

**National Research University Higher School of Economics**

**Statement of Opinion**  
**on compliance of the Empirical Research Project with ethical norms**

I hereby certify that the project titled "Tax salience and preferences for redistribution" (Alexey Zakharov, Associate Professor, Faculty of Economic Sciences, Department of Theoretical Economics, HSE) was reviewed by the Institutional Review Board of the National Research University Higher School of Economics (HSE IRB) at its meeting on 12th November, 2021 in line with the procedure established at the university. Based on the vote held by its members, the IRB decision is approved as follows:

*The empirical research project conforms entirely to ethical standards, and can be implemented in its current form.*

SIGNATURE:



Professor V.V.Radaev

Chair of the HSE Institutional Review Board  
HSE First Vice-rector

Date: November 12, 2021