

	(1) Quality	(2) Satisfaction	(3) Inaccuracy	(4) Tax Gap
<i>Panel A: Main Treatment</i>				
Any treatment	-0.006 (0.022)	-0.011 (0.022)	0.004 (0.012)	0.007 (0.022)
<i>Panel B: Subtreatments</i>				
Revenue	0.006 (0.036)	-0.006 (0.037)	0.002 (0.017)	-0.022 (0.029)
Revenue Plus	0.040 (0.026)	0.029 (0.027)	0.028* (0.016)	0.015 (0.032)
Flexible Bonus	-0.060* (0.031)	-0.053* (0.032)	-0.016 (0.018)	0.029 (0.031)
N	6050	6050	9870	9870
Sample	Phase 1	Phase 1	Full	Full
Mean of control group	0.538	0.555	0.339	-0.103
Rev. vs. Multitasking p.	0.683	0.876	0.813	0.159
Objective vs. Subjective p.	0.015	0.064	0.099	0.315
Equality of Schemes	0.014	0.059	0.090	0.344
Joint significance	0.035	0.129	0.160	0.533

Notes: This table presents results on the impact of the performance pay schemes on non-revenue outcomes. We use instrumental variables regressions, where treatment status is instrumented with randomization results. Unit of observation is a property. Specification follows Equation 5.5 of the main text, and includes stratum fixed effects. Quality and Satisfaction were measured on a 5 point Likert scale and re-scaled to a [0,1] interval. Tax Gap is the difference in the official gross annual rental value (GARV) minus our estimated GARV, divided by the sum of these. Tax Gap measures over/undertaxation, with positive coefficients indicating overtaxation. Inaccuracy is the absolute value of Tax Gap. Sample is restricted to Phase 1 of the survey for subjective outcomes (Quality and Satisfaction). The Information treatment is included in the control group. We report p-values from tests of equality of coefficients as follows: Rev. vs. Multitasking tests for equality between Revenue and the average of Revenue Plus and Flexible Bonus; Objective vs. Subjective tests for equality of the average of Revenue and Revenue Plus against Flexible Bonus; Equality of Schemes tests whether all coefficients are equal; and Joint significance tests joint null that all coefficients are equal to 0. Standard errors are clustered by robust partition of circles, i.e. the group of circles such that all circles that merged or split with each other are included within the same partition. * p<0.10, ** p<0.05, *** p<0.01