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Evidence from a Field Experiment

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ACCEPTED MANUSCRIPT

Tax Compliance and Enforcement in the Pampas. Evidence from a Field Experiment

Highlights

We run a large field experiment for increasing tax compliance
We treat the universe of taxpayers with messages in their bill (bimonthly property tax)
We send messages about enforcement, peer-effects, and reciprocity
Find high ATE for the deterrence message and conditional effects for the other two
The evidence advances the literature and reconciles some of the different results

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