The abstract is well-written and synthesizes the main ideas of the registered report.

In the introduction, I understand what authors mean by saying that some share of the tax revenue is lost due to tax fraud. However, it is also worth noting that a much higher share of taxes is not collected because very rich companies usually make a deal (usually corrupt deals) with international governments to pay very low percentages of taxes. Although it is important to pay attention to the lost revenue due to tax fraud among individual citizens or small companies, it is also important to notice that much more is lost when the billionaire companies pay an insignificant share of their incomes in taxes.

Minor detail: in the last paragraph of page 3, authors used a comma instead of a point before “on the other hand…”

The methodological propositions of the authors are sound but I have a theoretical concern that should be addressed by the authors at some point. Establishing a 30% chance of being caught makes sense according to previous literature and it is well-operationalized in the study design. However, how does it apply to real-life? When people decide whether to act dishonestly or not, they usually do not make calculations of the percentage of being caught, rather they usually make decisions based on a lot of distinct factors (e.g., how many people have been caught in their surroundings etc). What real-life settings would correspond to a “30% chance of being caught”?

As a sidenote, I think that it is important for us, researchers of dishonest acts, to think about other possibilities of curbing corruption that do not rely exclusively on punishment. This is because those who are punished in a corporate or governmental environment are usually scapegoats, and the corrupt/dishonest structure keeps working despite the punishment of the scapegoat. Group pressure may be a promising venue for this.

Regarding the experimental design, I considered it hard to understand the bonus payments. It may also be hard to explain it for the participants in the experimental design, so the sample will be likely biased toward highly-educated individuals. Furthermore, UK is a place where people are highly educated, so findings may not be generalizable to many countries. Authors should point this out in the discussion section of the future manuscript.