

Following comments by anonymous referees, we decided to change the framing of the paper from tax compliance to charitable giving. This is motivated by the fact that the institution we study is the Protestant church in Bavaria, Germany. The church sends out annual solicitation letters that refer church members to the church's right to raise a small-stakes tax from its members. However, the church does not enforce payments. Instead, church members are asked to self-assess their income and pay the appropriate amount via bank transfer. We agree with the referees that this makes the setting essentially one of charitable giving, with the "tax" due being, as a matter of fact, a suggested donation amount. In the working paper, we therefore frame the church members' decision whether or not to give to the church fund as a donation decision. All other aspects of the analysis have not been changed relative to the pre-registered information. In particular, this holds true for the sample size, the treatment arms, and the heterogeneity analysis by baseline payments relative to the personalized suggested donation amount.