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Abstract

What determines demand for government accountability? According to the theory of the rentier state, taxation engages an otherwise acquiescent electorate and increases demand for public transparency, accountability, and fiscal efficiency. This paper tests this theory using an online survey-experiment administered in the United States in which subjects are randomly assigned to one of five informational treatments describing the waste or embezzlement of income or oil-tax revenue. We then assess subject demand for accountability. Several insights emerge. First, intentions matter; embezzlement is punished more severely than incompetence. Second, income-tax embezzlement is punished more severely than oil-tax embezzlement, but only among high-income earners. Third, there is weak evidence that patronage (in the form of an oil-financed tax cut) reduces demand for accountability. Considered jointly, these results suggest an interesting Catch-22 in which a lack of taxation causes government waste and corruption, which is often then used to justify opposition to taxation.

Keywords: Rentier States; Public Finance; Voter Apathy; Political Resource Curse; Survey Experiment

JEL Classification: Q38; Q32; D72; H71

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1 Introduction

What determines demand for good governance and public accountability? While it is often said that there should be "no taxation without representation", the theory of the rentier state suggests the opposite may also be true, and that there may be "no representation without taxation" (Moore and Rakner, 2002; Ross, 2004; Collier and Hoeffler, 2005; Herb, 2005). Central to this theory is the idea that the loss of hard-earned income is perceived to be more costly than that of a windfall (Thaler, 1999; Cherry et al., 2002; Danková and Servátka, 2015). In the context of public finance, this "easy come, easy go" form of mental accounting implies that an electorate demands more accountability and punishment in response to government misuse of tax revenue than of (unearned) windfall revenue.

This theory offers broad implications for the optimal structure of public finance and is especially relevant to resource-rich economies in which government operations are often funded by severance taxes and resource rents and royalties. To the extent that rentierism is pervasive, this may explain why oil-rich economies often suffer from public corruption (Bhattacharyya and Hodler, 2010; Vicente, 2010; Caselli and Michaels, 2013; Brollo et al., 2013), and weak democratic institutions (Tsui, 2011; Caselli and Tesei, 2016). In fact, even within the United States oil booms have been shown to finance tax cuts (James, 2015), reduce civic engagement (Charles and Stephens Jr, 2013; Sances and You, 2022) and cause corruption among state and local public officials (James and Rivera, 2022). Nonetheless, identifying the causal effect of taxation on demand for public accountability using observed, real-world data is challenging. Taxation is endogenous to a host of factors that might also influence demand for accountability such as income, education, culture, and corruption.

We estimate the causal effect of taxation on demand for accountability using an online survey-experiment administered to a sample of eligible U.S. voters. We leverage a (between subjects) 2×2 experimental design which varies the hypothetical reason for government waste (either gubernatorial incompetence or corruption) as well as the source of wasted revenue (either oil or income-tax revenue). In a fifth treatment, we ask subjects to imagine that

their governor has embezzled oil-tax revenue, but has also used that revenue to provide the subject with a significant tax cut. Following exposure to treatment, subjects are asked a series of questions designed to measure their stated demand for accountability including their likelihood of voting for their governor in the next election, their preferred jail sentence, and whether or not the hypothetical behavior of their governor amounted to "theft".

Several insights emerge from our analysis. First, intentions matter; the intentional waste of revenue due to corruption is punished more severely than that caused by incompetence. Second, among high-income subjects (those with household income in excess of one-hundred thousand dollars), income-tax embezzlement is considered more egregious than oil-tax embezzlement. Third, following the revelation of corruption, there is weak evidence that patronage (in the form of an oil-financed tax cut) reduces demand for accountability. Fourth, effect sizes increase among conservatives and Republicans, a group of people disproportionately represented in many oil-rich U.S. states. Considered jointly, our results reinforce the idea that taxation—through its effect on demand for accountability—can reduce government waste and corruption and caution against substituting resource-based revenue for broad-based taxes in the aftermath of resource booms and discoveries.

Our work fits into a broader literature that explores the relationship between taxation and demand for government accountability. Most similar to our work, Martin (2021) conducts a survey-experiment in Uganda in which subjects were presented with a series of hypothetical scenarios in which misallocated funds varied in both source and target. The author finds that the preferred punishment for corruption is more significant when i) it directly impacts the provision of public goods, ii) when it involves tax revenue rather than windfalls (measured as foreign aid), and iii) when subjects do not expect to benefit from the theft via patronage. Laboratory experiments carried out in Uganda corroborate these findings; people are more likely to punish bad actors when they feel a sense of ownership over the revenue being mismanaged (De la Cuesta et al., 2022). However, other survey-experimental work documents more modest effects of taxation on demands for accountability and trans-

parency de la Cuesta et al. (2019, 2021). In a randomized field experiment, Paler (2013) investigates the role of taxation on demands for accountability in Indonesia and finds that, while taxation does increase monitoring and punishment for misuse, providing people with spending information eliminates the discrepancy. Leveraging a natural field experiment in the Democratic Republic of the Congo, (Weigel, 2020) finds that taxation increases town-hall meeting attendance and demand for accountability from the government. There is also some evidence that policy makers are aware of the effect of taxation. For example, Gadenne (2017) leverages the staggered implementation of a Brazilian local-tax capacity program and finds that additional tax revenue is more likely to be used to finance education infrastructure compared to (windfall) transfer revenue. This finding is paralleled by Dynes and Martin (2021) which presents the results of a survey administered to elected municipal officials in the United States. The authors find that, "When tax funds are at stake, officials are more likely to believe that scandals will lead to electoral losses, and that citizens will seek out information about government spending and actually take action against any misuse."

We make a number of contributions to the aforementioned literature. To the best of our knowledge, we are the first to provide causal evidence of the relationship between taxation and demand for accountability within the United States (the survey administered by (Dynes and Martin, 2021) is a notable exception). Given the relative strength of U.S. institutions, it is a priori unknown whether demand for public accountability in the United States is sensitive to the source of government revenue. Additionally, our survey experiment allows us to estimate the effect of taxation on demands for accountability following the revelation of either corruption or accidental waste, and provides a rich set of respondent characteristics that allows for the estimation of heterogeneous treatment effects. This feature of our experimental design allows us to gauge the sensitivity of demand for accountability to gubernatorial intentions. Finally, this part sounds repetitive whereas some of the aforementioned literature explores the effect of taxation generally, we are specifically interested in subject responsiveness to the revelation of oil vs. income-tax revenue misuse.

The remainder of this paper is organized as follows. Section 2 discusses our experimental design and hypotheses. Results are provided in Section 3 and Section 5 concludes.

2 Experimental Design

2.1 Survey Design

We designed a survey experiment to elicit people's stated preferences and responses to a series of hypothetical scenarios in which their governor wasted oil or income-tax revenue due to either incompetence or corruption (bribery). By randomly assigning subjects to one of a set of informational treatments, we can identify the causal effect of exposure to one treatment relative to another. The survey was constructed using Qualtrics and subjects were recruited on Amazon Mechanical Turk. Within the survey, subjects were required to answer each question before moving on, and could not go back and change their answers to previous questions. The survey instrument is provided in Appendix B.

The survey first screens subjects to assure respondents are of a legal age to vote (at least eighteen years old), that they currently reside in the United States, and that they are legally allowed to vote (registered or not). We then elicit socio-economic information including information about education, race, gender, household income, interest in state and local politics, and their zip code. Subjects are then assigned to one of the five treatments.

Treatment one features a hypothetical scenario in which a person's governor has wasted income-tax revenue by hiring a high-cost construction firm due to incompetence:[1]

Treatment 1: Income - Incompetence.

[1]Each information treatment was accompanied by the disclaimer: "Please consider the following HYPOTHETICAL scenario. Read carefully because you will be quizzed on the information."

"Imagine that your current governor is using income-tax revenue to fund a new road in your state. It is revealed that your governor hired a high-cost construction company to build the road, and that this wasted ten million dollars of income-tax revenue. An independent and trustworthy investigation found your governor was careless and incompetent, but not corrupt."

Treatment two is identical to treatment one, except that instead of the project being financed by income-tax revenue, it is financed by an oil tax:

Treatment 2: Oil Tax - Incompetence.

"Imagine that your current governor is using a tax on oil companies to fund a new road in your state. It is revealed that your governor hired a high-cost construction company to build the road, and that this wasted ten million dollars of oil-tax revenue. An independent and trustworthy investigation found your governor was careless and incompetent, but not corrupt."

Treatments one and two are identical to treatments three and four, respectively, except that instead of being incompetent, governors are corrupt and the last sentence of treatments one and two are replaced with: "An independent and trustworthy investigation found your governor illegally accepted a $25,000 bribe in exchange for hiring the high-cost firm." We refer to treatment three as "Income - Corrupt" and to treatment four as "Oil Tax - Corrupt". Finally, treatment five is distinct from the other treatments, and features both an oil tax and corruption in addition to an oil-financed tax cut:

Treatment 5: Oil Tax Cut - Corruption.

"Imagine that your current governor is using a tax on oil companies to fund a significant tax cut for people like you, in addition to a new road in your state. It is revealed that your governor hired a high-cost construction company to build the road, and this wasted ten million dollars of oil-tax revenue. An independent and trustworthy investigation found that your governor illegally accepted a $25,000 bribe in exchange for hiring the high-cost firm."

Following exposure to one of the five informational treatments, subjects were asked a series of questions designed to elicit their stated preferences and beliefs about the described gubernatorial misconduct. Our preferred measure of protest is a person's probability of voting against their governor in the next election measured on a one-hundred point Likert scale. Using the same scale, we also ask subjects their likelihood of donating and rallying against their governor in the next election. However, these forms of protest are much less common than voting, which is something most Americans are familiar with, and engage in on a regular basis.

We also ask subjects "If this hypothetical scenario were real, do you think your governor deserves to spend time in jail, and if so, how long should be their sentence?". This question is designed to reveal the extent to which a person thinks their governor's conduct was criminal—and the severity of the crime. For this question, subjects can answer i) No jail time, ii) 1-6 months, iii) 1-3 years, iv) 5-10 years, v) More than 10 years. To get a better sense of how inappropriate (criminal or not) people thought the misconduct was, subjects are then asked to state (on a ten-point Likert scale) how "wrong" they thought their governor's behavior was, and the extent to which their governor's behavior amounted to "theft" to test whether subjects perceive equal ownership over oil and income-tax revenue.[2]

[2]We also asked subjects to state how unforgivable their governor's behavior was, and how strongly they believe their governor should be removed from office. These outcomes gauge roughly similar attitudes as those related to jail time and how wrong the behavior was. For brevity we delegated these additional results to the appendix. Each of these additional questions are similarly prefaced by the statement "If this hypothetical scenario were real, to what extent would you agree with the following statements?" (0 indicates you do not agree, and 10 indicates you agree a great deal)".

2.2 Predictions

We are primarily interested in testing whether the waste or embezzlement of income-tax revenue is punished more severely than that of oil-tax revenue. Theoretically, why might this be the case? Behavioral and experimental economics offers some useful insights. First, people are loss averse; they typically care more about losing something they have than forgoing something they do not (Kahneman et al., 1991). The collection of income-tax revenue necessarily implies a reduction in private consumption (or savings) whereas a public windfall of oil revenue doesn't create the same perceived opportunity cost.[3] To the extent that people feel a greater sense of ownership over income-tax revenue than of an oil windfall, they may feel especially aggrieved when the former is wasted or stolen. Second, money is not fungible (Thaler, 1999; Cherry et al., 2002). How careful one is with it, and how they choose to spend it depends on how it was received. If people value windfalls less than earned money (even if they believe they have a property right to it) they may be less aggrieved when it is mismanaged by a government. As such, people might be more likely to vote against elected officials who waste or embezzle income-tax revenue as opposed to oil-tax revenue.[4] These theories form the basis of our first testable hypothesis. Namely, that the waste or embezzlement of income-tax revenue is perceived to be more egregious, and punished more severely, than that of oil-tax revenue:

Hypothesis 1: *The accidental waste of income-tax revenue is punished more severely than that of oil-tax revenue.*

$$H_{0,1} : R^i_{T_1} \leq R^i_{T_2}$$

$$H_{A,1} : R^i_{T_1} > R^i_{T_2}$$

[3] A prudently managed windfall could be used to finance a tax cut. In this sense, the opportunity cost of wasted or embezzled windfall revenue is private consumption (or savings), just like an income tax. However, a tax cut is framed as a gain, whereas the imposition of a tax is framed as a loss.

[4] See Danková and Servátka (2015) for evidence of weaker punishment when violating property rights related to windfalls as opposed to earned income

Hypothesis 2: *The embezzlement of income-tax revenue is punished more severely than that of oil-tax revenue.*

$$H_{0,2} : R^i_{T_3} \leq R^i_{T_4}$$
$$H_{A,2} : R^i_{T_3} > R^i_{T_4}$$

Existing literature suggests intentions matter a great deal, and are relatively more important than distributional outcomes (Nelson Jr, 2002; Charness and Levine, 2007). Note that the only difference between treatments 1 and 3 (2 and 4) is that in the former, ten million dollars of income tax (oil tax) revenue is wasted by accident and in the latter the waste is intentional and involves a quid pro quo bribe. This feature of our experimental design allows us to test whether intentions matter in the context of government action and forms the basis of our third and fourth hypotheses:

Hypothesis 3: *The intentional waste of income-tax revenue resulting from corruption is punished more severely than accidental waste resulting from incompetence.*

$$H_{0,3} : R^i_{T_3} \leq R^i_{T_1}$$
$$H_{A,3} : R^i_{T_3} > R^i_{T_1}$$

Hypothesis 4: *The intentional waste of oil-tax revenue resulting from corruption is punished more severely than accidental waste resulting from incompetence.*

$$H_{0,4} : R^i_{T_4} \leq R^i_{T_2}$$
$$H_{A,4} : R^i_{T_4} > R^i_{T_2}$$

Finally, our experimental design allows us to test whether tax cuts successfully reduce demand for accountability and punishment for corruption. Note that the difference between treatments four and five is that the latter couples the embezzlement of oil revenue with a tax

cut for the respondent. This form of patronage is common and well documented (Wilson, 1961), though tests of its effectiveness are scarce in the literature.

Hypothesis 5: *The embezzlement of oil revenue is punished less severely when coupled with an oil-financed tax cut.*

$$H_{O,5} : R^i_{T_4} \leq R^i_{T_5}$$
$$H_{A,5} : R^i_{T_4} > R^i_{T_5}$$

2.3 Survey Administration

In June of 2022 we recruited 2,837 people on Amazons's Mechanical Turk (MTurk) to participate in an online survey experiment. Each subject was paid $1.00 for answering the survey questions and data collection was complete within a few hours of publishing the job (or "hit"). The hit was advertised with the title, "Five minute survey" and had the description, "Answer a five minute survey about your characteristics and opinions".

MTurk is an online labor market that offers access to over 500,000 different workers from nearly 200 countries, most of which are located in the United States (Paolacci and Chandler, 2014; Hitlin, 2016). MTurk is popular in social science research due to its expediency and cost effectiveness. As such, a number of studies have examined the reliability of the online platform (Mason and Suri, 2012; Berinsky et al., 2012; Cherry et al., 2017; Jacquemet et al., 2019). Recruiting subjects on MTurk yields similar results compared to more traditional experiments ran in the lab for example (Chesney et al., 2009; Horton et al., 2011; Hergueux and Jacquemet, 2015; Arechar et al., 2017; Almaatouq et al., 2020). Data collected on MTurk is also relatively more representative of the U.S. population than many in-person samples (Paolacci et al., 2010; Berinsky et al., 2012; Buhrmester et al., 2018). Our sample is diverse in terms of age, education, and geographic location (each U.S. state is represented in our sample).

3 Estimation & Results

3.1 Estimation

For each of the four main outcomes of interest: i) the probability of voting against one's governor in the next election, ii) the extent to which one thinks their governor's behavior was wrong, iii) the extent to which one thinks their governor's actions amounted to theft, and iv) the preferred jail sentence their governor should serve, we report a series of five models that restrict the sample in various ways to assess robustness and test for heterogeneous treatment effects. The basic estimation equation takes the following form:

$$Y_i = \alpha_0 + \beta_1 \text{Oil Bribe} + \beta_2 \text{Tax Cut} + \beta_3 \text{Income-Incomp} + \beta_4 \text{Income-Bribe} + \gamma' X_i + \epsilon_i,$$

where Y_i is the outcome variable of interest and the omitted category is Treatment 1 treatment 2 is omitted, also is it better to math the subscripts of the betas with the treatment numbers? (which features oil-tax revenue that is wasted due to gubernatorial incompetence). While treatments are randomly assigned, we nonetheless condition their effects on observed subject heterogeneity (X_i) including indicators for: mature (at least fifty years old), having a minimum of a college degree, female, being a resident of an oil-rich state[5], White, Republican, being registered with the same political party as one's current governor, and rich (with a household income of at least one-hundred thousand dollars). While we report estimated coefficients on controls, they are difficult to interpret given they are largely endogenous. We do however think it is important to control for these factors as they could be associated with demand for accountability and spuriously correlated with treatment assignment. For example, people who are older, female, educated, and with high income have long been recognized as likely voters (Rosenstone and Wolfinger, 1978; Rosenstone, 1982; Leighley and

[5]The top ten oil-rich states are taken from (James and Rivera, 2022) and include: Alaska, Utah, New Mexico, Oklahoma, Colorado, North Dakota, Montana, Louisiana, and Kansas.

Nagler, 1992).[6] Modeled this way, β_1, is the effect on outcome Y of purposefully wasting oil revenue due to bribery and corruption relative to the accidental waste of oil revenue (the omitted treatment) and β_3 is the effect of accidentally wasting income-tax revenue as opposed to oil-tax revenue.

Failing to reject the hypothesis that $\beta_2 \geq \beta_1$ indicates that oil-funded tax cuts are not an effective form of patronage. Similarly, failing to reject the hypothesis that $\beta_4 \leq \beta_3$ indicates that the intentional waste of income-tax revenue is not punished more severely than accidental waste. For completeness, we also test whether $\beta_4 \leq \beta_2$, which reveals whether the intentional waste of income-tax revenue is punished more severely than the intentional waste of oil revenue that is coupled with a tax cut. All estimations feature heteroskedastic-robust standard errors.

4 Results

Treatment effects on the likelihood of voting against one's governor are reported in Table 1. Recall that this outcome is measured on a one-hundred-point Likert scale, where one hundred indicates a person is one hundred percent confident they will vote against their governor in the next election. Starting with the full sample (column 1), we find that Oil Bribe, Tax Cut, and Income Bribe all enter positive and significant, suggesting that accidental government waste is punished less severely than that due to bribery and corruption (recall that oil-incompetence is the omitted treatment). Income-Incomp. is economically and statistically insignificant, suggesting that subjects view the accidental waste of oil and income-tax revenue similarly. Whereas a tax cut reduces the effect of embezzling oil-tax revenue (from 6.66 to 4.8, a 28% reduction), this effect is not statistically significant ($p = 0.16$). Similarly, while people are more likely to vote against their governor following the revelation of income-tax embezzlement compared to oil-tax embezzlement, this effect is not

[6] Summary statistics are provided in Table A1 and show that our subject pool is diverse in terms of age, education, income, and gender.

statistically significant. However, the effect of embezzling oil money that is coupled with a tax cut is ((4.8 - 7.62)/4.8 =37%) less than that of embezzling income-tax revenue (p = 0.029).

Turning to the socio-economic controls, we find that, averaged across all treatments, people who are college educated, white, and registered to the same political party as their governor are less likely to vote against their governors than other groups. People who are registered with the Republican party, or from oil-rich states, are more likely to vote against their governor. The constant term is 76.77, which gives added context to the estimated treatment effects. For example, responses among people exposed to the Income Bribe treatment are 7.62/76.77≈ 10% higher than those given by people exposed to the Oil-Incompetence treatment.

Because responses to government waste and corruption may vary by political party—and the reaction to government waste may reasonably be stronger among people who generally favor low tax rates and small government—we restrict the sample to non-liberals and re-estimate effects.[7] These results for voting against one's governor are given in column two is this counterintuitive? the reactions seem slightly weaker overall for the conservatives of Table 1 and largely corroborate our baseline set of results. However, among this conservative group there is evidence that patronage is somewhat more effective (the coefficient on Tax Cut decreases from 4.79 to 2.66).

We also restrict the sample to people who are "rich" (those with a household income of at least one hundred thousand dollars). Our intuition is that people who pay a relatively high income tax rate are likely more averse to that revenue being wasted. Within this relatively high-income subgroup, we also restrict the sample to include non-liberals, and those not registered with the Democratic party. Results vary somewhat across these three specifications (columns 3, 4 and 5 from Table 1) but all tell the same broad story. Embezzling income-tax revenue is considered more egregious than that of oil-tax revenue. For example,

[7] "Non liberals" are those who report being at least a three on a seven-point Likert scale measuring how conservative or liberal a person is.

among the full sample of "rich", people in the Income-Bribe treatment reported to be 17.96 - 9.95 = 8% points more likely to vote against their governor than those in the Oil-Bribe treatment. Across all three sub samples, there is evidence that an oil-financed tax cut reduces the stated probability of voting against one's governor (by 4.4%, 8.2%, and 15%, respectively), although these effects are statistically insignificant. We continue to find that people in the Income-Bribe treatment report being more likely to vote against their governor than those in the Tax Cut treatment.

We also estimate treatment effects on the extent to which people think their governor's behavior amounted to theft. Recall that, if people are more likely to perceive a property right over income-tax revenue than oil-tax revenue, they would be less likely to view embezzlement of the latter as theft as they never perceived ownership over it. These results are provided in Table 2 in which we see the same pattern as above emerge from the data. Among rich subjects, exposure to the Income-Bribe treatment increases their response (by 4.7/4.4 = 107%) relative to the oil-incompetence treatment. We also find that, across all three subsamples of "rich", response values are higher among people in the Income-Bribe treatment than in the Oil-Bribe treatment. It is interesting to note that patronage (tax cuts) has relatively little effect on people's responses. At the same time, recall that people report being less likely to vote against their governor under the same conditions. This suggests that patronage may alter people's demand for accountability while leaving their underlying assessment of the misconduct unchanged.

Treatment effects on the extent to which the behavior of one's governor was "wrong" are provided in Table 3. We again see the same patterns emerge across the different treatment effects. Effects are concentrated among people with at least one-hundred thousand dollars of household income. Similar to the results for theft, we find that patronage has little effect on the how wrong people perceive their governor's behavior to be. Among high-income people, the intentional waste of income-tax revenue is generally considered to be more wrong than the intentional waste of oil revenue. Using the full sample of "rich" subjects (column 3),

Table 1: Will Vote Against

			Rich		
	Full	Not lib	Full	Not Lib	Not Dem
Oil-Bribe	6.665***	4.699***	9.952**	9.814*	4.707
	(1.343)	(1.565)	(4.500)	(5.493)	(6.277)
Tax Cut	4.796***	2.664	6.160	3.006	0.361
	(1.384)	(1.699)	(4.941)	(6.929)	(7.348)
Income-Incomp	0.0425	-0.00401	-0.156	1.669	-2.301
	(1.388)	(1.641)	(4.293)	(5.510)	(6.046)
Income-Bribe	7.619***	6.525***	17.96***	16.72***	15.85**
	(1.308)	(1.553)	(4.290)	(6.341)	(6.496)
Mature	1.330	2.671**	2.415	4.960	4.238
	(1.013)	(1.213)	(3.330)	(3.795)	(4.684)
College	-4.615***	-3.835**	-0.772	-1.146	3.021
	(1.229)	(1.533)	(4.379)	(5.713)	(5.764)
Female	-0.155	-0.966	0.770	-3.302	-0.0573
	(0.879)	(1.066)	(2.982)	(3.717)	(4.367)
Oil Rich	2.043*	-0.213	4.623	3.393	0.157
	(1.218)	(1.469)	(3.960)	(5.056)	(6.324)
White	-3.064***	-2.221	-3.694	0.194	0.258
	(1.174)	(1.451)	(3.337)	(4.824)	(5.070)
Republican	2.986***	3.132***	5.099	6.280	4.623
	(1.014)	(1.179)	(3.401)	(4.017)	(5.677)
Same Party	-6.385***	-2.853***	-13.17***	-9.949**	-5.250
	(0.885)	(1.069)	(3.171)	(4.071)	(6.209)
Rich	0.624	0.542			
	(0.877)	(1.050)			
Constant	76.77***	76.24***	75.34***	72.28***	68.87***
	(1.892)	(2.418)	(5.484)	(7.835)	(8.704)
Oil Bribe - Tax Cut	1.869	2.036	3.792	6.808	4.345
	(1.330)	(1.599)	(5.134	(6.399)	(7.379)
Income Bribe - Oil Bribe	0.953	1.825	8.003*	6.909	11.14**
	(1.249)	(1.425)	(4.088)	(5.055)	(5.547)
Income Bribe - Tax Cut	2.822**	3.861**	11.79**	13.72*	15.48**
	(1.296)	(1.590)	(4.734)	(6.979)	(6.734)
R^2	0.0512	0.0336	0.150	0.142	0.0773
N	2837	1732	266	160	134

Note: The omitted informational treatment features an income tax with an incompetent governor. Oil Bribe indicates oil-tax revenue is used to hire a high-cost firm, and the governor accepted a bribe. Tax Cut is the same treatment as Oil Bribe, except the oil revenue is also used to fund a tax cut for the respondent. Income-Incomp and Income Bribe indicate treatments featured an income tax without and with a bribe. Mature is unity for people aged fifty or older. College is unity for people with at least a college degree. Oil Rich is unity for people from a top ten oil-rich state. Same Party is unity for people registered with the same political party as their actual governor. Rich is unity for people with a household income of at least one hundred thousand dollars. Significance levels: $^{*}p < 0.10$, $^{**}p < 0.05$, $^{***}p < 0.001$.

Table 2: Behavior Amounted to Theft

			Rich		
	Full	Not lib	Full	Not Lib	Not Dem
Oil-Bribe	1.954***	1.591***	3.552***	3.796***	4.229***
	(0.163)	(0.200)	(0.553)	(0.658)	(0.750)
Tax Cut	1.858***	1.551***	3.737***	3.515***	3.484***
	(0.163)	(0.205)	(0.557)	(0.761)	(0.781)
Income-Incomp	0.271	0.253	0.315	0.577	-0.306
	(0.176)	(0.222)	(0.577)	(0.749)	(0.819)
Income-Bribe	1.882***	1.683***	4.763***	4.889***	5.825***
	(0.165)	(0.203)	(0.493)	(0.670)	(0.743)
Mature	-0.319***	0.0418	0.428	0.649	0.224
	(0.122)	(0.147)	(0.364)	(0.456)	(0.462)
College	-0.118	-0.108	0.250	0.221	0.998
	(0.149)	(0.195)	(0.507)	(0.698)	(0.625)
Female	0.255**	0.0354	0.0679	-0.0842	-0.0352
	(0.103)	(0.128)	(0.330)	(0.439)	(0.483)
Oil Rich	0.138	-0.116	0.363	0.172	1.080
	(0.145)	(0.174)	(0.546)	(0.796)	(0.695)
White	-0.180	-0.124	-0.327	-0.372	-0.672
	(0.140)	(0.180)	(0.373)	(0.507)	(0.599)
Republican	0.197	0.00514	0.216	-0.100	0.325
	(0.121)	(0.145)	(0.390)	(0.504)	(0.650)
Same Party	-0.396***	0.0335	-0.672*	-0.363	0.0558
	(0.104)	(0.129)	(0.351)	(0.484)	(0.605)
Rich	-0.0310	-0.295**			
	(0.103)	(0.126)			
Constant	5.776***	6.137***	4.406***	4.293***	3.497***
	(0.232)	(0.302)	(0.709)	(0.970)	(1.078)
Oil Bribe - Tax Cut	0.0957	0.0398	-0.185	0.281	0.745
	(0.142)	(0.170)	(0.476)	(0.641)	(0.594)
Income Bribe - Oil Bribe	-0.0713	0.0922	1.212***	1.093**	1.596***
	(0.145)	(0.167)	(0.409)	(0.507)	(0.542)
Income Bribe - Tax Cut	0.0244	0.132	1.027**	1.374**	2.342***
	(0.144)	(0.174)	(0.428)	(0.682)	(0.610)
R^2	0.107	0.0827	0.376	0.370	0.481
N	2837	1732	266	160	134

Note: The omitted informational treatment features an income tax with an incompetent governor. Oil Bribe indicates oil-tax revenue is used to hire a high-cost firm, and the governor accepted a bribe. Tax Cut is the same treatment as Oil Bribe, except the oil revenue is also used to fund a tax cut for the respondent. Income-Incomp and Income Bribe indicate treatments featured an income tax without and with a bribe. Mature is unity for people aged fifty or older. College is unity for people with at least a college degree. Oil Rich is unity for people from a top ten oil-rich state. Same Party is unity for people registered with the same political party as their actual governor. Rich is unity for people with a household income of at least one hundred thousand dollars. Significance levels: $^{*}p < 0.10$, $^{**}p < 0.05$, $^{***}p < 0.001$.

responses were (2.062 - 1.392)/1.392 = 48% higher in the Income-Bribe treatment relative to the Oil-Bribe treatment.

Finally, we asked subjects how long their governor's prison sentence should be given their misconduct. Possible responses range from i) no jail time, ii) 1-6 months, iii) 1-3 years, iv) 5-10 years, and v) more than ten years. From these data we generate a binary outcome variable that is equal to unity for subjects with a preferred sentence of at least one year. These results are provided in Table 4 and compliment the previous set of results. Waste due to corruption rather than incompetence engenders greater demand for a lengthy jail sentence (of at least one year). Among people with a household income of at least one-hundred thousand dollars, exposure to the Income-Bribe treatment increases the percent of people preferring at least a one-year jail sentence by 0.54 (which amounts to a 0.54/0.303 = 180% increase) relative to the Oil-Incompetence treatment. This effect is also (0.541 - 0.404)/0.404 = 34% greater than that resulting from exposure to the Oil-Bribe treatment (statistically significant at the one percent confidence level).

4.1 Additional Outcomes & Robustness Checks

In addition to asking subjects whether they would vote against their governor in the next election, as additional measures of civic engagement, we asked them their likelihood of donating and rallying against their governor in the future. Relative to voting, participating in political rallies and making campaign contributions are rare occurrences, but still relevant measures of civic engagement. These results are provided in Tables A2 and A3 and largely corroborate the baseline results. Note that the constant term across these two tables ranges between five and thirty-five, indicating that the large majority of respondents state a low probability fo engaging in these types of activities regardless of treatment. Still, there is evidence that embezzling income-tax revenue garners more civic engagement among people who are both wealthy and conservative.

We also measure attitudinal outcomes by asking subjects how unforgivable their gover-

Table 3: Behavior was Wrong

			Rich		
	Full	Not lib	Full	Not Lib	Not Dem
Oil-Bribe	0.797***	0.526***	1.392***	1.246**	1.843***
	(0.131)	(0.157)	(0.402)	(0.526)	(0.578)
Tax Cut	0.714***	0.536***	1.468***	1.382**	1.667***
	(0.132)	(0.161)	(0.390)	(0.558)	(0.605)
Income-Incomp	0.0852	0.0708	0.376	0.414	0.865
	(0.136)	(0.161)	(0.378)	(0.516)	(0.626)
Income-Bribe	0.668***	0.545***	2.062***	1.794***	2.733***
	(0.132)	(0.156)	(0.335)	(0.523)	(0.622)
Mature	-0.128	0.227*	0.519*	0.853**	0.759**
	(0.107)	(0.122)	(0.275)	(0.341)	(0.349)
College	-0.928***	-0.787***	-0.0697	-0.114	0.605
	(0.115)	(0.145)	(0.415)	(0.533)	(0.505)
Female	0.130	0.00591	-0.117	-0.378	-0.101
	(0.0857)	(0.102)	(0.245)	(0.318)	(0.318)
Oil Rich	0.185	-0.0572	-0.343	-0.654	-0.0948
	(0.118)	(0.144)	(0.445)	(0.636)	(0.557)
White	-0.405***	-0.196	-0.0993	0.00988	-0.184
	(0.111)	(0.149)	(0.263)	(0.356)	(0.361)
Republican	0.260**	0.370***	0.299	0.226	0.254
	(0.102)	(0.114)	(0.267)	(0.318)	(0.417)
Same Party	-0.452***	-0.0926	-0.518**	-0.116	-0.406
	(0.0884)	(0.104)	(0.256)	(0.327)	(0.435)
Rich	0.176**	0.0241			
	(0.0869)	(0.102)			
Constant	8.105***	7.898***	7.442***	7.274***	6.460***
	(0.174)	(0.232)	(0.477)	(0.682)	(0.774)
Oil Bribe - Tax Cut	0.0830	-0.00979	-0.0766	-0.137	0.176
	(0.130)	(0.155)	(0.396)	(0.509)	(0.450)
Income Bribe - Oil Bribe	-0.129	0.0187	0.671*	0.549	0.890**
	(0.130)	(0.149)	(0.342)	(0.422)	(0.364)
Income Bribe - Tax Cut	-0.0457	0.00892	0.594*	0.412	1.067**
	(0.131)	(0.154)	(0.348)	(0.502)	(0.454)
R^2	0.0673	0.0488	0.177	0.169	0.233
N	2837	1732	266	160	134

Note: The omitted informational treatment features an income tax with an incompetent governor. Oil Bribe indicates oil-tax revenue is used to hire a high-cost firm, and the governor accepted a bribe. Tax Cut is the same treatment as Oil Bribe, except the oil revenue is also used to fund a tax cut for the respondent. Income-Incomp and Income Bribe indicate treatments featured an income tax without and with a bribe. Mature is unity for people aged fifty or older. College is unity for people with at least a college degree. Oil Rich is unity for people from a top ten oil-rich state. Same Party is unity for people registered with the same political party as their actual governor. Rich is unity for people with a household income of at least one hundred thousand dollars. Significance levels: $^{*}p < 0.10$, $^{**}p < 0.05$, $^{***}p < 0.001$.

Table 4: Preferred Jail Sentence

			Rich		
	Full	Not lib	Full	Not Lib	Not Dem
Oil-Bribe	0.281***	0.257***	0.404***	0.417***	0.357***
	(0.0267)	(0.0337)	(0.0823)	(0.103)	(0.129)
Tax Cut	0.273***	0.259***	0.383***	0.427***	0.415***
	(0.0269)	(0.0341)	(0.0868)	(0.125)	(0.126)
Income-Incomp	0.00451	0.0366	-0.0477	0.0466	-0.118
	(0.0294)	(0.0379)	(0.0888)	(0.116)	(0.125)
Income-Bribe	0.279***	0.246***	0.541***	0.588***	0.665***
	(0.0268)	(0.0345)	(0.0716)	(0.0927)	(0.116)
Mature	-0.0388**	0.0117	-0.0715	0.00911	0.0153
	(0.0193)	(0.0238)	(0.0545)	(0.0681)	(0.0762)
College	0.0665***	0.0532*	0.124	0.145	0.116
	(0.0213)	(0.0280)	(0.0808)	(0.0936)	(0.110)
Female	-0.0203	-0.00977	-0.0202	0.0478	-0.0674
	(0.0170)	(0.0217)	(0.0514)	(0.0648)	(0.0765)
Oil Rich	0.0427*	0.00717	0.157*	0.0834	0.0606
	(0.0239)	(0.0303)	(0.0857)	(0.123)	(0.149)
White	0.0298	0.0211	0.0355	-0.0269	-0.0814
	(0.0225)	(0.0299)	(0.0633)	(0.0857)	(0.106)
Republican	0.0211	-0.0515**	-0.0332	-0.193**	0.0630
	(0.0199)	(0.0240)	(0.0605)	(0.0784)	(0.103)
Same Party	-0.0502***	0.0138	-0.0285	0.0900	0.0305
	(0.0173)	(0.0223)	(0.0547)	(0.0713)	(0.103)
Rich	-0.0159	-0.0411*			
	(0.0172)	(0.0218)			
Constant	0.479***	0.529***	0.303***	0.277*	0.281
	(0.0352)	(0.0457)	(0.111)	(0.144)	(0.172)
Oil Bribe - Tax Cut	0.00823	-0.00217	0.0208	-0.00975	-0.0586
	(0.0241)	(0.0296)	(0.0818)	(0.115)	(0.118)
Income Bribe - Oil Bribe	-0.00194	-0.0107	0.137***	0.170***	0.308***
	(0.0240)	(0.0297)	(0.0663)	(0.0646)	(0.108)
Income Bribe - Tax Cut	0.00630	-0.0129	0.157**	0.161	0.249**
	(0.0242)	(0.0304)	(0.0731)	(0.108)	(0.108)
R^2	0.0929	0.0738	0.256	0.275	0.300
N	2837	1732	266	160	134

Note: The omitted informational treatment features an income tax with an incompetent governor. Oil Bribe indicates oil-tax revenue is used to hire a high-cost firm, and the governor accepted a bribe. Tax Cut is the same treatment as Oil Bribe, except the oil revenue is also used to fund a tax cut for the respondent. Income-Incomp and Income Bribe indicate treatments featured an income tax without and with a bribe. Mature is unity for people aged fifty or older. College is unity for people with at least a college degree. Oil Rich is unity for people from a top ten oil-rich state. Same Party is unity for people registered with the same political party as their actual governor. Rich is unity for people with a household income of at least one hundred thousand dollars. Significance levels: $^{*}p < 0.10$, $^{**}p < 0.05$, $^{***}p < 0.001$.

nor's behavior was, and whether their governor should be removed from office. Again, these results are consistent with our baseline findings, however statistical significance is sometimes lacking, especially in regards to removing the governor from office (see Tables A4 and A5).

A clear concern when collecting data in online settings such as MTurk is data integrity. To the extent that some subjects answer survey questions as quickly as possible and pay little attention to the questions being asked, this introduces statistical noise into the estimation of treatment effects. We address this by imbedding a quiz question into the survey that asks subjects what the source of revenue was that was being wasted by their governor. We then drop all subjects who answered this question incorrectly and re-estimate our baseline sets of results which are given in Tables A6 - A9 in the Appendix. Note that this reduces the sample size from 2,837 to 2,438. As expected, treatment effects do increase in magnitude somewhat but our basic conclusions remain the same.

Recognizing that not all states have an income tax, we drop subjects from Alaska, Florida, Nevada, Washington, Wyoming and Texas (all of which lack a personal income tax) and re-estimate baseline results. These results are provided in Tables A10 - A13. Treatment effects tend to be larger, and in some cases significantly so. For example, the relative effect of Income-Bribe on a person's likelihood of voting against their governor increases from 7.6 (in the baseline specification) to 9.3 with this restricted sample. This may reflect that income-tax embezzlement is a more salient issue to real-world tax payers. However, it's difficult to draw to strong of a conclusion from this finding as the imposition of a tax is endogenous to political preferences in addition to the presence of large oil fields (for example) and other factors.

Recall that three of our baseline outcome variables - the likelihood of voting against one's governor, and the extent to which one thinks their governor's behavior was "wrong" and "amounted to the theft" are measured on a continuous Likert scale. While this provides a strong test of whether exposure to treatment altered people's preferences in a comparative static sense, they are not well suited for qualitative interpretation. For this reason, we

create binary outcomes for each of these measures that are unity for people who are certain about their hypothetical responses. A person will "definitely vote against" their governor if they report being one hundred percent sure about doing so. Similarly, people think their governor's behavior "definitely" amounted to theft, or was "definitely" wrong if they report a ten on the corresponding ten-point Likert scale. These results are provided in Tables A14 - A16 and largely support our baseline findings. For example, from Table A14, roughly 36% people in the Oil-Incompetence treatment say they definitely will vote against their governor in the next election. This fraction increases by 9.2% percentage points in the Income-Bribe treatment, and by 8% points in the Oil-Bribe treatment. As with our baseline set of results, the difference in the relative size of the treatment effects increases when restricting the sample to people with a household income of at least one hundred thousand dollars.

5 Conclusion

What determines demand for government accountability? The theory of the rentier state posits that broad-based taxation raises demand for good governance and fiscal prudency. According to this theory, governments dependent on foreign aid, gambling, tourism, or natural resources (for example) face fewer demands for accountability by their constituency because the waste or theft of a windfall is not as costly to an electorate as waste or theft of hard-earned income-tax revenue. The axiom "easy come, easy go" aptly describes this form of mental accounting and is particularly relevant to resource-rich economies dependent on severance taxes, royalties, and lease payments.

Identifying the causal effect of taxation on demand for public accountability is challenging due to various data limitations and endogeneity; corrupt governments may cut taxes in an effort to (successfully or not) avoid public scrutiny. We address these challenges by leveraging an online survey experiment administered in the United States in which subjects are exposed to hypothetical scenarios describing gubernatorial waste of oil or income-tax revenue due to

either corruption or incompetence. By randomly assigning treatments between subjects we estimate the causal effect of taxation on demand for accountability.

Our analysis yields a number of important insights. First, intentions matter. For a given level of revenue waste, corruption is punished more severely than incompetence. We also find that the source of wasted revenue matters. Corruption that results in wasted income-tax revenue is more likely to be viewed as "theft" and is typically punished more severely than wasted oil-tax revenue. Results also suggest that patronage may be an effective tool to reduce electoral backlash to corruption. In particular, the preferred punishment for embezzling oil-tax revenue is reduced when coupled with an oil-tax-financed tax cut, particularly among high income earners (with a household income of at least one hundred thousand dollars) and political conservatives.

Our results highlight an often overlooked benefit of broad-based taxes (and an income tax in particular): they engage the electorate and create more severe consequences for government waste and corruption. This feature of taxation is especially relevant to fossil-fuel-rich U.S. states like Alaska, Texas, and Wyoming that have substituted oil and gas-revenue for income-tax revenue (James, 2015) and may help explain why they are relatively more corrupt during periods of high oil prices (James and Rivera, 2022).[8] Taken together, our results highlight an important irony that is prevalent in many conservative, oil-rich U.S. states: a lack of taxation causes government waste and corruption which are then referenced in opposition to broad-based taxation.

We conclude by noting a couple of caveats. First, we explored only one external revenue source: oil. To the extent that oil companies are viewed negatively, an oil-tax might be perceived differently from other external sources of revenue (e.g., tourism, aid, or wind farms). Future work should evaluate whether our results are unique to income and oil taxes, or whether they apply more broadly to internal and external sources of revenue. Second, while stated-preferences are often used to estimate non-marketed values (such as

[8] Alaska, Texas, and Wyoming all lack a state income tax. Alaska is the only state in the country that lacks both a state income and sales tax.

for environmental attributes), such studies also suffer from a well-known hypothetical bias (Loomis, 2011). We only observe people's stated, hypothetical preferences and responses and use them to to proxy for unobserved, real-world behavior. If people inflate their hypothetical response to government corruption—either by accident or on purpose in order to appear more pro-social—and this bias is correlated with treatment assignment—our estimated treatment effects are biased. Incentive-compatible laboratory experiments offer a possible solution, and we hope our work helps motivate this line of research.

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6 Appendix A: Additional Tables

Table A1: Summary Statistics

Variable	Mean	Std. Dev.	Min	Max
Vote Against	73.14452	22.95231	0	100
Was Theft	6.63694	2.79646	0	10
Was Wrong	7.482904	2.299845	0	10
Jail	.6880508	.4633709	0	1
Mature	.247092	.4313967	0	1
College	.8156503	.3878374	0	1
Female	.4268594	.4947087	0	1
Oil Rich	.1371167	.3440311	0	1
White	.8360945	.3702551	0	1
Republican	.2516743	.4340516	0	1
Same Party	.4399013	.4964625	0	1
Rich	.576313	.4942291	0	1

Note: Jail is unity for subjects who think their governor should spend at least one year in jail. Mature is unity for people aged fifty or older. College is unity for people with at least a college degree. Oil Rich is unity for people from a top ten oil-rich state. Same Party is unity for people registered with the same political party as their actual governor. Rich is unity for people with a household income of at least one hundred thousand dollars.

7 Appendix B: Survey Instrument

Taxation & Demand for Accountability

Start of Block: intro

meta Click to write the question text
Browser (1)
Version (2)
Operating System (3)
Screen Resolution (4)
Flash Version (5)
Java Support (6)
User Agent (7)

intro

Consent Information This survey is part of an academic research project where the goal is to understand voter preferences regarding the behavior of elected public officials. If you volunteer to be in this study, you will be asked to share your opinions within the context of a hypothetical scenario. Your participation should take less than 5 minutes. This study is considered to be minimal risk of harm. This means the risks of your participation in the research are similar in type or intensity to what you encounter during your daily activities. Benefits of doing research are not definite; but we hope to inform broader discussions about state-level fiscal management. There are no direct benefits to you in this study activity. The researchers at the University of Nevada, Reno and the University of Alaska, Anchorage will treat your identity and the information collected about you with professional standards of confidentiality and protect it to the extent allowed by law. You will not be personally identified in any reports or publications that may result from this study. The US Department of Health and Human Services, the University of Nevada, Reno Research Integrity Office, and the Institutional Review Board may look at your study records. You may ask questions regarding this research at any time by sending an email to University of Nevada, Reno Department of Economics. Your participation in this study is completely voluntary. You may stop at any time. Declining to participate or stopping your participation will not have any negative effects on you. You may ask about your rights as a research participant. If you have questions, concerns, or complaints about this research, you may report them (anonymously if you so choose) by calling the University of Nevada, Reno Research Integrity Office at 775.327.2368. Alternatively you may contact the UAA Office of Research Integrity and Compliance at 907-786-1099 or uaa_oric@alaska.edu. By clicking on the OK button below you give us consent to use your responses in our academic research study. Thank you for your participation in this study!

○ OK (2)

Page Break

End of Block: intro

Start of Block: Captcha

captcha Let's make sure you are a human.

End of Block: Captcha

Start of Block: screening_reside

us_reside Do you currently reside in the United States?

- ○ Yes (1)
- ○ No (2)

End of Block: screening_reside

Start of Block: screening_legal

legalvote Are you currently legally allowed to vote in the United States?

- ○ Yes, eligible and registered (1)
- ○ Yes, eligible but not registered (2)
- ○ No, not eligible to register (4)

End of Block: screening_legal

Start of Block: screening_age

age How old are you?

- Under 18 (1)
- 18-24 years old (2)
- 25 - 34 (3)
- 35 - 44 (4)
- 45 - 54 (5)
- 55 - 64 (6)
- 65 - 74 (7)
- 75 - 84 (8)
- 85 or older (9)

End of Block: screening_age

Start of Block: demographic

education What is the highest level of school you have completed or the highest degree you have received?

- Less than high school degree (1)
- High school graduate (high school diploma or equivalent including GED) (2)
- Some college but no degree (3)
- Associate degree in college (2-year) (4)
- Bachelor's degree in college (4-year) (5)
- Master's degree (6)
- Doctoral degree (7)
- Professional degree (JD, MD) (8)

race Which of the following best describes you?

- ○ White (1)
- ○ Black or African American (2)
- ○ American Indian or Alaska Native (3)
- ○ Asian (4)
- ○ Native Hawaiian or Pacific Islander (5)
- ○ Hispanic (8)
- ○ Other (9) _____

sex Which of the following best describes you?

- ○ Male (1)
- ○ Female (2)
- ○ Non-binary / third gender (3)
- ○ Prefer not to say (5)
- ○ Prefer to self-describe (4) _____

income Information about income is very important to understand. Would you please give your best guess?Please indicate the answer that includes your entire HOUSEHOLD income last year BEFORE TAXES.

- Less than $10,000 (1)
- $10,000 to $19,999 (2)
- $20,000 to $29,999 (3)
- $30,000 to $39,999 (4)
- $40,000 to $49,999 (5)
- $50,000 to $59,999 (6)
- $60,000 to $69,999 (7)
- $70,000 to $79,999 (8)
- $80,000 to $89,999 (9)
- $90,000 to $99,999 (10)
- $100,000 to $149,999 (11)
- $150,000 or more (12)

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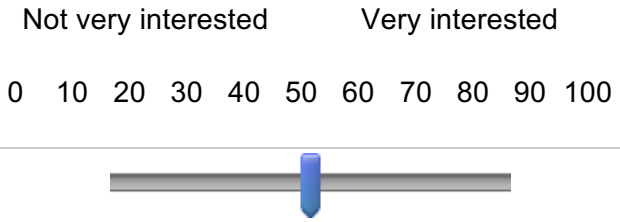
governor Without looking it up, do you know the party affiliation of the governor of the state in which you currently reside?

- Yes, my governor is a member of the democratic party (1)
- Yes, my governor is a member of the Republican party (2)
- Yes, my governor is a member of the Independent party (3)
- Yes, my governor is a member of another political party (4)
- No, I do not know which party my governor is a member of (5)

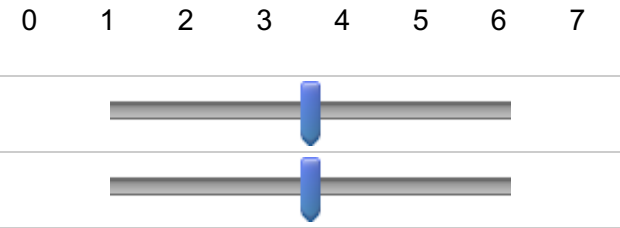
Page Break

interested How interested are you in state and local politics and public affairs?



Interest in state and local politics and public affairs ()	

read How many days a week do you read or listen to local and national news outlets respectively (e.g., newspapers, television, social media, radio)?



Local News ()	
National News ()	

Page Break

End of Block: demographic

Start of Block: zipcode

*

zipcode Please enter the five digit zip code in which you currently reside.

_____

End of Block: zipcode

Start of Block: treatment 1

t1_oil_taxcut_bribe t1 Please consider the following HYPOTHETICAL scenario. Read carefully because you will be quizzed on the information.

Imagine that your current governor is using a tax on oil companies to fund a significant tax cut for people like you, in addition to a new road in your state. It is revealed that your governor hired a high-cost construction company to build the road, and this wasted ten million dollars of oil-tax revenue. An independent and trustworthy investigation found that your governor illegally accepted a $25,000 bribe in exchange for hiring the high-cost firm.

pol_outcomes_t1 Imagining that this hypothetical scenario were real, we'd like to know how likely you would be to do the following:

	Extremely unlikely / Neither likely Nor unlikely / Extremely likely 0 10 20 30 40 50 60 70 80 90 100
Vote against your governor in the next election? ()	
Contribute money to a challenger running against your governor in the next election? ()	
Participate in political rallies against your governor? ()	

jail_t1 If this hypothetical scenario were real, do you think your governor deserves to spend time in jail, and if so, how long should be their sentence?

- ○ No jail time (2)
- ○ 1-6 months (3)
- ○ 1-3 years (4)
- ○ 5-10 years (5)
- ○ More than 10 years (6)

attitudes_t1 If this hypothetical scenario were real, to what extent would you agree with the following statements? (0 indicates you do not agree, and 10 indicates you agree a great deal).

	Do not agree 0 2 4 6 8 10 Agree a great deal
What my governor did was wrong ()	
What my governor did was unforgivable ()	
What my governor did amounted to theft ()	
My governor should be recalled and removed from office ()	

timing_t1 Timing
First Click (1)
Last Click (2)
Page Submit (3)
Click Count (4)

End of Block: treatment 1

Start of Block: treatment 2

t2_incomebribe t2 Please consider the following HYPOTHETICAL scenario. Read carefully because you will be quizzed on the information.

Imagine that your current governor is using income-tax revenue to fund a new road in your state. It is revealed that your governor hired a high-cost construction company to build the road, and that this wasted ten million dollars of income-tax revenue. An independent and trustworthy investigation found your governor illegally accepted a $25,000 bribe in exchange for hiring the high-cost firm.

pol_outcomes_t2 Imagining that this hypothetical scenario were real, we'd like to know how likely you would be to do the following:

	Extremely unlikely / Neither likely Nor unlikely / Extremely likely 0 10 20 30 40 50 60 70 80 90 100
Vote against your governor in the next election? ()	
Contribute money to a challenger running against your governor in the next election? ()	
Participate in political rallies against your governor? ()	

jail_t2 If this hypothetical scenario were real, do you think your governor deserves to spend time in jail, and if so, how long should be their sentence?

- ○ No jail time (2)
- ○ 1-6 months (3)
- ○ 1-3 years (4)
- ○ 5-10 years (5)
- ○ More than 10 years (6)

attitudes_t2 If this hypothetical scenario were real, to what extent would you agree with the following statements? (0 indicates you do not agree, and 10 indicates you agree a great deal).

	Do not agree 0 2 4 6 8 Agree a great deal 10
What my governor did was wrong ()	
What my governor did was unforgivable ()	
What my governor did amounted to theft ()	
My governor should be recalled and removed from office ()	

timing_t2 Timing
First Click (1)
Last Click (2)
Page Submit (3)
Click Count (4)

End of Block: treatment 2

Start of Block: treatment 3

t3_oilbribe t3 Please consider the following HYPOTHETICAL scenario. Read carefully because you will be quizzed on the information.

Imagine that your current governor is using a tax on oil companies to fund a new road in your state. It is revealed that your governor hired a high-cost construction company to build the road, and that this wasted ten million dollars of oil-tax revenue. An independent and trustworthy investigation found your governor illegally accepted a $25,000 bribe in exchange for hiring the high-cost firm.

pol_outcomes_t3 Imagining that this hypothetical scenario were real, we'd like to know how likely you would be to do the following:

	Extremely unlikely	Neither likely Nor unlikely	Extremely likely

	0 10 20 30 40 50 60 70 80 90 100
Vote against your governor in the next election? ()	
Contribute money to a challenger running against your governor in the next election? ()	
Participate in political rallies against your governor? ()	

jail_t3 If this hypothetical scenario were real, do you think your governor deserves to spend time in jail, and if so, how long should be their sentence?

- ○ No jail time (2)
- ○ 1-6 months (3)
- ○ 1-3 years (4)
- ○ 5-10 years (5)
- ○ More than 10 years (6)

attitudes_t3 If this hypothetical scenario were real, to what extent would you agree with the following statements? (0 indicates you do not agree, and 10 indicates you agree a great deal).

	Do not agree 0 2 4 6 8 Agree a great deal 10
What my governor did was wrong ()	
What my governor did was unforgivable ()	
What my governor did amounted to theft ()	
My governor should be recalled and removed from office ()	

timing_t3 Timing
First Click (1)
Last Click (2)
Page Submit (3)
Click Count (4)

End of Block: treatment 3

Start of Block: treatment 4

t4_income_careless t4 Please consider the following HYPOTHETICAL scenario. Read carefully because you will be quizzed on the information.

Imagine that your current governor is using income-tax revenue to fund a new road in your state. It is revealed that your governor hired a high-cost construction company to build the road, and that this wasted ten million dollars of income-tax revenue. An independent and trustworthy investigation found your governor was careless and incompetent, but not corrupt.

pol_outcomes_t4 Imagining that this hypothetical scenario were real, we'd like to know how likely you would be to do the following:

	Extremely unlikely / Neither likely Nor unlikely / Extremely likely 0 10 20 30 40 50 60 70 80 90 100
Vote against your governor in the next election? ()	
Contribute money to a challenger running against your governor in the next election? ()	
Participate in political rallies against your governor? ()	

jail_t4 If this hypothetical scenario were real, do you think your governor deserves to spend time in jail, and if so, how long should be their sentence?

- ○ No jail time (2)
- ○ 1-6 months (3)
- ○ 1-3 years (4)
- ○ 5-10 years (5)
- ○ More than 10 years (6)

attitudes_t4 If this hypothetical scenario were real, to what extent would you agree with the following statements? (0 indicates you do not agree, and 10 indicates you agree a great deal).

	Do not agree 0 2 4 6 8 10 Agree a great deal
What my governor did was wrong ()	
What my governor did was unforgivable ()	
What my governor did amounted to theft ()	
My governor should be recalled and removed from office ()	

timing_t4 Timing
First Click (1)
Last Click (2)
Page Submit (3)
Click Count (4)

End of Block: treatment 4

Start of Block: treatment 5

t5_oilcareless t5 Please consider the following HYPOTHETICAL scenario. Read carefully because you will be quizzed on the information.

Imagine that your current governor is using a tax on oil companies to fund a new road in your state. It is revealed that your governor hired a high-cost construction company to build the road, and that this wasted ten million dollars of oil-tax revenue. An independent and trustworthy investigation found your governor was careless and incompetent, but not corrupt.

pol_outcomes_t5 Imagining that this hypothetical scenario were real, we'd like to know how likely you would be to do the following:

	Extremely unlikely / Neither likely Nor unlikely / Extremely likely 0 10 20 30 40 50 60 70 80 90 100
Vote against your governor in the next election? ()	
Contribute money to a challenger running against your governor in the next election? ()	
Participate in political rallies against your governor? ()	

jail_t5 If this hypothetical scenario were real, do you think your governor deserves to spend time in jail, and if so, how long should be their sentence?

- ○ No jail time (2)
- ○ 1-6 months (3)
- ○ 1-3 years (4)
- ○ 5-10 years (5)
- ○ More than 10 years (6)

attitudes_t5 If this hypothetical scenario were real, to what extent would you agree with the following statements? (0 indicates you do not agree, and 10 indicates you agree a great deal).

	Do not agree 0 2 4 6 8 10 Agree a great deal
What my governor did was wrong ()	
What my governor did was unforgivable ()	
What my governor did amounted to theft ()	
My governor should be recalled and removed from office ()	

timing_t5 Timing
First Click (1)
Last Click (2)
Page Submit (3)
Click Count (4)

End of Block: treatment 5

Start of Block: AttentionChecks

Display This Question:

If t1 Please consider the following HYPOTHETICAL scenario. Read carefully because you will be quizze... Is Displayed

attention1_t1 t1 In the hypothetical scenario you just considered, what was the source of the money that was wasted?

- Income tax (1)
- Oil tax (2)
- Donations (3)
- Service fees (4)

Display This Question:

If t2 Please consider the following HYPOTHETICAL scenario. Read carefully because you will be quizze... Is Displayed

attention1_t2 t2 In the hypothetical scenario you just considered, what was the source of the money that was wasted?

- Income tax (1)
- Oil tax (2)
- Donations (3)
- Service fees (4)

Display This Question:

If t3 Please consider the following HYPOTHETICAL scenario. Read carefully because you will be quizze... Is Displayed

attention1_t3 t3 In the hypothetical scenario you just considered, what was the source of the money that was wasted?

- Income tax (1)
- Oil tax (2)
- Donations (3)
- Service fees (4)

Display This Question:

If t4 Please consider the following HYPOTHETICAL scenario. Read carefully because you will be quizze... Is Displayed

attention1_t4 t4 In the hypothetical scenario you just considered, what was the source of the money that was wasted?

- Income tax (1)
- Oil tax (2)
- Donations (3)
- Service fees (4)

Display This Question:

If t5 Please consider the following HYPOTHETICAL scenario. Read carefully because you will be quizze... Is Displayed

attention1_t5 t5 In the hypothetical scenario you just considered, what was the source of the money that was wasted?

- Income tax (1)
- Oil tax (2)
- Donations (3)
- Service fees (4)

End of Block: AttentionChecks

Start of Block: politics

party_affil What political party are you registered with, if any?

- ○ Republican (1)
- ○ Democratic (2)
- ○ Independent (3)
- ○ Other (4)
- ○ None (5)

spectrum In politics people refer to the political "left" (liberal) and the political "right" (conservative). Where would you say you are on this spectrum?

	Left (liberal)						Right (conservative)
	0	1	2	3	4	5	6	7
Click to write Choice 1 ()							

End of Block: politics

Start of Block: comments

comments Would you like to share any comments with us?

_____

End of Block: comments

Table A2: Will Donate Against

			Rich		
	Full	Not lib	Full	Not Lib	Not Dem
Oil-Bribe	5.195***	4.453**	12.48**	13.12*	7.635
	(1.727)	(2.153)	(5.936)	(7.422)	(8.541)
Tax Cut	3.597**	3.505	3.711	-5.252	1.432
	(1.772)	(2.246)	(6.213)	(8.022)	(8.607)
Income-Incomp	2.315	2.545	5.107	11.18	-3.074
	(1.792)	(2.229)	(5.654)	(6.992)	(7.614)
Income-Bribe	3.935**	4.131*	12.20*	16.61*	12.97
	(1.749)	(2.192)	(6.444)	(8.777)	(9.681)
Constant	28.26***	35.30***	12.40*	12.24	11.19
	(2.470)	(3.277)	(7.118)	(10.28)	(10.95)
Oil Bribe - Tax Cut	1.598	0.948	8.773	18.37**	6.203
	(1.717)	(2.158)	(6.628)	(8.596)	(8.978)
Income Bribe - Oil Bribe	-1.259	-0.322	-0.287	3.493	5.336
	(1.694	(2.108)	(6.871)	(9.029)	(9.902)
Income Bribe - Tax Cut	0.338	0.627	8.486	21.86**	11.54
	(1.738)	(2.200)	(7.313)	(10.11)	(10.30)
R^2	0.0904	0.110	0.111	0.135	0.179
N	2837	1732	266	160	134

Note: The omitted informational treatment features an income tax with an incompetent governor. Oil Bribe indicates oil-tax revenue is used to hire a high-cost firm, and the governor accepted a bribe. Tax Cut is the same treatment as Oil Bribe, except the oil revenue is also used to fund a tax cut for the respondent. Income-Incomp and Income Bribe indicate treatments featured an income tax without and with a bribe. All regressions are conditioned on education attainment, gender, age, race, political party affiliation, and household income (using the same measures as the baseline estimations) but are not reported here for brevity. Significance levels: $^{*}p < 0.10$, $^{**}p < 0.05$, $^{***}p < 0.001$.

Table A3: Will Rally Against

			Rich		
	Full	Not lib	Full	Not Lib	Not Dem
Oil-Bribe	6.327***	3.703*	6.044	7.483	2.421
	(1.765)	(2.231)	(6.258)	(7.532)	(8.615)
Tax Cut	5.035***	2.577	5.805	-3.481	-0.553
	(1.813)	(2.334)	(6.812)	(8.705)	(9.170)
Income-Incomp	2.988*	3.026	3.050	10.95	-5.037
	(1.803)	(2.305)	(6.092)	(7.937)	(8.151)
Income-Bribe	6.484***	5.655**	15.10**	26.97***	18.83*
	(1.747)	(2.244)	(6.576)	(9.269)	(10.27)
Constant	23.02***	29.25***	13.31*	5.258	11.84
	(2.484)	(3.377)	(7.901)	(10.02)	(11.40)
Oil Bribe - Tax Cut	1.292	1.126	0.239	10.96	2.974
	(1.767)	(2.231)	(6.964)	(8.745)	(8.937)
Income Bribe - Oil Bribe	0.157	1.951	9.051	19.49**	16.41†
	(1.702)	(2.148)	(6.796)	(9.143)	(9.916)
Income Bribe - Tax Cut	1.449	3.077	9.290	30.45	19.38*
	(1.750)	(2.246)	(7.382)	(10.41)	(10.46)
R^2	0.129	0.142	0.101	0.167	0.206
N	2837	1732	266	160	134

Note: The omitted informational treatment features an income tax with an incompetent governor. Oil Bribe indicates oil-tax revenue is used to hire a high-cost firm, and the governor accepted a bribe. Tax Cut is the same treatment as Oil Bribe, except the oil revenue is also used to fund a tax cut for the respondent. Income-Incomp and Income Bribe indicate treatments featured an income tax without and with a bribe. All regressions are conditioned on education attainment, gender, age, race, political party affiliation, and household income (using the same measures as the baseline estimations) but are not reported here for brevity. Significance levels: $^{*}p < 0.10$, $^{**}p < 0.05$, $^{***}p < 0.001$.

Table A4: Behavior was Unforgivable

			Rich		
	Full	Not lib	Full	Not Lib	Not Dem
Oil-Bribe	1.339***	1.092***	2.086***	2.314***	2.418***
	(0.156)	(0.195)	(0.558)	(0.720)	(0.797)
Tax Cut	1.123***	0.990***	1.787***	1.775**	1.300
	(0.157)	(0.198)	(0.550)	(0.827)	(0.820)
Income-Incomp	0.0757	0.120	0.0389	0.526	-0.458
	(0.170)	(0.213)	(0.541)	(0.724)	(0.762)
Income-Bribe	1.171***	1.063***	2.904***	2.857***	3.301***
	(0.158)	(0.195)	(0.579)	(0.792)	(0.944)
Constant	5.272***	5.469***	4.074***	4.306***	4.590***
	(0.219)	(0.295)	(0.706)	(0.967)	(1.042)
Oil Bribe - Tax Cut	0.216	0.103	0.298	0.539	1.118
	(0.145)	(0.179)	(0.529)	(0.774)	(0.749)
Income Bribe - Oil Bribe	-0.168	-0.0290	0.818	0.543	0.883
	(0.146)	(0.176)	(0.561)	(0.729)	(0.881)
Income Bribe - Tax Cut	0.0484	0.0739	1.117**	1.081	2.001**
	(0.147)	(0.179)	(0.556)	(0.867)	(0.924)
R^2	0.0591	0.0404	0.194	0.168	0.230
N	2837	1732	266	160	134

Note: The omitted informational treatment features an income tax with an incompetent governor. Oil Bribe indicates oil-tax revenue is used to hire a high-cost firm, and the governor accepted a bribe. Tax Cut is the same treatment as Oil Bribe, except the oil revenue is also used to fund a tax cut for the respondent. Income-Incomp and Income Bribe indicate treatments featured an income tax without and with a bribe. All regressions are conditioned on education attainment, gender, age, race, political party affiliation, and household income (using the same measures as the baseline estimations) but are not reported here for brevity. Significance levels: $^{*}p < 0.10$, $^{**}p < 0.05$, $^{***}p < 0.001$.

Table A5: Should be Removed from Office

	(1)	(2)	(3)	(4)	(5)
Oil-Bribe	1.430***	1.079***	2.865***	2.749***	2.920***
	(0.155)	(0.187)	(0.482)	(0.605)	(0.739)
Tax Cut	1.370***	1.019***	2.361***	2.132***	2.041**
	(0.158)	(0.194)	(0.566)	(0.767)	(0.825)
Income-Incomp.	-0.0919	0.0166	-0.572	-0.428	-1.037
	(0.174)	(0.209)	(0.603)	(0.755)	(0.873)
Income-Bribe	1.388***	1.195***	3.535***	3.254***	4.311***
	(0.158)	(0.191)	(0.506)	(0.656)	(0.802)
Constant	6.771***	7.106***	5.878***	6.159***	5.301***
	(0.224)	(0.287)	(0.676)	(0.863)	(1.112)
Oil Bribe - Tax Cut	0.0603	0.0605	0.504	0.617	0.879
	(0.134)	(0.160)	(0.412)	(0.611)	(0.636)
Income Bribe - Oil Bribe	-0.0427	0.116	0.671	0.505	1.391
	(0.134)	(0.157)	(0.311)	(0.390)	(0.556)
Income Bribe - Tax Cut	0.0176	0.177	1.175	1.122	2.270
	(0.138)	(0.166)	(0.443)	(0.664)	(0.705)
R^2	0.0948	0.0597	0.318	0.296	0.377
N	2837	1732	266	160	134

Note: The omitted informational treatment features an income tax with an incompetent governor. Oil Bribe indicates oil-tax revenue is used to hire a high-cost firm, and the governor accepted a bribe. Tax Cut is the same treatment as Oil Bribe, except the oil revenue is also used to fund a tax cut for the respondent. Income-Incomp and Income Bribe indicate treatments featured an income tax without and with a bribe. All regressions are conditioned on education attainment, gender, age, race, political party affiliation, and household income (using the same measures as the baseline estimations) but are not reported here for brevity. Significance levels: $^{*}p < 0.10$, $^{**}p < 0.05$, $^{***}p < 0.001$.

Table A6: Will Vote Against (Restricted Sample)

	(1)	(2)	(3)	(4)	(5)
Oil-Bribe	7.494***	5.216***	11.68***	9.943*	5.396
	(1.396)	(1.628)	(4.444)	(5.856)	(6.419)
Tax Cut	5.725***	4.092**	6.564	3.601	1.298
	(1.436)	(1.752)	(5.032)	(7.252)	(7.484)
Income-Incomp.	-0.111	-0.0356	0.719	3.794	-0.656
	(1.564)	(1.860)	(4.636)	(5.983)	(6.327)
Income-Bribe	8.879***	7.724***	18.28***	18.03***	17.88***
	(1.436)	(1.653)	(4.669)	(6.783)	(6.819)
Constant	77.38***	77.84***	75.69***	74.93***	66.93***
	(1.981)	(2.501)	(5.606)	(7.909)	(8.872)
Oil Bribe - Tax Cut	1.769	1.123	5.118	6.343	4.098
	(1.365)	(1.636)	(5.031)	(6.460)	(7.539)
Income Bribe - Oil Bribe	1.385	2.508*	6.599	8.084	12.48**
	(1.357)	(1.506)	(4.156)	(5.293)	(5.945)
Income Bribe - Tax Cut	3.154**	3.631**	11.72**	14.43*	16.58**
	(1.404)	(1.657)	(5.018)	(7.336)	(7.118)
R^2	0.0602	0.0479	0.146	0.140	0.0811
N	2438	1474	240	141	127

Note: The omitted informational treatment features an income tax with an incompetent governor. Oil Bribe indicates oil-tax revenue is used to hire a high-cost firm, and the governor accepted a bribe. Tax Cut is the same treatment as Oil Bribe, except the oil revenue is also used to fund a tax cut for the respondent. Income-Incomp and Income Bribe indicate treatments featured an income tax without and with a bribe. All regressions are conditioned on education attainment, gender, age, race, political party affiliation, and household income (using the same measures as the baseline estimations) but are not reported here for brevity. Sample is restricted to subjects that correctly answered the attention check question. Significance levels: $^{*}p < 0.10$, $^{**}p < 0.05$, $^{***}p < 0.001$.

Table A7: Behavior Amounted to Theft (Restricted Sample)

	(1)	(2)	(3)	(4)	(5)
Oil-Bribe	2.119***	1.775***	3.698***	3.762***	4.326***
	(0.169)	(0.207)	(0.541)	(0.685)	(0.779)
Tax Cut	2.036***	1.769***	3.742***	3.505***	3.618***
	(0.167)	(0.209)	(0.570)	(0.789)	(0.803)
Income-Incomp.	0.135	0.161	-0.0330	0.170	-0.253
	(0.196)	(0.248)	(0.607)	(0.814)	(0.874)
Income-Bribe	2.200***	1.971***	4.979***	5.301***	6.048***
	(0.176)	(0.217)	(0.514)	(0.658)	(0.765)
Constant	5.777***	6.212***	4.470***	4.381***	3.261***
	(0.242)	(0.316)	(0.731)	(0.978)	(1.109)
Oil Bribe - Tax Cut	0.0829	0.00522	-0.0447	0.257	0.707
	(0.145)	(0.171)	(0.450)	(0.652)	(0.605)
Income Bribe - Oil Bribe	0.0813	0.196	1.282***	1.539***	1.722***
	(0.155)	(0.179)	(0.384)	(0.459)	(0.598)
Income Bribe - Tax Cut	0.164	0.202	1.237***	1.795***	2.430***
	(0.152)	(0.182)	(0.435)	(0.664)	(0.652)
R^2	0.140	0.115	0.406	0.404	0.482
N	2438	1474	240	141	127

Note: The omitted informational treatment features an income tax with an incompetent governor. Oil Bribe indicates oil-tax revenue is used to hire a high-cost firm, and the governor accepted a bribe. Tax Cut is the same treatment as Oil Bribe, except the oil revenue is also used to fund a tax cut for the respondent. Income-Incomp and Income Bribe indicate treatments featured an income tax without and with a bribe. All regressions are conditioned on education attainment, gender, age, race, political party affiliation, and household income (using the same measures as the baseline estimations) but are not reported here for brevity. Sample is restricted to subjects that correctly answered the attention check question. Significance levels: $^{*}p < 0.10$, $^{**}p < 0.05$, $^{***}p < 0.001$.

Table A8: Behavior was Wrong (Restricted Sample)

	(1)	(2)	(3)	(4)	(5)
Oil Bribe	0.877***	0.631***	1.479***	1.140**	1.858***
	(0.135)	(0.160)	(0.385)	(0.543)	(0.594)
Tax Cut	0.809***	0.703***	1.445***	1.354**	1.703***
	(0.134)	(0.162)	(0.398)	(0.588)	(0.622)
Income-Incomp.	0.230	0.231	0.497	0.640	1.135*
	(0.146)	(0.174)	(0.410)	(0.564)	(0.648)
Income-Bribe	0.883***	0.741***	2.316***	1.967***	2.952***
	(0.139)	(0.163)	(0.345)	(0.542)	(0.636)
Constant	8.136***	8.022***	7.409***	7.504***	6.343***
	(0.179)	(0.236)	(0.486)	(0.692)	(0.797)
Oil Bribe - Tax Cut	0.0679	-0.0722	0.0337	-0.214	0.155
	(0.13)1	(0.153)	(0.378)	(0.523)	(0.455)
Income Bribe - Oil Bribe	0.00543	0.111	0.837***	0.828**	1.094***
	(0.135)	(0.153)	(0.311)	(0.397)	(0.371)
Income Bribe - Tax Cut	0.0733	0.0387	0.871**	0.613	1.249***
	(0.135)	(0.156)	(0.356)	(0.520)	(0.472)
R^2	0.0821	0.0722	0.189	0.174	0.236
N	2438	1474	240	141	127

Note: The omitted informational treatment features an income tax with an incompetent governor. Oil Bribe indicates oil-tax revenue is used to hire a high-cost firm, and the governor accepted a bribe. Tax Cut is the same treatment as Oil Bribe, except the oil revenue is also used to fund a tax cut for the respondent. Income-Incomp and Income Bribe indicate treatments featured an income tax without and with a bribe. All regressions are conditioned on education attainment, gender, age, race, political party affiliation, and household income (using the same measures as the baseline estimations) but are not reported here for brevity. Sample is restricted to subjects that correctly answered the attention check question. Significance levels: $^{*}p < 0.10$, $^{**}p < 0.05$, $^{***}p < 0.001$.

Table A9: Preferred Jail Sentence (Restricted Sample)

	(1)	(2)	(3)	(4)	(5)
Oil Bribe	0.288***	0.251***	0.411***	0.407***	0.357***
	(0.0278)	(0.0352)	(0.0835)	(0.107)	(0.134)
Tax Cut	0.287***	0.269***	0.381***	0.427***	0.446***
	(0.0278)	(0.0352)	(0.0889)	(0.128)	(0.131)
Income-Incomp.	-0.0328	0.00618	-0.123	-0.0223	-0.140
	(0.0323)	(0.0421)	(0.0935)	(0.125)	(0.128)
Income-Bribe	0.293***	0.254***	0.520***	0.609***	0.672***
	(0.0289)	(0.0371)	(0.0803)	(0.0978)	(0.124)
Constant	0.479***	0.559***	0.325***	0.290*	0.260
	(0.0366)	(0.0475)	(0.115)	(0.148)	(0.177)
Oil Bribe - Tax Cut	0.00151	-0.0176	0.0302	-0.0202	-0.0893
	(0.0248)	(0.0306)	(0.0808)	(0.116)	(0.119)
Income Bribe - Oil Bribe	0.00489	0.00266	0.109	0.202***	0.315***
	(0.0261)	(0.0325)	(0.0735)	(0.0700)	(0.117)
Income Bribe - Tax Cut	0.00640	-0.0149	0.140*	0.182	0.225*
	(0.0260)	(0.0327)	(0.0800)	(0.111)	(0.117)
R^2	0.110	0.0880	0.264	0.299	0.319
N	2438	1474	240	141	127

Note: The omitted informational treatment features an income tax with an incompetent governor. Oil Bribe indicates oil-tax revenue is used to hire a high-cost firm, and the governor accepted a bribe. Tax Cut is the same treatment as Oil Bribe, except the oil revenue is also used to fund a tax cut for the respondent. Income-Incomp and Income Bribe indicate treatments featured an income tax without and with a bribe. All regressions are conditioned on education attainment, gender, age, race, political party affiliation, and household income (using the same measures as the baseline estimations) but are not reported here for brevity. Sample is restricted to subjects that correctly answered the attention check question. Significance levels: $^{*}p < 0.10$, $^{**}p < 0.05$, $^{***}p < 0.001$.

Table A10: Will Vote Against (Inc Tax States)

	(1)	(2)	(3)	(4)	(5)
Oil Bribe	7.089***	4.433***	11.58**	14.03**	5.040
	(1.524)	(1.713)	(5.273)	(6.637)	(7.165)
Tax Cut	5.816***	2.917	6.928	4.186	-0.650
	(1.580)	(1.898)	(5.627)	(8.062)	(8.833)
Income-Incomp.	0.536	0.450	-0.922	6.181	-2.119
	(1.598)	(1.820)	(5.258)	(6.938)	(7.366)
Income-Bribe	9.295***	6.983***	20.67***	23.73***	16.50**
	(1.485)	(1.731)	(4.733)	(7.087)	(7.022)
Constant	73.57***	73.60***	72.47***	66.22***	69.56***
	(2.230)	(2.768)	(6.854)	(10.11)	(9.926)
Oil Bribe - Tax Cut	1.273	1.516	4.657	9.841	5.690
	(1.515)	(1.783)	(5.607)	(6.834)	(8.396)
Income Bribe - Oil Bribe	2.206	2.550	9.081**	9.700*	11.46**
	(1.417)	(1.592)	(4.347)	(5.041)	(5.676)
Income Bribe - Tax Cut	3.478**	4.066**	13.74***	19.54***	17.15**
	(1.475)	(1.798)	(4.872)	(6.971)	(7.377)
R^2	0.0563	0.0480	0.168	0.182	0.0859
N	2250	1380	221	129	110

Note: The omitted informational treatment features an income tax with an incompetent governor. Oil Bribe indicates oil-tax revenue is used to hire a high-cost firm, and the governor accepted a bribe. Tax Cut is the same treatment as Oil Bribe, except the oil revenue is also used to fund a tax cut for the respondent. Income-Incomp and Income Bribe indicate treatments featured an income tax without and with a bribe. All regressions are conditioned on education attainment, gender, age, race, political party affiliation, and household income (using the same measures as the baseline estimations) but are not reported here for brevity. Sample is restricted to those states that impose a personal income tax (all states other than Alaska, Florida, Nevada, Texas, Washington, and Wyoming). Significance levels: $^{*}p < 0.10$, $^{**}p < 0.05$, $^{***}p < 0.001$.

Table A11: Behavior Amounted to Theft (Inc Tax States)

	(1)	(2)	(3)	(4)	(5)
Oil Bribe	2.078***	1.691***	4.554***	5.264***	4.946***
	(0.180)	(0.218)	(0.585)	(0.673)	(0.803)
Tax Cut	1.916***	1.635***	4.425***	4.531***	4.018***
	(0.182)	(0.226)	(0.608)	(0.805)	(0.887)
Income-Incomp.	0.309	0.363	0.991	1.866**	0.442
	(0.198)	(0.245)	(0.659)	(0.840)	(1.025)
Income-Bribe	1.888***	1.606***	5.335***	5.889***	6.185***
	(0.186)	(0.227)	(0.536)	(0.731)	(0.842)
Constant	5.866***	6.084***	3.361***	2.565**	3.325***
	(0.254)	(0.328)	(0.773)	(1.151)	(1.194)
Oil Bribe - Tax Cut	0.163	0.0551	0.129	0.733	0.927
	(0.159	(0.185)	(0.482)	(0.648)	(0.609)
Income Bribe - Oil Bribe	-0.191	-0.0842	0.781*	0.626	1.239**
	(0.163)	(0.186)	(0.411)	(0.499)	(0.552)
Income Bribe - Tax Cut	-0.0279	-0.0291	0.910**	1.358*	2.167***
	(0.164)	(0.196)	(0.457)	(0.735)	(0.688)
R^2	0.118	0.0877	0.443	0.480	0.510
N	2250	1380	221	129	110

Note: The omitted informational treatment features an income tax with an incompetent governor. Oil Bribe indicates oil-tax revenue is used to hire a high-cost firm, and the governor accepted a bribe. Tax Cut is the same treatment as Oil Bribe, except the oil revenue is also used to fund a tax cut for the respondent. Income-Incomp and Income Bribe indicate treatments featured an income tax without and with a bribe. All regressions are conditioned on education attainment, gender, age, race, political party affiliation, and household income (using the same measures as the baseline estimations) but are not reported here for brevity. Sample is restricted to those states that impose a personal income tax (all states other than Alaska, Florida, Nevada, Texas, Washington, and Wyoming). Significance levels: $^{*}p < 0.10$, $^{**}p < 0.05$, $^{***}p < 0.001$.

Table A12: Behavior was Wrong (Inc Tax States)

	(1)	(2)	(3)	(4)	(5)
Oil Bribe	0.950***	0.627***	1.802***	2.048***	2.187***
	(0.150)	(0.178)	(0.418)	(0.578)	(0.646)
Tax Cut	0.842***	0.674***	1.621***	1.819***	1.929***
	(0.154)	(0.185)	(0.430)	(0.636)	(0.716)
Income-Incomp.	0.181	0.194	0.340	0.784	1.034
	(0.156)	(0.185)	(0.444)	(0.629)	(0.798)
Income-Bribe	0.783***	0.594***	2.191***	2.198***	2.894***
	(0.153)	(0.178)	(0.382)	(0.618)	(0.727)
Constant	8.021***	7.784***	7.106***	6.554***	6.504***
	(0.203)	(0.268)	(0.575)	(0.906)	(0.930)
Oil Bribe - Tax Cut	0.107	-0.0469	0.181	0.229	0.258
	(0.148)	(0.173)	(0.376)	(0.479)	(0.450)
Income Bribe - Oil Bribe	-0.167	-0.0330	0.389	0.150	0.707*
	(0.147)	(0.168)	(0.318)	(0.374)	(0.364)
Income Bribe - Tax Cut	-0.0592	-0.0799	0.570	0.379	0.965*
	(0.151)	(0.175)	(0.374)	(0.531)	(0.503)
R^2	0.0808	0.0592	0.232	0.251	0.272
N	2250	1380	221	129	110

Note: The omitted informational treatment features an income tax with an incompetent governor. Oil Bribe indicates oil-tax revenue is used to hire a high-cost firm, and the governor accepted a bribe. Tax Cut is the same treatment as Oil Bribe, except the oil revenue is also used to fund a tax cut for the respondent. Income-Incomp and Income Bribe indicate treatments featured an income tax without and with a bribe. All regressions are conditioned on education attainment, gender, age, race, political party affiliation, and household income (using the same measures as the baseline estimations) but are not reported here for brevity. Sample is restricted to those states that impose a personal income tax (all states other than Alaska, Florida, Nevada, Texas, Washington, and Wyoming). Significance levels: $^{*}p < 0.10$, $^{**}p < 0.05$, $^{***}p < 0.001$.

Table A13: Preferred Jail Sentence (Inc Tax States)

	(1)	(2)	(3)	(4)	(5)
Oil-Bribe	0.312***	0.280***	0.539***	0.612***	0.529***
	(0.0296)	(0.0371)	(0.0893)	(0.109)	(0.133)
Tax Cut	0.294***	0.275***	0.498***	0.625***	0.574***
	(0.0303)	(0.0382)	(0.0938)	(0.129)	(0.133)
Income-Incomp.	0.0125	0.0573	0.0810	0.238*	-0.0210
	(0.0332)	(0.0423)	(0.103)	(0.131)	(0.145)
Income-Bribe	0.296***	0.251***	0.627***	0.726***	0.695***
	(0.0302)	(0.0389)	(0.0793)	(0.0994)	(0.126)
Constant	0.490***	0.538***	0.217*	0.148	0.365**
	(0.0398)	(0.0514)	(0.127)	(0.144)	(0.177)
Oil Bribe - Tax Cut	0.0178	0.00430	0.0407	-0.0127	-0.0454
	(0.0269)	(0.0327)	(0.0839)	(0.117)	(0.112)
Income Bribe - Oil Bribe	-0.0156	-0.0286	0.0873	0.113*	0.166
	(0.0269)	(0.0332)	(0.0680)	(0.0582)	(0.102)
Income Bribe - Tax Cut	0.00219	-0.0243	0.128*	0.101	0.121
	(0.0276)	(0.0346)	(0.0770)	(0.111)	(0.112)
R^2	0.103	0.0792	0.292	0.393	0.385
N	2250	1380	221	129	110

Note: The omitted informational treatment features an income tax with an incompetent governor. Oil Bribe indicates oil-tax revenue is used to hire a high-cost firm, and the governor accepted a bribe. Tax Cut is the same treatment as Oil Bribe, except the oil revenue is also used to fund a tax cut for the respondent. Income-Incomp and Income Bribe indicate treatments featured an income tax without and with a bribe. All regressions are conditioned on education attainment, gender, age, race, political party affiliation, and household income (using the same measures as the baseline estimations) but are not reported here for brevity. Sample is restricted to those states that impose a personal income tax (all states other than Alaska, Florida, Nevada, Texas, Washington, and Wyoming). Significance levels: $^{*}p < 0.10$, $^{**}p < 0.05$, $^{***}p < 0.001$.

Table A14: Will Definitely Vote Against

	(1)	(2)	(3)	(4)	(5)
Oil-Bribe	0.0805***	0.0602**	0.119	0.105	0.144
	(0.0199)	(0.0240)	(0.0757)	(0.0955)	(0.104)
Tax Cut	0.0669***	0.0771***	0.210***	0.190*	0.242**
	(0.0197)	(0.0253)	(0.0786)	(0.108)	(0.112)
Income-Incomp.	-0.00602	-0.00239	-0.0633	-0.0882	-0.00606
	(0.0174)	(0.0219)	(0.0576)	(0.0702)	(0.0844)
Income-Bribe	0.0916***	0.100***	0.286***	0.258**	0.471***
	(0.0201)	(0.0257)	(0.0868)	(0.119)	(0.133)
Constant	0.362***	0.292***	0.366***	0.307**	0.103
	(0.0310)	(0.0414)	(0.109)	(0.152)	(0.159)
Oil Bribe - Tax Cut	0.0135	-0.0169	-0.0914	-0.0851	-0.0980
	(0.0218)	(0.0261)	(0.0883)	(0.113)	(0.121)
Income Bribe - Oil Bribe	0.0111	0.0403	0.167*	0.154	0.327**
	(0.0223)	(0.0269)	(0.0962)	(0.121)	(0.139)
Income Bribe - Tax Cut	0.0246	0.0234	0.0754	0.0685	0.229
	(0.0220)	(0.0277)	(0.0992)	(0.137)	(0.150)
R^2	0.101	0.112	0.174	0.192	0.209
N	2837	1732	266	160	134

Note: The omitted informational treatment features an income tax with an incompetent governor. Oil Bribe indicates oil-tax revenue is used to hire a high-cost firm, and the governor accepted a bribe. Tax Cut is the same treatment as Oil Bribe, except the oil revenue is also used to fund a tax cut for the respondent. Income-Incomp and Income Bribe indicate treatments featured an income tax without and with a bribe. Results are conditioned on the baseline set of covariates. Significance levels: $^{*}p < 0.10$, $^{**}p < 0.05$, $^{***}p < 0.001$.

Table A15: Behavior Definitely Amounted to Theft

	(1)	(2)	(3)	(4)	(5)
Oil-Bribe	0.155***	0.106***	0.310***	0.322***	0.392***
	(0.0205)	(0.0255)	(0.0753)	(0.0862)	(0.100)
Tax Cut	0.149***	0.138***	0.325***	0.271**	0.281**
	(0.0204)	(0.0266)	(0.0773)	(0.105)	(0.112)
Income-Incomp.	-0.000421	0.000271	-0.0792**	-0.0569	-0.0795
	(0.0161)	(0.0215)	(0.0375)	(0.0448)	(0.0582)
Income-Bribe	0.174***	0.167***	0.408***	0.516***	0.614***
	(0.0206)	(0.0270)	(0.0832)	(0.112)	(0.125)
Constant	0.314***	0.298***	0.188**	0.203	0.221*
	(0.0292)	(0.0405)	(0.0914)	(0.126)	(0.122)
Oil Bribe - Tax Cut	0.00517	-0.0318	-0.0152	0.0505	0.111
	(0.0240)	(0.0292)	(0.0945)	(0.122)	(0.128)
Income Bribe - Oil Bribe	0.0193	0.0608**	0.0975	0.194	0.222†
	(0.0242)	(0.0299)	(0.0988)	(0.125)	(0.135)
Income Bribe - Tax Cut	0.0245	0.0289	0.0823	0.245*	0.332**
	(0.0240)	(0.0306)	(0.101)	(0.143)	(0.149)
R^2	0.107	0.115	0.254	0.295	0.336
N	2837	1732	266	160	134

Note: The omitted informational treatment features an income tax with an incompetent governor. Oil Bribe indicates oil-tax revenue is used to hire a high-cost firm, and the governor accepted a bribe. Tax Cut is the same treatment as Oil Bribe, except the oil revenue is also used to fund a tax cut for the respondent. Income-Incomp and Income Bribe indicate treatments featured an income tax without and with a bribe. Results are conditioned on the baseline set of covariates. Significance levels: $^{*}p < 0.10$, $^{**}p < 0.05$, $^{***}p < 0.001$.

Table A16: Behavior was Definitely Wrong

	(1)	(2)	(3)	(4)	(5)
Oil-Bribe	0.150***	0.123***	0.390***	0.348***	0.512***
	(0.0236)	(0.0292)	(0.0819)	(0.103)	(0.108)
Tax Cut	0.126***	0.125***	0.342***	0.316***	0.423***
	(0.0231)	(0.0289)	(0.0834)	(0.117)	(0.116)
Income-Incomp.	0.0339	0.0507*	0.0688	0.0639	0.192*
	(0.0216)	(0.0277)	(0.0761)	(0.0970)	(0.114)
Income-Bribe	0.133***	0.116***	0.377***	0.292**	0.602***
	(0.0231)	(0.0290)	(0.0880)	(0.122)	(0.126)
Constant	0.481***	0.430***	0.353***	0.316**	0.0685
	(0.0341)	(0.0458)	(0.104)	(0.141)	(0.145)
Oil Bribe - Tax Cut	0.0239	-0.00219	0.0477	0.0324	0.0891
	(0.0254)	(0.0307)	(0.0948)	(0.122)	(0.121)
Income Bribe - Oil Bribe	-0.0173	-0.00660	-0.0127	-0.0559	0.0903
	(0.0253)	(0.0310)	(0.0989)	(0.128)	(0.126)
Income Bribe - Tax Cut	0.00659	-0.00879	0.0350	-0.0236	0.179
	(0.0249)	(0.0306)	(0.101)	(0.144)	(0.144)
R^2	0.116	0.133	0.196	0.220	0.301
N	2837	1732	266	160	134

Note: The omitted informational treatment features an income tax with an incompetent governor. Oil Bribe indicates oil-tax revenue is used to hire a high-cost firm, and the governor accepted a bribe. Tax Cut is the same treatment as Oil Bribe, except the oil revenue is also used to fund a tax cut for the respondent. Income-Incomp and Income Bribe indicate treatments featured an income tax without and with a bribe. Results are conditioned on the baseline set of covariates. Significance levels: $^{*}p < 0.10$, $^{**}p < 0.05$, $^{***}p < 0.001$.