

Real-Effort Task

You are invited to participate in a research study by Logan Krebs, a graduate researcher at Utah State University and Dr. Lucas Rentschler, a Senior Research Fellow and the Director of the Experimental Economics Program at the Center for Growth and Opportunity at Utah State University. This research is funded by Utah State University

The purpose of this research is to study the behavior of individuals concerning their reporting of income for tax purposes. You are being asked to participate in this research because you signed up for participating in online surveys on Prolific.com.

Your participation in this study is voluntary and you may withdraw your participation at any time for any reason.

If you take part in this study, you will be asked to participate in a task to earn money and then asked to report that income for tax purposes. The task will be completed on a computer. You will be asked to look at a series of 5x5 tables containing 0's and 1's. You will be tasked with counting the number of 1's and reporting this for a profit. You will subsequently be asked to report what you have earned subject to a tax. Before you complete the study, you will be asked to take a short survey. The survey will consist of standard demographic questions, such as sex, age, race/ethnicity etc., and socio-economic preferences. Your total participation in this project is expected to be 30 minutes.

The possible risks of participating in this study include loss of confidentiality. Although you will not directly benefit from this study, it has been designed to learn more about tax-reporting behavior.

We will make every effort to ensure that the information you provide remains confidential. We will not reveal your identity in any publications, presentations, or reports resulting from this research study.

We will collect your information through an online survey. Online activities always carry a risk of a data breach, but we will use systems and processes that minimize breach opportunities. This data will be securely stored in a restricted-access folder on Box.com, an encrypted, cloud-based storage system. Deidentified data will be maintained indefinitely for use in future research and publications.

For your participation in this research study, you will receive on average \$6.50. You will receive \$3 for completing the post-study questionnaire and will have the opportunity to earn an additional \$3-\$4 during the study. If you choose to withdraw from the study, you will be paid a \$2 participation fee. You can decline to participate in any part of this study for any reason and can end your participation at any time.

If you have any questions about this study, you can contact the Principal Investigator (404) 652 9176 or a01864304@usu.edu. Thank you again for your time and consideration.

If you have any concerns about this study, please contact Utah State University's Human Research Protection Office at (435) 797-0567 or irb@usu.edu.

By continuing to the survey, you agree that you are 18 years of age or older and wish to participate. You agree that you understand the risks and benefits of participation, and that you know what you are being asked to do. You also agree that if you have contacted the research team with any questions about your participation and are clear on how to stop your participation in this study if you choose to do so. Please be sure to retain a copy of this form for your records.