For Online Publication: Appendix

A   Additional Tables

See end of this document.

B   Providing a Reference Point: Donation vs. Control

Providing a reference point can reduce uncertainty about how much to give and serve as an anchor in the distribution of contributions. The donation letter should therefore increase the probability of contributing, in particular among baseline non-contributors, and shift probability mass in the distribution of payments towards the reference point.

Table A3 shows how the donation treatment affects the probability of contributing in different ranges relative to the control group. Columns (1) to (3) display the treatment effect on the probability of contributing. For the full population, we find that the probability of contributing increases by 1.4 percentage points or 21% on average.[28] As expected, this effect is mostly driven by baseline non-contributors whose likelihood of contributing increases by 1.2 percentage points. The remainder of the table considers the effects on contributing weakly below and strictly above the reference point. We find that providing a reference point strongly increases the probability of contributing no more than the sum indicated, both for baseline contributors and baseline non-contributors (columns (4) to (6)). In contrast, the overall probability of contributing strictly more than the referred amount is significantly reduced (columns (7) to (9)), mainly due to a negative treatment response among baseline contributors.

Table A4 complements this result by reporting treatment effects on the intensive margin for the sample of baseline contributors. We find that the reference point strongly increases the probability for an individual to *reduce* her contribution (as measured by her most recent contribution prior to treatment) relative to the control group (column (1)). The likelihood of giving less is strongly increased for individuals with a baseline contribution above the reference point (+9.8 percentage points, column (4)), while we do not find any significant effects on those with baseline contribution strictly below (column (2)) or equal to (column (3)) the reference point. Similarly, we find that the likelihood of contributing *more* is increased for individuals who gave less than the reference point initially (column (6)). Finally, columns (9) to (12) show that indicating a reference point of €15 negatively affects contributions of baseline contributors.

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[28]Estimate from a weighted regression to account for the fact that the sampling ratio differs between baseline contributors (sampling ratio = 1) and baseline non-contributors (sampling ratio ≈ .5), see fn. 14.

Figure A1 demonstrates that the anchoring effect depends on initial contributions. It displays the change in contributions between 2013 and baseline year 2012 relative to the control group. As expected, we observe a shift of probability mass in the distribution towards the reference point: on average, individuals with baseline contribution weakly below €15 increase their contribution, while those with baseline contribution strictly above €15 reduce their contribution.

Taken together, providing a reference point in our context has the predicted effects: it increases the probability of contributing among baseline non-contributors and serves as an anchor when individuals decide about how much to give.

C   The Post-Treatment Survey: Further Details

In this section, we report further details of the post-treatment survey and additional results derived from the survey data. To allow for additional robustness checks, the framing of the survey questionnaire is treatment-specific. First, a short header repeats the treatment from the church levy notice by reiterating the information regarding the church levy being a voluntary contribution, a voluntary tax, or a compulsory tax. Second, the questionnaire asks respondents about the change in their willingness to contribute if the collection mode changed *relative to what was communicated in the treatment letters*. A sample of the questionnaire going to individuals in the donation treatment group can be found in this document. For the tax treatment groups, the wording of the treatment-specific parts is as follows:

Compulsory tax treatment group. The questionnaire header states that *"In mid-April, you received the church levy notice. The notice has informed you that the church levy forms part of the church tax and is therefore a compulsory payment"*. The willingness-to-contribute question is formulated accordingly: *"The church levy is a compulsory payment. If the church levy was instead a completely voluntary contribution, I would pay..."*, with response options ranging from *much less* to *much more*.

Voluntary tax treatment group. The questionnaire header reads as follows: *"[...] The notice has informed you that the church levy forms part of the church tax and is therefore a compulsory payment. As stated in the notice, however, we abstain from collecting the church levy as a compulsory payment. Instead, the church district of [location] considers the church levy a contribution equivalent to a charitable donation"*. The willingness-to-contribute question reads: *"The Catholic Church treats the church levy as a voluntary contribution, despite the fact that it is legally a compulsory payment. If the church levy was instead a completely voluntary contribution, I would pay..."*, with response options the same as before.

Table A6 reports additional cross-validation tests exploiting responses to the willingness-to-pay question, i.e. we focus only on the voluntary and the compulsory tax letter groups. The test exploits between-treatment differences in responses to the survey question on changes in the willingness to pay in case of an institutional switch from tax to donation mode. Our test takes the form of a simple linear probability model, with the voluntary tax treatment indicator as the explanatory variable of interest (i.e., the compulsory tax treatment group serves as reference category). The dependent variable is a dummy variable taking value one if the respondent states that she *would pay more* if the church levy, instead of being a legally binding tax, was a completely voluntary contribution.[29] The model thus tests if respondents in the voluntary tax group differ from their counterparts in the compulsory tax group regarding their willingness to *increase* their contribution in case of an institutional reform making the church levy a pure donation.[30]

Table A6 displays the results for the cross-validation test. Column (1) shows that for the full sample, the coefficient of the voluntary tax indicator is positive and weakly significant, implying that on average, respondents in the voluntary tax treatment would be more likely to increase their payment if the church levy was collected as a pure donation. Thus, the potential gain in revenues if the legal norm is removed is larger for the voluntary than for the compulsory tax letter group. This is consistent with the theoretical prediction that choosing the taxation mode in the voluntary and compulsory tax letters crowds out intrinsic motivation, but that stronger enforcement in the compulsory tax letter has a (partially) compensating effect.

Our next step is to check whether the survey data display the predicted heterogeneity in the crowd-out for various measures of intrinsic motivation. Columns (2) to (7) demonstrate that this is indeed the case. Across all three motivational measures, we find strong evidence for crowding-out effects among weakly intrinsically motivated respondents, while we do not find any significant effects among individuals with strong intrinsic motivation.[31] For instance, we split the sample between regular church goers (respondents saying they attend church at least once a month,

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[29]The dummy combines two response categories, "would pay much more" and "would pay more". We do not consider individuals in the donation group here as the questionnaire for this group asks individuals about the change in their willingness to pay in case of the *reverse* institutional change, i.e. from donation to tax mode. Hence, for this group, the dependent variable in the linear probability model is not defined.

[30]This test of the crowd-out hypothesis is related to, but conceptually different from studies testing for the crowd-out effect by exposing subjects to an external incentive and then removing it (Deci, 1971). While external incentives like piece rates entail a signal that might crowd out intrinsic motivation even when the incentive has been removed, the wording of our survey question regarding the change from taxation to donation mode aims at individuals' willingness to contribute *in a different institutional setting*. We thus interpret a respondent's statement of a higher willingness to pay if the setting changed from taxation to donation as evidence of crowing out of intrinsic motivation under taxation mode.

[31]Across all three motivational measures, we split the sample into weakly and strongly intrinsically motivated respondents according to the five ordered response categories such that the resulting subsamples are as similar as possible to each other in terms of sample sizes. This ensures that differences in treatment effects between subsamples are not driven by differences in statistical power.

strongly intrinsically motivated) and individuals less inclined to attend church (weakly intrinsically motivated). The weakly intrinsically motivated are 4.6 percentage points (or 85.8%) more likely in the voluntary tax group (relative to the compulsory tax group) to indicate that they would pay more if the church levy was collected as a pure donation. As in the field experiment, we find very small and insignificant effects for the strongly intrinsically motivated.

D Proofs of Propositions

To ease the reading of the proofs we denote the individual's budget constraint by

$$c + d \leq I, \tag{BC}$$

the compliance constraint by

$$0 \leq \tau \hat{d} \leq d. \tag{CC}$$

Proof of Proposition 1 The proof follows from the optimization problem of the individuals. Individuals maximize their utility subject to (BC). Individuals with intrinsic motivation $\Theta_D = 0$ consume only the private good $c = I$ and donate $d = 0$. Individuals with type $\Theta_D = \in \{\underline{\theta}, \overline{\theta}\}$ choose their donation so that

$$u'(c) = \Theta_D v'(d) \text{ and } d = I - c.$$

It follows from the first order condition of individuals' maximization problem that individuals with type $\overline{\theta}$ donate $\overline{d}$ that is strictly higher than individuals' contribution $\underline{d}$ of type $\underline{\theta}$. □

Proof of Proposition 2 The proof follows from the optimization problem of the individuals. Individuals maximize their utility subject to (BC) and (CC). Individuals with intrinsic motivation $\Theta_D = 0$ have their (CC) binding and are forced to give $\tau \hat{d}$. For the individuals with type $\Theta_T \in \{\underline{\theta}', \overline{\theta}'\}$, we first find their optimal contribution of the relaxed problem, i.e. ignoring the (CC) constraint. In such a case, their contribution is such that

$$u'(c) = \Theta_T v'(d) \text{ and } d = I - c.$$

Individuals with type $\overline{\theta}'$ will always give more than the mandatory contribution for any τ since $\underline{\theta} < \overline{\theta}'$, from our assumption that

$$0 < \underline{\theta}' < \underline{\theta} < \overline{\theta}' \leq \overline{\theta},$$

and $\overline{\tau}\hat{d} \leq \underline{d}$, from assumption $\overline{\tau}\hat{d} \leq \underline{d}$.

For individuals with type $\underline{\theta}'$, if their optimal contribution of the relaxed problem falls below the contribution requirement $\tau\hat{d}$, these individuals will be forced to contribute $\tau\hat{d}$, i.e. their (CC) will be binding; otherwise they will contribute $\underline{d}'$. It follows from the first order condition of individuals' maximization problem and from assumption $\bar{\tau}\hat{d} \leq \underline{d}$ that $0 < \max\{\underline{d}', \tau\hat{d}\} < \overline{d}'$ for any τ. $\qquad\square$

Proof of Proposition 3 The proof follows directly from Propositions 1 and 2, and assumption $0 < \underline{d}' \leq \bar{\tau}\hat{d}$. $\qquad\square$

E   Treatment Letters and Questionnaire

See end of this document.

Online Appendix, Table A1: Representativeness Check

	Sample (Urban Area, Catholics)		Urban Area (All Individuals)	
	Single Filers	Joint Filers	Single Filers	Joint Filers
	(1)	(2)	(3)	(4)
Average age	42.6	49.8	42.6	48.9
Share of male singles	49.9%	0%	52.1%	0%
Share of married males	0%	47%	0%	50%
Share of married females	0%	53%	0%	50%
Share of taxpayes with annual income ≥ €15,000	77.4%	65.8%	80.0%	65.4%
Share of taxpayes with €15,000 ≥ annual income ≥ €12,500	8.1%	3.9%	7.6%	3.7%
Share of taxpayes with €12,500 ≥ annual income ≥ €7,500	14.5%	6.8%	12.4%	6.6%
Share of taxpayes with €7,500 ≥ annual income ≥ €5,000	0.0%	3.9%	0.0%	3.7%
Share of taxpayes with €5,000 ≥ annual income ≥ €1,800	0.0%	5.2%	0.0%	4.9%
Share of taxpayes with annual income < €1,800	0.0%	14.5%	0.0%	15.7%
Average annual income (in Euro)	26461	28580	28820	33323
Share of taxpayers with charitable donation	24.5%	51.5%	23.3%	46.4%
Average charitable donation (unconditional, in Euro)	86.2	305.4	111.5	313.5
Number of taxpayers	33745	34686	115481	116832

Notes: This table shows average characteristics (separately for single and joint filers) for the population covered by our field experiment (columns 1 and 2) and for the total population in the urban area we study (columns 3 and 4). All figures reported here come from the personal income tax statistics and are reported for 2007 (the last year of available data for the full population of filers and non-filers in the personal income tax statistics). Single filers are unmarried individuals and married couples who choose to file two separate returns. The vast majority of married couples are joint filers and benefit from the assciated reduction in the progressivity of the personal income tax.

Online Appendix, Table A2: Individual Characteristics of Baseline Contributors by Treatment Assignment

	Number of individuals	Age	Male Single [yes=1]	Male Married [yes=1]	Female Married [yes=1]	Contributed in 2012 [yes=1]	Contribution in 2012 (in Euro)	Number of Years Individual is Observed Prior to Treatment	Share of Pre-Treatment Years with Contribution	*p*-value of the *F*-test on Joint Significance (Relative to Control) [Relative to Donation]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Control Group	1708	69.50	0.158	0.135	0.317	0.659	22.35	7.80	0.592	-
		[68.73;70.28]	[0.141;0.175]	[0.118;0.151]	[0.295;0.339]	[0.637;0.682]	[20.89;23.82]	[7.76;7.84]	[0.576;0.608]	[0.982]
Donation Treatment	1692	69.39	0.154	0.139	0.323	0.647	22.12	7.77	0.589	(0.982)
		[68.62;70.16]	[0.136;0.171]	[0.123;0.156]	[0.300;0.345]	[0.624;0.669]	[20.58;23.66]	[7.73;7.82]	[0.573;0.605]	-
Voluntary Tax Treatment	1693	69.50	0.147	0.144	0.320	0.656	21.55	7.80	0.601	(0.928)
		[68.73;70.27]	[0.130;0.164]	[0.127;0.161]	[0.298;0.342]	[0.633;0.678]	[20.03;23.07]	[7.76;7.84]	[0.585;0.617]	[0.921]
Compulsory Tax Treatment	1711	69.28	0.151	0.141	0.320	0.645	21.94	7.81	0.596	(0.943)
		[68.52;70.04]	[0.134;0.168]	[0.125;0.158]	[0.298;0.342]	[0.622;0.667]	[20.51;23.37]	[7.77;7.85]	[0.580;0.612]	[0.940]

Notes: This table presents randomization checks for the group of baseline contributors (at least one positive contribution in years 2005 - 2012). Column (1) displays the number of treated individuals. Columns (2) to (9) present the baseline averages for different observable characteristics and 95% confidence intervals in squared brackets. The average sample characteristics are given for 2013 (in which the field experiment took place) unless stated otherwise. Column (10) shows *p*-values of an *F*-Test, testing whether the observable characteristics are jointly significant in predicting assignment to treatment relative to the control group (round brackets) and relative to the donation treatment group (squared brackets).

Online Appendix, Table A3: Anchoring Effects, Extensive Margin

	Effect on Probability of Contributing			Effect on Probability of Contribution Below Reference Point			Effect on Probability of Contribution Above Reference Point		
	Full population	Baseline Non-Contributors	Baseline Contributors	Full population	Baseline Non-Contributors	Baseline Contributors	Full population	Baseline Non-Contributors	Baseline Contributors
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Anchoring Effect (Donation vs. Control Letter)									
No Controls	0.014***	0.012***	0.035*	0.020***	0.013***	0.081***	-0.007***	-0.001	-0.046***
	(0.003)	(0.002)	(0.018)	(0.002)	(0.001)	(0.013)	(0.002)	(0.001)	(0.016)
Controls: Strata Variables and Parish FEs	0.014***	0.012***	0.036**	0.020***	0.013***	0.080***	-0.007***	-0.001	-0.045***
	(0.003)	(0.002)	(0.018)	(0.002)	(0.001)	(0.013)	(0.002)	(0.001)	(0.016)
Average Outcome in Comparison Group	6.6%	1.0%	51.8%	1.8%	0.3%	14.3%	4.7%	0.7%	37.5%
Number of Observations	19894	16494	3400	19894	16494	3400	19894	16494	3400

Notes: OLS estimations at the level of the individual. *** denotes significance at 1%, ** at 5%, and * at 10% level. Robust standard errors in parentheses. Columns (1), (4), and (7) report population effects from a weighted regression to account for different sampling ratios of baseline non-contributors and baseline contributors. Estimations with controls account for the strata variables (age and household type) and include parish fixed effects. We use pre-treatment contribution behavior (2005-2012) to split the sample into baseline non-contributors (did not make any contribution) and baseline contributors (made strictly positive contribution in at least one year). "Contribution below (above) the reference point" means contribution weakly below (strictly above) €15.

Online Appendix, Table A4: Anchoring Effects, Intensive Margin

Sample: Baseline Contributors

	Effect on Probability of Reducing Contribution				Effect on Probability of Increasing Contribution				Effect on Change in Contribution			
	All Baseline Contributors	With Baseline Contribution ...			All Baseline Contributors	With Baseline Contribution ...			All Baseline Contributors	With Baseline Contribution ...		
		… Below Ref. Point	… Equal to Ref. Point	… Above Ref. Point		… Below Ref. Point	… Equal to Ref. Point	… Above Ref. Point		… Below Ref. Point	… Equal to Ref. Point	… Above Ref. Point
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Anchoring Effect (Donation vs. Control Letter)												
No Controls	0.071***	0.013	0.012	0.098***	0.010	0.107***	-0.077**	-0.005	-1.84*	0.152	-0.151	-2.77*
	(0.015)	(0.029)	(0.037)	(0.018)	(0.013)	(0.023)	(0.038)	(0.015)	(1.10)	(0.528)	(0.946)	(1.58)
Controls: Strata Variables and Parish FEs	0.072***	0.017	0.035	0.097***	0.010	0.116***	-0.049	-0.006	-1.79	0.182	0.273	-2.70*
	(0.015)	(0.029)	(0.039)	(0.018)	(0.013)	(0.030)	(0.039)	(0.015)	(1.10)	(0.531)	(0.932)	(1.55)
Average Outcome in Comparison Group	20.5%	16.7%	14.8%	22.6%	16.8%	14.6%	20.4%	16.8%	€21.53	€5.49	€9.64	€28.21
Number of Observations	3400	698	377	2325	3400	698	377	2325	3400	698	377	2325

*Notes: OLS e*stimations at the level of the individual. *** denotes significance at 1%, ** at 5%, and * at 10% level. Robust standard errors in parentheses. Estimations with controls account for the strata variables (age and household type) and include parish fixed effects. Baseline contributors made a strictly positive contribution at least once in pre-treatment years 2005-2012. All outcome measures are defined relative to the most recent contribution prior to treatment. "Baseline contribution below (above) reference point" means contribution strictly below (strictly above) €15.

Online Appendix, Table A5: Individual Characteristics of Respondents by Treatment

	Number of Treated Individuals	Response Rate	Age	Male Single [yes=1]	Male Married [yes=1]	Female Married [yes=1]	Contributed in 2012 [yes=1]	Contribution in 2012 (in Euro)	*p*-value of the *F*-test on Joint Significance [Relative to Donation Treatment]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Donation Treatment	9947	0.083	61.99 [60.68;63.29]	0.184 [0.157;0.210]	0.147 [0.123;0.171]	0.352 [0.319;0.384]	0.558 [0.524;0.592]	20.00 [18.16;21.84]	-
Voluntary Tax Treatment	9947	0.083	63.24 [61.98;64.49]	0.163 [0.138;0.188]	0.177 [0.151;0.203]	0.348 [0.316;0.381]	0.560 [0.526;0.594]	19.26 [17.47;21.05]	[0.447]
Compulsory Tax Treatment	9947	0.093	61.65 [60.44;62.85]	0.165 [0.141;0.188]	0.172 [0.148;0.196]	0.358 [0.327;0.389]	0.538 [0.506;0.570]	19.36 [17.63;21.09]	[0.721]

Notes: This table presents checks of whether survey respondents differ in observable characteristics across streatments. Treatment specific questionnaires were mailed to all treated individuals. Column (1) displays the number of treated individuals in the experiment. Columns (2) reports the survey response rate. Columns (3) to (8) present the baseline averages for different observable characteristics in 2013 (in which the field experiment took place) unless stated otherwise. 95% confidence intervals are in squared brackets. Column (9) shows *p*-values of an *F*-Test, testing whether the observable characteristics are jointly significant in predicting assignment to treatment relative to the donation treatment group.

Online Appendix, Table A6: Crowding Out of Intrinsic Motivation: Evidence from Survey Responses

Sample: Survey Respondents from Voluntary Tax and Compulsory Tax Treatment Groups

	Effect on Probability for Response "Would Pay More"						
		Motivation Measured by…					
		…Relation to Local Parish		…Frequency of Church Attendance		...Charitable Giving and Volunteering in Other Contexts	
	Full sample	Weak Intrinsic Motivation	Strong Intrinsic Motivation	Weak Intrinsic Motivation	Strong Intrinsic Motivation	Weak Intrinsic Motivation	Strong Intrinsic Motivation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Crowding Out Effect, Survey (Voluntary Tax vs. Compulsory Tax Letter)							
Voluntary Tax	0.024*	0.040**	0.003	0.046**	-0.002	0.045**	0.009
	(0.015)	(0.020)	(0.023)	(0.019)	(0.023)	(0.020)	(0.021)
Average Outcome in Comparison Group	7.40%	6.61%	8.40%	5.36%	9.69%	4.20%	9.64%
Number of Observations	1525	855	670	823	702	650	875

Notes: OLS estimations at the individual level. *** denotes significance at 1%, ** at 5%, and * at 10% level. Robust standard errors in parentheses. All estimations account for the variables used to define strata in the experiment (age and household type) as well as parish fixed effects. The dependent variable is equal to 1 for individuals who state they would make a "somewhat higher" or "much higher" payment if the church levy was completely voluntary, and 0 otherwise. Intrinsic motivation is measured in various ways: columns (2) and (3) differentiate according to individuals' stated relationship to their local parish. The "weak intrinsic motivation" group comprises individuals who describe the relationship to their parish as "very weak, "weak" or "undetermined", whereas the "strong intrinsic motivation" group comprises those with a "close" or "very close" relationship. Columns (4) and (5) use individuals' stated frequency of church attendance. The "weak intrinsic motivation" group comprises individuals who say they attend church "less than once a month" or "never", whereas the "strong intrinsic motivation" group comprises those attending church "at least once a month", "at least once a week", or "daily". Columns (6) and (7) use individuals' charitable giving and volunteering in other contexts. The "weak intrinsic motivation" group comprises individuals who describe their charitable givings/volunteering as "very rarely", "rarely" or "undetermined", whereas the "strong intrinsic motivation" group comprises those with "frequent" or "very frequent" charitable givings/volunteering.

Online Appendix, Figure A1: Distributional Effects of Anchoring on Contribution

(Donation Letter - Control Letter)
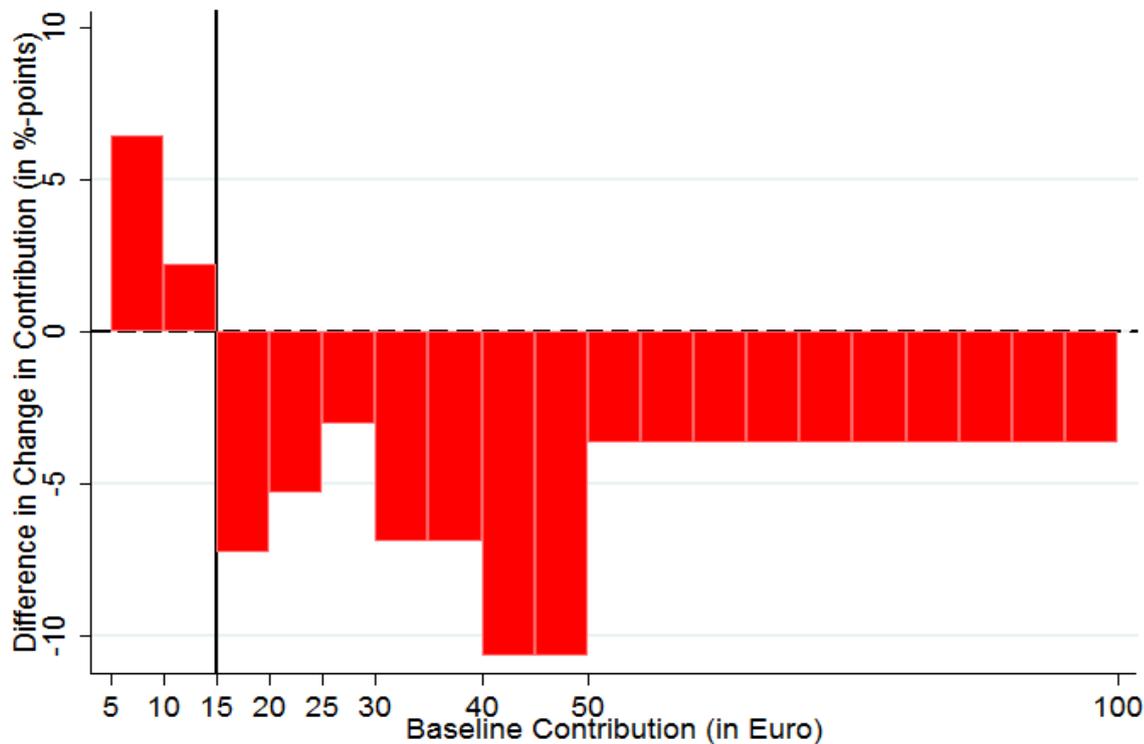
Notes: The figure displays the difference in the change in contribution (difference between contribution in 2013 and contribution in 2012 as percentage of contribution in 2012) as a function of baseline contributions (baseline year 2012). The effect of anchoring on the change in contribution is shown by comparing the distribution of average changes in contribution of the donation letter to the distribution of average changes in contribution of the control letter. The dashed horizontal line denotes zero difference in the distributions between the two letter groups. The vertical line indicates the amount of €15 mentioned in the donation letter. As expected the anchoring effect depends on whether an individual paid more or less than this amount: Individuals with baseline contribution weakly below €15 increase their contribution on average, while individuals with baseline contribution strictly above €15 reduce their contribution on average. The sample consists of baseline contributors, who paid no more than €100. The bin size is €5. We account for differences in the size of the interval between focal points (see Figure 1) by averaging densities within these intervals.

<u>Control Letter</u>

[Letter head, including addressee, postal address, phone number and email address of church district administration]

Church levy 2013

Dear fellow Christians,   *First paragraph subject to variation in field experiment*

As every year, we kindly ask you herewith for your local church levy contribution. According to Bavarian church tax law, the church levy forms part of the church contribution and is collected in addition to the general church tax. To compensate for the additional levy, the church tax rate in Bavaria is one percent lower than in most other federal states. The church district of [location] considers the church levy a contribution equivalent to a charitable donation.

The church levy is exclusively used for the Catholic parishes in the archiepiscopal deanery of [location], which includes your parish. There it is used to maintain and renovate buildings – the church, the parish center and the rectory. Although the archbishopric of [location] pays for the majority of construction works, a small part has to be contributed by the parishes themselves. This is often difficult, which is why the parishes need your church levy.

The Catholic parishes in the archiepiscopal deanery of [location] have joined forces in the church district, for example in order to ask for the church levy centrally to save money advertising it and to promote solidarity between the individual church foundations. Every year, the church district checks the budgets of the church foundations involved, the responsible persons are asked to use their funds economically and sustainably, and they are given an allowance for the necessary building works. The enclosed information leaflet contains examples of such building work from the previous year.

On behalf of the Catholic parishes of the archiepiscopal deanery of [location] we thank you for your generous church levy contribution. May God bless you and your loved ones.

With best wishes,

[signature in handwriting]   [signature in handwriting]

On behalf of the church district   On behalf of the
                                              archiepiscopal deanery [location]

[bank transfer slip printed on lower part of letter]

Notes on the church levy notification

The church levy directly benefits the parishes in [location]. It is collected **in addition to the church tax**. The basis for the collection of the church levy is the law governing the collection of taxes by churches, religious and non-confessional organizations (KirchStG) dated November 26, 1954 in the version of the notification dated November 21, 1994, last amended by the law amending the church tax law dated December 10, 2005 and the regulations governing the collection of church taxes in the Bavarian dioceses (DKirchStO) dated March 22, 1995 (part 3, article 23-25), last amended by the by-law dated January 15, 2002.

The people required to pay the church levy are Roman-Catholic parishioners that meet the following conditions of article 24 para. 1 DKirchStO:
- have reached the age of 18 before January 1 of the current year
- have more than 1,800 euros of own income or other earnings designed or suitable for covering subsistence
- resident in the archiepiscopal deanery of [location]

When calculating income or other earnings, income that is tax-exempt due to specific provisions of the income tax law must also be taken into account.

Any annuities, pensions and other recurring payments are to be fully regarded as income.

In the case of several places of residence, the levy must be paid to the tax association in whose district the levy payer is predominantly resident (article 24 para. 2 DKirchStO).

Exempt from the church levy are:
- all parishioners under the age of 18
- parishioners above the age of 18 whose annual income is below 1,800 euros, which often applies to schoolchildren, students and people serving basic military service and alternative civilian service. If you have any questions, please contact the office of the general church administration (tel. [phone number]).

The church levy, just like the church wage tax and the church income tax, is fully recognized by the tax office as a tax-reducing **deduction**. The paying-in slip receipt can be submitted to the tax office. On request we are happy to issue a donation receipt for payments above 100 euros.

You may also pay your church levy in cash at your parish office during opening hours. The office of the general church administration in [postal address] also accepts cash payments: opening hours usually Mon and Wed from 9 a.m. to noon. **To make a bank transfer or cash payment, please use the enclosed bank transfer slip including church levy number.**

Cover Letter for Post-Treatment Survey

[Letter head, including addressee, postal address, phone number and email address of church district administration]

Dear Ms/Mr [Surname],

In mid-April, you received this year's church levy notice. The church levy is collected in addition to the general church tax and benefits directly the Catholic parishes of [location]. We would like to take the opportunity to express our gratitude for your church levy. With your generous contribution, you help to maintain our churches, the parish centers and rectories. Your contribution enables us to host various parish activities and helps to keep open our doors to those who need our support and care.

Today we would like to ask for your advice how to frame the church levy notice in the future. Attached you find a questionnaire regarding the church levy. We kindly ask you to fill in the questionnaire and to send it back to us using the attached return envelope. The postage is paid for by us – you don't have to stamp the envelope.

Your participation in the survey is voluntary. However, the usefulness of the survey crucially depends on as many church members participating as possible.

If you participate in the survey, your privacy will be protected. Your responses and the information used when processing the questionnaires will not be stored or analyzed in a personalized manner. This means that responses cannot be linked to individuals.

Finally, we would like to point you to one important aspect: The questionnaires are going to be evaluated using modern scanner technology. For this to function, it is very important that

- you use a black or blue ball pen
- and that you mark the boxes clearly, like shown here: ☒

If you do so, this will be a great help to us.

Best wishes, and may God bless you

[signature in handwriting]

On behalf of the Church District [location]

Survey Questionnaire *Framed parts subject to variation between treatment groups*

> **In mid-April 2013, you received the church levy notice. The notice asked you to transfer the church levy for the year 2013. The notice also informed you that the church district [location] considers the church levy a contribution equivalent to a charitable donation.**

	strongly disgree	disgree	undecided	agree	strongly agree
1. I have read the church levy notice 2013 carefully ...……………………	☐	☐	☐	☐	☐
2. The church levy notice has motivated me to pay the levy ………………………………	☐	☐	☐	☐	☐
3. I consider it just that the church district [location] collects the church levy ………..…………...……………	☐	☐	☐	☐	☐

	much less	somewhat less	unchanged	somewhat more	much more
4. The Catholic Church considers the church levy a contribution equivalent to a charitable donation. If the church levy was instead a compulsory payment, I would pay …………	☐	☐	☐	☐	☐

	strongly disgree	disgree	undecided	agree	strongly agree
5. I feel free in my decision whether and how much church levy to pay …………...	☐	☐	☐	☐	☐
6. I feel like the Catholic Church trusts in my decision to make an appropriate church levy contribution ……………………	☐	☐	☐	☐	☐

	€0	€1 to €10	€11 to €20	€21 to €30	more than €30
7. For a church member living under similar financial conditions as I do, I consider the following annual church levy contribution appropriate ……………………	☐	☐	☐	☐	☐

	very rarely	rarely	undeter-mined	frequently	very frequently
8. I engage as a volunteer or a donor …………..…	☐	☐	☐	☐	☐

	very close	close	undeter-mined	weak	very weak
9. My relation…					
- to the Roman-Catholic Church as an institution is best described as …….…..……	☐	☐	☐	☐	☐
- to my local parish is best described as ………..………………..	☐	☐	☐	☐	☐

	daily	at least once a week	at least once a month	less than once a month	never
10. I attend church services or other religious events ………………………….…	☐	☐	☐	☐	☐

Many Thanks!