The subjects in our three pools were recruited using an email inviting them to participate in an experiment on decision making. This email made no explicit mention of the experiment being related to taxes, so as to avoid self-selection biases. Once subjects completed the experiment, they viewed a debrief form, which clarified the identity of the funding body, HMRC, but reiterated the fact that subjects' and their decisions would remain strictly anonymous. Subjects were given the possibility to opt out of the study and have their data permanently deleted from the sample. The student sample was recruited from a pool of voluntary undergraduate student subjects.The age of our participants ranged between 18 and 49, with an average of 19.11; 64% of our subjects were male. We did not invite any one who had taken part in a similar experiment before. Upon arrival at the laboratory, subjects were assigned to their seat; once everyone was seated, no communication was allowed between subjects. The experimenters informed subjects they could not answer any questions from this point onwards. Subjects were paid individually in cash at the end of the session.

The majority of the PAYE sample was recruited from a pool of voluntary subjects from across the UK run by a market research company, Saros Research. We also recruited PAYE taxpayers from businesses in the local area, as well as employees of the university. The age of our participants ranged between 19 and 66, with an average of 36.65; 59% of our PAYE subjects were male. The subjects recruited by Saros Research are regularly paid to take part in focus group research and/or online surveys. To the best of our knowledge no subjects had taken part in economics experiments prior to our study taking place. Saros Research triaged subjects through an initial questionnaire which asked a battery of questions including a question asking whether they were full-time residents in the UK for tax purposes, and another question asking for their tax status. The subjects took part in the experiment from home or their place of work. To facilitate participation, we conducted sessions in the evenings between 6pm and 9pm. We provided subjects with software that connected their computer to our university servers. Subjects were asked to log on to the online system at a pre-designated time. PAYE subjects were paid through a bank transfer or through a cheque which was mailed to their home address.

The subset of PAYE subjects who resided in the university's area were recruited through ads and email. They travelled to the university laboratory to take part in the sessions, and they were paid in cash.

The self-assessed sample was recruited from a pool of voluntary subjects from across the UK run by a market research company, ICM Research. The age of our participants ranged between 21 and 72, with an average age of 49.06; 78% of our subjects were male. Like the PAYE sample, these are regular paid subjects in market research who had never taken part in an economics experiment. The triage process was identical to that of the PAYE sample. Given the nature of the research and the subject pool, to minimize potential self-selection of subjects, as well as bias in choices in the experiment itself, ICM Research conducted all the recruitment and payment of subjects. Furthermore, we took extra measures to ensure anonymity of subjects, which were disclosed to subjects at the recruitment stage. Firstly, the researchers did not have any access to the names of subjects. Each subject was given a unique ID number, through which they would make their decisions. Only ICM Research could link names to ID numbers for payment purposes, but they could not access the experimental data itself.

To minimize direct contact with subjects, we designed a bespoke web-based software, which had the same visual interface as the software used by student and PAYE subjects. To access the experiment, subjects had to type their ID number plus a password. Subjects could log on at any time they wanted, within a week of receiving their log in information. However, once logged in to the experimental software, subjects had to complete the experiment within one hour of logging on. The experimental software did not allow subjects to log back in once an hour had elapsed. Subjects were paid by ICM via bank transfer.