitive style: NA	Min wage (foll)	Trust Governor (foll)	-0.0377 (-0.0723,-0.0102)	-0.1464 (-0.2660,-0.0169)	0.2438 (0.1287,0.8823)	.95	0.1809

Table 17: MCMC estimates of mediation effects.

C   Theoretical model

Here we develop a model that illustrates the logic of our argument that learning about the state sector size can decrease one's perception of state competence, leading to a reduced preference for redistribution.

Suppose that there is a continuum of individuals characterized by observable income $y \in [\underline{y}, \bar{y}]$, with $\underline{y} > 0$, $E[y] = 1$, and that there is a government that taxes the observable income at rate $t \in [0, 1]$.

There are two key variables, relevant to the production of public goods, that are unobserved by the individuals. First, the state can be either inefficient (denoted by $\theta = 0$) or efficient ($\theta = 1$) at production of public goods. Denote be $q \in (0, 1)$ the probability that the state is inefficient.

Second, there may either be no unobserved income ($\tau = 0$), or there unobserved income ($\tau = 1$). In either case, private consumption of individual with income y is equal to $(1 - t)y$. If there is no unobserved income, the pre-tax income of individual with observable income y is equal to y, and the total amount of taxes that individual pays is ty. If there is unobserved income, then the actual pre-tax income of that individual is $(1+T)y$, where $T > 0$, and the total tax paid is $(t + T)y$.

Assume that the individuals care about two things: Private consumption and the amount of public good produced. The state budget is equal to t if there is no hidden income, and to $t + T$ if there is hidden income. Assume that either 0 or 1 units of the good are produced; the probability that 1 unit is produced in state $\theta \in \{0, 1\}$ given state budget x is equal to $g_\theta(x)$, where $g_\theta : [0, T + 1] \to [0, 1)$ are twice differentiable, strictly increasing and concave functions, with $g_0(x) < g_1(x)$, $g_0'(x) < g_1'(x)$ for $x \in (0, T + 1]$, $g_0'(T + 1) < \underline{y}$, and $\max\{g_1'(0), g_1'(T)\} > \bar{y}$. We further impose the following condition:

Assumption 1 For all $x \in [0, T + 1]$ we have $\frac{g_1'(x)}{g_1(x)} < \frac{g_0'(x)}{g_0(x)}$.

This condition means that, for any level of state spending x, the relative marginal product of state spending is higher in state $\theta = 0$. It is satisfied, for example, when $g_1(x) = ag_0(x) + b$ for some $a > 1$, $b > 0$.

Assume that the individual observes a tax rate $t_0 \in (0, 1)$, the level of public good production $\gamma \in \{0, 1\}$, and whether there was unobserved income: $\tau \in \{0, 1\}$. Denote by $p(T, t_0, \gamma, \tau)$ the probability that $\theta = 0$ conditional on these values. The expected payoff of individual with income y will be given by

$$u(y, T, t, t_0, \gamma, \tau) = (1 - t)y + p(T, t_0, \gamma, \tau)g_0(t + \tau T) + (1 - p(T, t_0, \gamma, \tau))g_1(t + \tau T). \tag{4}$$

Denote by $t^*(y, T, t_0, \gamma, \tau)$ the maximand of (4). The optimal state size for individual with income y conditional on t_0, γ, and τ will then be $t^*(y, T, t_0, \gamma, \tau) + \tau T$.

We proceed to compare the optimal size of the state sector for two cases: when the individual learns that no hidden income is present, and when the individual learns that there is hidden income. It turns out that individuals will demand a smaller state sector upon learning that there is hidden income. Formally, the following statement can be made:

Proposition 1 We have $t^*(y, T, t_0, \gamma, 0) > t^*(y, T, t_0, \gamma, 1) + T$ for $\gamma \in \{0, 1\}$, $t_0 \in (0, 1]$.

Assumption 1 implies that the posterior probabilities $p(T, t_0, \gamma, 1)$ increase as T increases. Hence, if T is large, then, *ceteris paribus*, becoming aware of previously unobserved income increases one's belief that the state is

inefficient, relative to the corresponding belief in case there is no unobserved income. This, in turn, leads to a lower demand for state spending.

Proof of Proposition 1. We have the following first-order condition for the maximization of u with respect to t:

$$\frac{\partial u(y, T, t, t_0, \gamma, \tau)}{\partial t} = -y + g_0'(t + \tau T) + (1 - p(T, t_0, \gamma, \tau))(g_1'(t + \tau T) - g_0'(t + \tau T)) = 0 \equiv H.$$

Our assumptions with respect to the first and second derivatives of g_0, g_1 guarantee us a unique solution with $t^*(y, T, t_0, 1, 1) + T \in (0, T + 1)$.

Let $\tau = 1$ and put

$$p_0 = p(T, t_0, 0, 1) = \frac{q(1 - g_0(t_0 + T))}{q(1 - g_0(t_0 + T)) + (1 - q)(1 - g_1(t_0 + T))},$$

$g_i(t + T) = g_i$, and $g_i(t_0 + T) = \bar{g}_i$ for $i = 0, 1$. We have

$$\frac{\partial H}{\partial t} = p_0 g_0'' + (1 - p_0)g_0'',$$

$$\frac{\partial H}{\partial T} = p_0 g_0'' + (1 - p_0)g_0'' + \frac{q(1 - q)(g_1' - g_0')}{((1 - q)g_1 + qg_0)^2}(g_1' - g_0')(\bar{g}_1' \bar{g}_0 - \bar{g}_0' \bar{g}_1).$$

Hence

$$\frac{\partial(t + T)}{\partial T} = -\frac{\frac{\partial H}{\partial T}}{\frac{\partial H}{\partial t}} + 1 = -\frac{q(1 - q)(g_1' - g_0')}{\frac{\partial H}{\partial t}((1 - q)g_1 + qg_0)^2}(g_1' - g_0')(\bar{g}_1' \bar{g}_0 - \bar{g}_0' \bar{g}_1).$$

This value is negative if and only if

$$(g_1' - g_0')(\bar{g}_1' \bar{g}_0 - \bar{g}_0' \bar{g}_1) < 0,$$

so $t^*(y, T, t_0, 1, 1) + T$ decreases with T under Assumption 1. Now, as $t^*(y, T, t_0, 1, 1) = t^*(y, 0, t_0, 1, 1) = t^*(y, 0, t_0, 1, 0)$, we have

$$t^*(y, T, t_0, 1, 1) + T = t^*(y, 0, t_0, 1, 1) + \int_0^T \frac{\partial(t^*((y, t, t_0, 1, 1) + t)}{\partial t} dt < t^*(y, T, t_0, 1, 0). \tag{5}$$

The expression (5) is similarly derived for $\gamma = 0$. **Q.E.D.**