Rosenfeld, B., Imai, K., & Shapiro, J. N. (2016). An Empirical Validation Study of Popular Survey Methodologies for Sensitive Questions. *American Journal of Political Science*, *60*(3), 783–802. https://doi.org/10.1111/ajps.12205

Rothenberg, A. D., Gaduh, A., Burger, N. E., Chazali, C., Tjandraningsih, I., Radikun, R., Sutera, C., & Weilant, S. (2016). Rethinking Indonesia's Informal Sector. *World Development*, *80*, 96–113. https://doi.org/10.1016/j.worlddev.2015.11.005

Slemrod, J. (2008). Does It Matter Who Writes the Check to the Government? The Economics of Tax Remittance [Publisher: The University of Chicago Press]. *National Tax Journal*, *61*(2), 251–275. https://doi.org/10.17310/ntj.2008.2.05

Slemrod, J., & Weber, C. (2012). Evidence of the invisible: Toward a credibility revolution in the empirical analysis of tax evasion and the informal economy. *International Tax and Public Finance*, *19*(1), 25–53. https://doi.org/10.1007/s10797-011-9181-0

Suharnoko, B., Castaneda Nunez, J. L., Chairunissa, T. F., Farid, M. N., Poerwanto, J., & Wirapati, B. A. (2020). *Applying Behavioral Insights to Promote SME Tax Compliance in Indonesia : Activity Report* (Text/HTML No. 157456). The World Bank. Retrieved May 22, 2024, from https://documents.worldbank.org/en/publication/documents-reports/documentdetail/448871615957692506/Applying-Behavioral-Insights-to-Promote-SME-Tax-Compliance-in-Indonesia-Activity-Report

Tatariyanto, F. (2014). Taxing the Underground Economy: The Case of Indonesia. *Journal of Economics and Sustainable Development*, *5*(27), 236–250. https://doi.org/https://api.semanticscholar.org/CorpusID:55248921

Timofte (Coca), C., Socoliuc, M., & Grosu, V. (2019). Measuring tax evasion. Conceptual approaches. *The USV Annals of Economics and Public Administration*, *19*(1(29)), 116–121. Retrieved May 22, 2024, from http://annals.feaa.usv.ro/index.php/annals/article/view/1149

Tørsløv, T., Wier, L., & Zucman, G. (2023). The Missing Profits of Nations. *The Review of Economic Studies*, *90*(3), 1499–1534. https://doi.org/10.1093/restud/rdac049

Waseem, M. (2022). The Role of Withholding in the Self-Enforcement of a Value-Added Tax: Evidence from Pakistan. *The Review of Economics and Statistics*, *104*(2), 336–354. https://doi.org/https://doi.org/10.1162/rest_a_00959

Waseem, M. (2023). Overclaimed refunds, undeclared sales, and invoice mills: Nature and extent of noncompliance in a value-added tax. *Journal of Public Economics*, *218*, 104783. https://doi.org/10.1016/j.jpubeco.2022.104783

Yang, J., & Moerenhout, T. (2024). Information campaigns and public perceptions of structural reforms: Evidence from a survey experiment on gasoline subsidy reform in Nigeria. *Journal of Policy Analysis and Management*, *42*(2), 509–529. https://doi.org/https://doi.org/10.1002/pam.22561

Appendix

Table A1: Balancing Table

	Group A		Group B		(A)-(B)	
Variable	N	Mean	N	Mean	N	Mean difference
Sole Proprietorship	1405	0.601	1550	0.554	2955	0.047***
		(0.013)		(0.013)		
Less than 10 years of age	1405	0.273	1550	0.270	2955	0.002
		(0.012)		(0.011)		
Manufacturing	1405	0.470	1550	0.468	2955	0.002
		(0.013)		(0.013)		
Facing informal competition	1405	0.363	1550	0.378	2955	-0.015
		(0.013)		(0.012)		
Retail/Wholesale	1405	0.220	1550	0.205	2955	0.015
		(0.011)		(0.010)		
Services	1405	0.323	1550	0.308	2955	0.015
		(0.012)		(0.012)		
Local Market (Main)	1405	0.683	1550	0.657	2955	0.026
		(0.012)		(0.012)		
Informality is an obstacle	1405	0.373	1550	0.358	2955	0.015
		(0.013)		(0.012)		
Has a bank account	1405	0.723	1550	0.709	2955	0.014
		(0.012)		(0.012)		
External audit	1405	0.180	1550	0.187	2955	-0.007
		(0.010)		(0.010)		
Inspected by tax authority	1405	0.130	1550	0.144	2955	-0.014
		(0.009)		(0.009)		
Subject to CIT	1405	0.532	1550	0.535	2955	-0.003
		(0.013)		(0.013)		
Subject to VAT	1405	0.496	1550	0.517	2955	-0.021
		(0.013)		(0.013)		
Government Contract	1405	0.094	1550	0.105	2955	-0.011
		(0.008)		(0.008)		
Large firm	1405	0.063	1550	0.056	2955	0.007
		(0.007)		(0.006)		
F-test of joint significance (F-stat)						1.382
F-test, number of observations						2955

Note: This table shows the average share of firms reported to have these baseline characteristics in Groups A and B and the differences between the groups. Standard errors are presented in square parenthesis. *** corresponds with a p-value ¡ 0.01.

Table A2: Main Results (weighted using a paired test)

	Control	Treatment	Difference	SE	N
List 1	0.994	1.342	0.348***	0.091	2272
List 2	1.559	1.772	0.213**	0.095	2272
List 1+2	1.268	1.564	0.296***	0.065	2272

Note: The first two rows of this table show the average number of items that were selected by respondents in Groups A and B in the first and second list experiments and the differences between the groups. The third row of the table shows the average number of items selected by respondents in Groups A and B across both list experiments. Standard errors are presented in parenthesis. *** corresponds with a p-value below 0.01. The weights employed are those that ensure the WBES's representativeness in Indonesia across firm size, sector, and region.

Table A3: Degree of Variation in Heterogeneous Treatment Effects

Dimension	List 1	List 2
Sole proprietor	0.025	0.039
Local sales	0.027	0.021
Small	0.084	0.024
Medium	0.045	0.044
Large	0.013	0.006
Less than 10yrs	0.036	0.059
Manager less than 10yrs	0.026	0.026
Manufacturing	0.026	0.032
Retail/Wholesale trade	0.030	0.026
Sales under100mil	0.032	0.027
Sales 100-500mil	0.031	0.025
Sales over500mil	0.022	0.028
Services	0.049	0.040
Informal competition	0.029	0.070
Uses auditor	0.029	0.022
Bank account	0.051	0.027
Visited by DGT	0.069	0.030
Government contract	0.059	0.014
Tax rates obstacle	0.035	0.065
Tax admin obstacle	0.039	0.092
Located in Java	0.026	0.082
Owner manager	0.025	0.017
Female manager	0.040	0.073
Foreign-owned	0.005	0.001
Solely Domestic Sales	0.062	0.034
Believes DGT is fair	0.030	0.039
Makes informal payments	0.055	0.036

Note: The output in this table is based on the causal forest function within the Generalized Random Forest R package. The degree of heterogeneity in reported tax evasion is calculated for each dimension, and the relative degree of variation in heterogeneity for each dimension is placed on a scale from 0 to 1 (i.e. so that the total across all dimensions is equal to 1). This exercise is completed independently for the two list experiments.