Plan for the Replication

Original Experiment

- **The purpose of the experiment** was to test how different no-cheating declarations affect cheating. The laboratory experiment consisted of two parts.
- **In the first part,** subjects received a flat payoff for answering a 15-minute survey on the German inheritance tax schedule.
- **The second (computerized) part** consisted of a standard cheating game. Subjects self-reported a randomly drawn number between 1 and 6. Participants who reported a five earned an additional payoff. The computerized random draw simulated the process of drawing a chip from an envelope.
- **Treatments:** Before the experiment, subjects signed different no-cheating declarations. Our first treatment requested subjects to sign a no-cheating declaration referring to the "principles of ethically sound behavior." The second treatment requested individuals to sign a no-cheating declaration without reference to ethically loaded norms. The third treatment extended the neutral no-cheating declaration by a threat that non-compliance would be sanctioned.
- **Findings:** The no-cheating declaration increases truth-telling if it is morally charged, does not affect behavior if it is morally neutral, and reduces truth-telling if it threatens to punish.
- **Channels:** Before the experiment, we elicited subjects' psychological reactance in a survey. The backfiring effect of the third treatment is driven by individuals who are classified as reactant.

Design Changes in the Replication:

- **Switch to online experiment, same treatments:** We will switch to an online experiment. However, we will invite subjects from the same subject pool as in the working paper, plus subjects from another lab (to increase power, see below). We will not change the treatments relative to the working paper version.
- **Online consent to no-cheating declaration instead of signature on paper:** In the original design, subjects signed the no-cheating declaration on paper. Instead of the signature, we will request each subject to express her explicit consent to the declaration online by typing her full name in a respective box. This modification is required, because our labs are closed due to COVID-19.
- **Change in how subjects receive their payoff:** In the original design, subjects received their payoff directly after the session. In the new experiment, we will pay subjects by emailing them an Amazon voucher worth their individual payoff. This is a direct consequence of switching to the online format (our labs do not allow other payment methods, such as Venmo or bank tranfers).
- **Increasing the statistical power:** To increase statistical power, we plan to
  a. collect about 600 new observations online (the original submission was based on 303 subjects)
  b. analyze the new data separately (to replicate the original design)
  c. analyze the new and the original data jointly if we are able to replicate the findings.

  For minimum detectable effect sizes, see the information on Experimental Details in the registration details.

- **Power of heterogeneity analyses with respect to reactance:** To address the issue of insufficient power in the heterogeneity analysis, we will proceed as follows: First, we will employ a simple binning estimator (Hainmueller et al., 2018). Particularly, we will split the sample into terciles of the reactance score and then interact tercile dummies with our treatment dummies. Second, we increase the number of observations to 600 in total, or 50 by treatment and reactance tercile. This implies that we can use 200 observations in any difference-in-difference comparison by treatment and reactance tercile, and 100 observations in any tercile-specific estimation of the treatment effect. For minimum detectable effect sizes, see the information on Experimental Details in the registration details. In addition to the binning estimator, we will also report polynomial regressions following the example of the working paper version.
- **Avoiding experimenter demand effects:** To address possible experimenter demand effects, we will
    a. embed the elicitation of the reactance type in a set of other questions
    b. increase the time lag between the survey and the experiment to two weeks
    c. (if the subject pools allow for the collection of more than 600 observations) collect an additional smaller set of observations where we exclude the reactance-related survey questions.