

Supplement to:

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**SUPPLEMENTAL APPENDIX**

**Ambiguous Actorhood:  
Twenty-First Century Firms and The Evasion of Responsibility**

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**Appendix A. Survey Instrument**

For the full survey instrument and question wording as seen by respondents, see the preregistered experiment at <https://doi.org/10.17605/OSF.IO/2PFNS>

**Treatment Vignettes**

Respondents were randomized across the three main treatment conditions: a “unified actor” condition, a “subsidiary” condition, and a “fragmented” condition. Respondents in the “subsidiary” and “fragmented” conditions were further randomized to receive varying information about which corporate entity had been charged with tax evasion.

In Table A1 below we show the vignettes used in each condition. The text that varied across conditions is **bolded**, though respondents received plain text vignettes in all conditions.

<i>Table A1: Control and Treatment Vignettes</i>
<p><b>Unified Actor Condition</b></p> <p>A major financial company, FinCorp, is based in the United States but operates globally.</p> <p>Despite generating substantial profits in high-tax countries where it operates, <b>[FinCorp]</b> funnels its earnings through offshore tax havens to significantly reduce its corporate tax burden.</p> <p>After an investigation into these practices, the IRS recently charged FinCorp with illegal tax evasion.</p>
<p><b>Subsidiary Condition</b></p> <p>A major financial company, FinCorp, is based in the United States but operates globally.</p> <p><b>FinCorp is a majority owner in Horizon Tech Solutions.</b></p> <p>Despite generating substantial profits in high-tax countries where it operates, <b>[Horizon Tech Solutions]</b> funnels its earnings through offshore tax havens to significantly reduce its corporate tax burden.</p> <p>After an investigation into these practices, the IRS recently charged <b>[Horizon Tech Solutions/FinCorp]</b> with illegal tax evasion.</p>
<p><b>Fragmented Condition</b></p> <p>A major financial company, FinCorp, is based in the United States but operates globally.</p> <p><b>FinCorp is a majority owner in Horizon Tech Solutions and is heavily invested in a multinational consumer goods company, Global Corp. Last year, Horizon Tech formed a joint venture, known as Paystart Alliance, with a prominent European financial institution. This resulted in the creation of several subsidiaries in low-tax jurisdictions that minimized the joint venture’s collective tax liabilities.</b></p> <p>Despite generating substantial profits in high-tax countries where it operates, <b>[the joint venture]</b> funnels its earnings through offshore tax havens to significantly reduce its corporate tax burden.</p> <p>After an investigation into these practices, the IRS recently charged <b>[Paystart Alliance/FinCorp]</b> with illegal tax evasion.</p>

### Dependent Variable

The main dependent variable was a scale averaging three questions designed to measure blame. Respondents received the following three questions, in random order.

Please indicate the degree to which you agree with each of the following statements about Fincorp:

How responsible do you think Fincorp was for what happened?

1. Not at all responsible
2. A little bit responsible
3. Somewhat responsible
4. Significantly responsible
5. Totally responsible

Fincorp should be blamed for the tax evasion.

1. Not at all blamed
2. Blamed a little
3. Blamed some
4. Significantly blamed
5. Completely blamed

The tax evasion was Fincorp's fault

1. Strongly disagree
2. Somewhat disagree
3. Neither agree nor disagree
4. Somewhat agree
5. Strongly agree

### Secondary Outcomes

Respondents were asked about uncertainty and agency. Respondents randomized into whether they receive uncertainty or agency questions first.

#### *Agency:*

Please indicate the degree to which you agree with each of the following statements about Fincorp: [order of questions randomized]

Fincorp had control over the actions that led to the tax evasion charges

1. Strongly disagree
2. Disagree
3. Somewhat disagree
4. Neither agree nor disagree
5. Somewhat agree
6. Agree
7. Strongly agree

Fincorp planned the actions that led to the tax evasion charges

1. Strongly disagree
2. Disagree
3. Somewhat disagree
4. Neither agree nor disagree
5. Somewhat agree
6. Agree
7. Strongly agree

***Uncertainty:***

Please indicate the degree to which you agree with each of the following statements about Fincorp: [order of questions randomized]

It is difficult to know what role Fincorp played in the actions that led to the tax evasion charges:

1. Strongly disagree
2. Disagree
3. Somewhat disagree
4. Neither agree nor disagree
5. Somewhat agree
6. Agree
7. Strongly agree

It is difficult to know who is more responsible for the actions that led to the tax evasion charges

1. Strongly disagree
2. Disagree
3. Somewhat disagree
4. Neither agree nor disagree
5. Somewhat agree
6. Agree
7. Strongly agree

### Appendix B. Demographic Characteristics of Sample

<b>Table B1: Demographic Characteristics of Sample</b>	
	Mean
<i>Age</i>	
18-24 years old	7.5%
25-34 years old	32.0%
35-44 years old	32.5%
45-54 years old	16.3%
55-64 years old	8.0%
65+	3.6%
Female	45.6%
<i>Race</i>	
Asian/Pacific Islander	7.4%
Black	9.0%
Hispanic	9.1%
White	72.1%
Other Race	2.5%
<i>Education</i>	
Less than HS	1.0%
HS Grad	10.7%
Some college	16.2%
2-year college	10.7%
4-year college	45.3%
Professional or above	16.1%
<i>Employment Status</i>	
Full-time	66.0%
Part-time	12.1%
Unemployed	8.1%
Other	13.8%
<i>Income</i>	
Less than \$10,000	3.2%
\$10,000-\$19,999	4.9%
\$20,000-\$29,999	6.6%
\$30,000-- \$39,999	11.2%
\$40,000 to \$49,999	9.1%
\$50,000 to \$59,999	9.0%
\$60,000 to \$69,999	6.9%
\$70,000 to \$79,999	7.9%
\$80,000 to \$89,999	5.7%
\$90,000 to \$99,999	6.0%
\$100,000 to \$149,999	16.8%
\$150,000-\$199,999	6.9%
\$200,000-\$249,999	2.7%
\$250,000 or above	3.1%

**Table B2: Balance test, Multinomial logistic regression**

	<i>Treatment Group</i>	
	Subsidiary (1)	Fragmented (2)
Age	0.008 (0.075)	-0.071 (0.077)
Female	0.089 (0.180)	0.295 (0.183)
Income	0.005 (0.028)	0.039 (0.028)
<i>Race (reference group: White)</i>		
Black	-0.245 (0.295)	<b>-0.876***</b> (0.339)
Hispanic	-0.075 (0.293)	<b>-0.630*</b> (0.329)
Asian/Pacific Islander	0.008 (0.332)	-0.491 (0.358)
Other Race	-0.639 (0.564)	-0.772 (0.568)
<i>Employment Status (reference group: other employment status)</i>		
Full-time employed	-0.130 (0.281)	-0.337 (0.277)
Part-time employed	-0.073 (0.354)	-0.228 (0.351)
Unemployed	-0.122 (0.387)	<b>-0.747*</b> (0.423)
<i>Educational Attainment (reference group: less than high school)</i>		
High school graduate	-0.785 (0.958)	-0.841 (0.966)
Some college	-0.324 (0.947)	-0.686 (0.958)
2-year college	-0.820 (0.959)	-1.435 (0.976)
4-year college	-0.461 (0.941)	-0.659 (0.950)
Professional degree or above	-0.164 (0.962)	-0.619 (0.974)
AIC	1,789	1,789

NOTE: Coefficients from a multinomial logistic regression predicting treatment assignment (reference group: Unified Actor); \* $p < 0.05$ ; \*\* $p < 0.01$ ; \*\*\* $p < 0.001$

**Appendix C. Robustness Analyses of Main Results to Demographic Controls**

The tables below demonstrate the robustness of the full set of results described the main paper to the inclusion of demographic controls. All tables compare the results described in the main paper to results including the full suite of controls: age, sex, income, race, employment status, and educational attainment. All tables demonstrate results to be robust to the inclusion of demographic controls.

**Table C1** presents the results examining how blame for the parent firm (Fincorp) varies by degree of organizational complexity (H1A). Results present the pairwise comparisons by treatment, with Bonferroni adjustments for multiple comparisons.

**Table C2** presents the results examining how the average blame to *all* entities (parent firm and subsidiaries) varies by organizational complexity (H1B). Results present the pairwise comparisons by treatment condition, with Bonferroni adjustments for multiple comparisons.

**Table C3** shows results for a linear model testing how blame varies by organizational condition, as well as legal liability (H2).

**Table C4** reports differences in attributions of agency across organizational condition (H3A). Results present the pairwise comparisons by treatment condition, with Bonferroni adjustments for multiple comparisons.

**Table C5** reports differences in uncertainty across organizational condition (H3B). Results present the pairwise comparisons by treatment condition, with Bonferroni adjustments for multiple comparisons.

**Table C1. Blame for Parent Firm by Organizational Complexity Condition and Demographic Controls (H1A)**

Comparison	Main Analysis			Including Demographic Controls		
	Mean	SE	p-value	Mean	SE	p-value
Unified Actor vs. Subsidiary	0.405	0.073	<0.0001	0.397	0.073	<0.0001
Unified Actor vs. Fragmented Subsidiary	0.684	0.073	<0.0001	0.672	0.075	<0.0001
Fragmented Subsidiary vs. Fragmented	0.279	0.074	.0005	0.275	0.075	.0007

*NOTE:* Table B1 presents pairwise comparisons of how respondents assign blame to Fincorp across treatment conditions. The first set of results are from the main analysis presented in the paper. The second present pairwise comparisons adjusting for the full suite of demographic controls. T-tests are adjusted for multiple comparisons using the Bonferroni adjustment.

**Table C2. Average Blame Across Entities, by Organizational Complexity Condition and Demographic Controls (H1B)**

Comparison	Main Analysis			Including Demographic Controls		
	Mean Difference in Avg. Blame for all Entities	SE	p-value	Mean Difference in Avg. Blame for all Entities	SE	p-value
Unified Actor vs. Subsidiary	0.360	0.057	<0.0001	0.363	0.058	<0.0001
Unified Actor vs. Fragmented	0.729	0.058	<0.0001	0.730	0.059	<0.0001
Subsidiary vs. Fragmented	0.369	0.058	<0.0001	0.367	0.059	<0.0001

*NOTE:* Table B2 presents pairwise comparisons of how respondents assign blame to both the core firm and proximate entities, by treatment conditions. The first set of results are from the main analysis presented in the paper. The second present pairwise comparisons adjusting for the full suite of demographic controls. T-tests are adjusted for multiple comparisons using the Bonferroni adjustment.

**Table C3. Blame for Fincorp Based on Legal Liability (H2)**

	Main Analysis	Including Demographic Controls
Subsidiary Condition	-0.352*** (0.085)	-0.345*** (0.086)
Fragmented Condition	-0.536*** (0.092)	-0.522*** (0.093)
Proximate Entity Charged	-0.277*** (0.105)	-0.274*** (0.106)
Subsidiary*Proximate Entity Charged	0.153 (0.148)	0.151 (0.149)
Demographic Controls	NO	YES
Adjusted R-squared	0.104	0.104
N	802	802

*NOTE:* Results present a linear regression of blame for the parent firm (Fincorp) based on condition, as well as indicator for whether the proximate entity was charged. \* p < 0.05 \*\* p < 0.01 \*\*\* p < 0.001

**Table C4. Agency by Conditions and Demographic Controls (H3A)**

Comparison	Main Analysis			Including Demographic Controls		
	Mean Difference in Agency	SE	p-value	Mean Difference in Agency	SE	p-value
Unified Actor vs. Subsidiary	0.654	0.094	<0.0001	0.641	0.094	<0.0001
Unified Actor vs. Fragmented	0.953	0.095	<0.0001	0.927	0.096	<0.0001
Subsidiary vs. Fragmented	0.299	0.095	0.005	0.287	0.096	0.009

*NOTE:* Table B4 presents pairwise comparisons of how respondents assign blame agency to the core firm, by treatment condition. The first set of results are from the main analysis presented in the paper. The second present pairwise comparisons adjusting for the full suite of demographic controls. T-tests are adjusted for multiple comparisons using the Bonferroni adjustment.

**Table C5. Uncertainty by Conditions and Demographic Controls (H3B)**

Comparison	Main Analysis			Including Demographic Controls		
	Mean Difference in Uncertainty	SE	p-value	Mean Difference in Uncertainty	SE	p-value
Unified Actor vs. Subsidiary	-0.86	0.143	<0.0001	-0.823	0.143	<0.0001
Unified Actor vs. Fragmented	-1.410	1.144	<0.0001	-1.343	0.146	<0.0001
Subsidiary vs. Fragmented	-0.550	0.145	0.005	-0.520	0.146	0.001

*NOTE:* Table B5 presents pairwise comparisons of how respondents indicate uncertainty about core firm’s role in wrongdoing, by treatment condition. The first set of results are from the main analysis presented in the paper. The second present pairwise comparisons adjusting for the full suite of demographic controls. T-tests are adjusted for multiple comparisons using the Bonferroni adjustment.