

# Why don't you deduct to donate more?

## Behavioral factors undermining tax-incentives for deduction

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### 1. Few people deduct in the field.

- No change after tax reform that simplified the procedure.
- Deducting donors give about three times as much.

### 2. What is holding them back?

- Survey suggests
  - a. lack of information
  - b. social image concerns

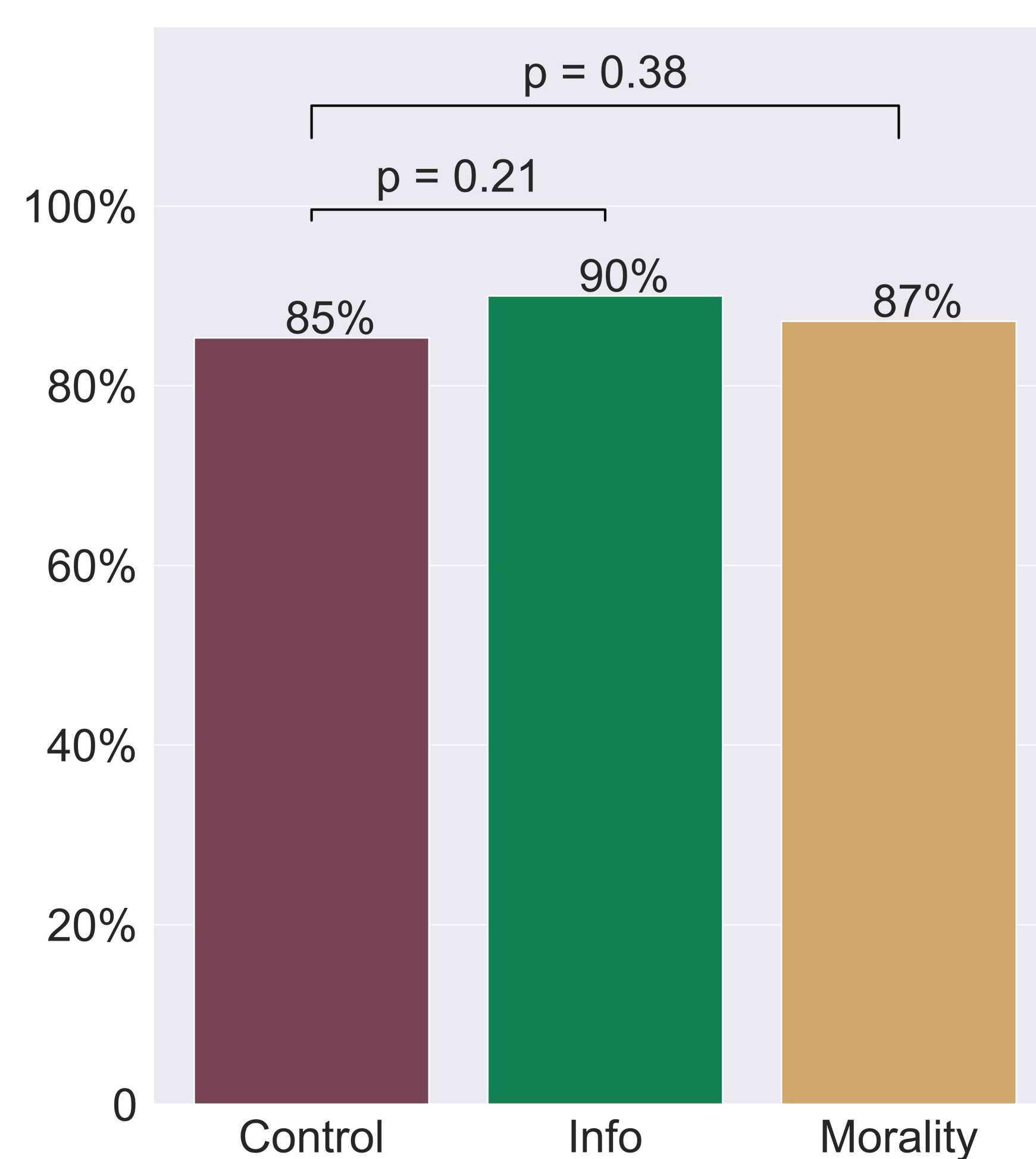
### 3. How to get at its root?

- Collaboration with Austrian carol singers organization
- Experiments
  - a. Field - social interaction
  - b. Online - anonymity

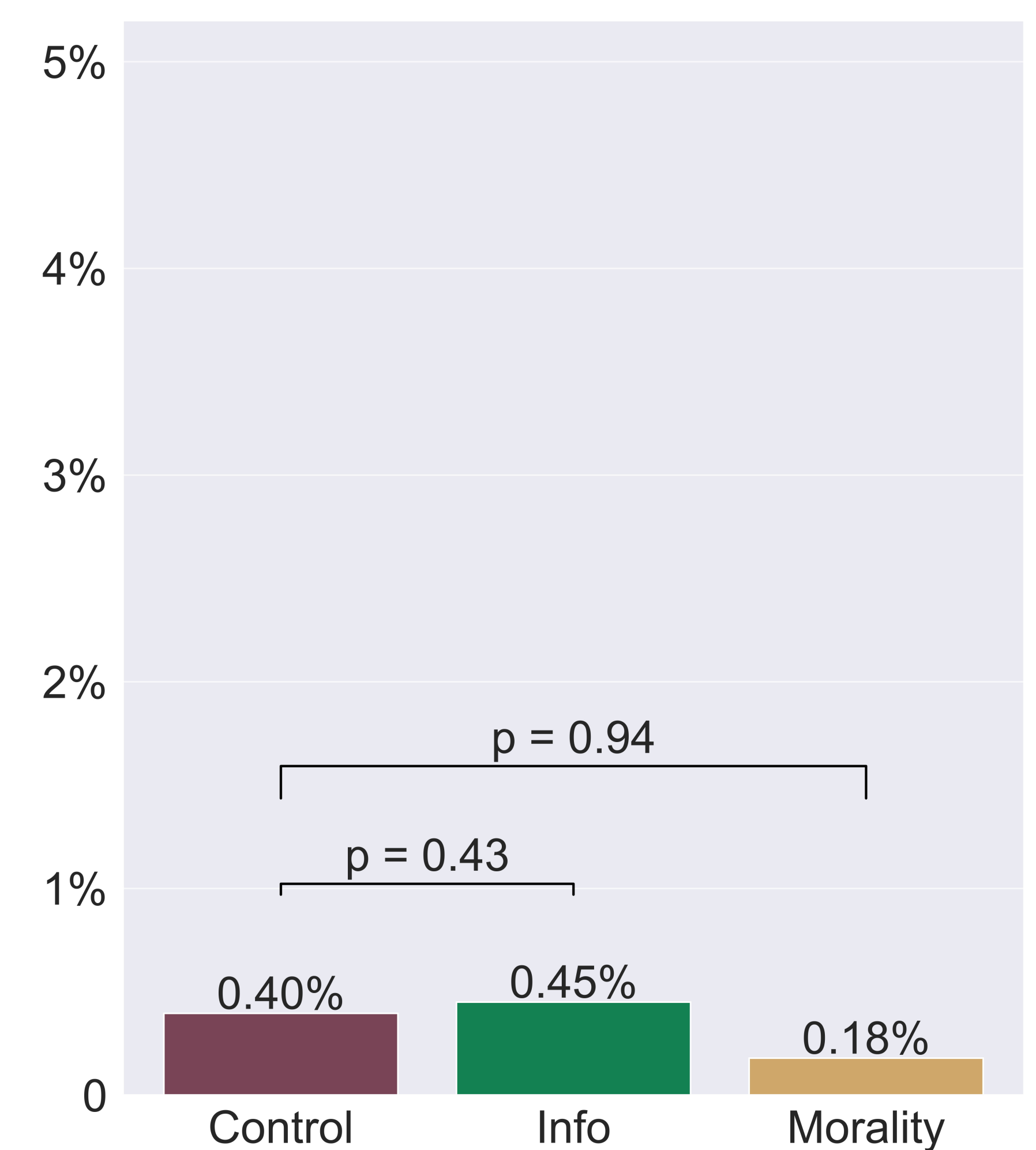
### 4. Treatments

- Information on deduction process
- Information on deduction process + moral perception of others

### 5. No treatment effects on deduction rates.



Online experiment



Field experiment

### 6. Lack of information? That's not the reason.

- Written information on moral perception is too weak of an intervention to affect people's deduction decision.

### 7. Social image concerns? Seems more plausible.

- Deduction propensity (online vs. field)  
→ **87% vs. 0.34%**



### 8. Contact



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