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Tax Preferences, Partisanship and Perceptions of Society: Evidence from Austria

Tax Preferences, Partisanship and Perceptions of Society: Evidence from Austria*

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Abstract

This article systematically investigates the attitudes of voters towards capital taxation and further topics in the realm of the welfare state. We revisit various streams of literature and explore which views, beliefs and perceptions are connected to tax preferences and how these perceptions differ between various voting groups. Special weight is attached to questions of the distribution of income, wealth and opportunities. Inference relies on the outcomes of two large scale online surveys conducted in Austria. Our results suggest that, among others, opinions on fairness in the economic system in general as well as perceptions of inequality are strong predictors of tax preferences in Austria. In addition, these beliefs vary heavily across parties and are thus promising candidates to explain the variation in tax preferences between different voting groups.

Keywords: Taxation, redistribution, partisanship, inequality, social mobility, perceptions.

JEL Codes: D72, J62, H20, D63

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1 Introduction

Recent decades have seen major changes in the functionality of national tax systems. Sabirianova Peter *et al.* (2009) investigate 189 countries over more than two decades and conclude that there is an overall pattern of reduced tax rates for high incomes and decreasing overall tax progressivity. This decline is observed in a time period that has seen rising measures of both wealth and income inequality in most parts of the Western industrialized world (Atkinson *et al.*, 2011). Previous research interested in these co-developments has shown that there is indeed a strong connection between taxation and inequality in general. Especially taxation of top incomes has been found to be an important policy tool to steer economic inequality (Leigh, 2007; Roine *et al.*, 2009). Research in distributional economics has moreover concluded that capital incomes are to a large degree concentrated at the very top of the income distribution (Piketty and Saez, 2003). Thus, capital incomes can be thought of as one of the driving forces of the distributional dynamics of an economy, as also brought forward in Bengtsson and Waldenström (2018).

The close association of economic inequality and taxation gave rise to a long-standing research tradition in political science and economics focusing in turn on the relationship of voting behavior and economic inequality (see e.g. Roemer, 1998). Following a well-known early theoretical account of this problem in Meltzer and Richard (1981), rational and self-interested voters with income below median income are expected to demand some form of redistribution when they are confronted with economic inequality. However, this does not correspond to what is usually observed empirically. A great deal of research across the social sciences has thus been motivated by the question how and why economic inequality can emerge and stabilize in a democratic political system.¹

Various explanations for the coexistence of democracy and economic inequality have since been advanced. First, for voters to formulate preferences that are in their own interest, they would have to perceive society and their own position within it with some accuracy. However, this is usually not the case. Perceptions of society are on average not only wrong, but systematically distorted. This has been well documented for perceptions of economic inequality (Norton and Ariely, 2011; Hauser and Norton, 2017; Knell and Stix, 2017; Gimpelson and Treisman, 2018) and social mobility (Davidai and Gilovich, 2018; Alesina *et al.*, 2018).² Second, self-interest is not the only factor involved in the formation of preferences for redistribution. A wide range of other determinants has thus far been found, including beliefs, fairness considerations, personal experiences, cultural norms, religion, race and ethnicity (McCarty and Pontusson, 2011; Alesina and Giuliano, 2011). Beliefs might well differ between various subgroups of the total population. In Austria, it has for instance been shown that mental representations and attitudes towards taxes differ systematically across employment groups (Kirchler, 1998).

¹ For a comprehensive overview on the politics of inequality and redistribution, refer to McCarty and Pontusson (2011).

² These findings in turn motivated a number of experimental studies focused on the question how preferences for redistribution change when misperceptions are corrected, including Cruces *et al.* (2013), Kuziemko *et al.* (2015), Karadja *et al.* (2017), Fernández-Albertos and Kuo (2018), Alesina *et al.* (2018) and Bastani and Waldenström (2019).

For a survey-based review of the perceptions of the distribution of wealth and an analysis of opinions on different concepts of distributional justice in the Austrian population, refer to Melchior *et al.* (2015).

Moreover, whether and how individual preferences translate into policy depends also on the nature of party politics and political institutions. More specifically, how parties act depends on their constituents, on party competition and on the specific relationship between parties and voters (Häusermann *et al.*, 2013). In addition, it is well known that policy makers to a certain degree incorporate public opinion when balancing the socioeconomic effects of taxes and their political feasibility (Mankiw *et al.*, 2009; Scheuer and Wolitzky, 2016). Finally, to close the circle, party identification might not only depend on individual preferences, but individual preferences (and perceptions) might also depend on party identification (Carsey and Layman, 2006; Evans and Pickup, 2010). Thus, from a scholarly perspective the perceptions and beliefs of voters and voting groups play a distinctive role when focusing on preferences for redistribution and taxation in a given political system. Therefore, the factors determining the views of the tax system on a voter level are a topic of high relevance even beyond the academic world.

To add to this field of research in an Austrian context, this article revisits five different theoretical frameworks and explores which views, beliefs and perceptions of individuals are connected to tax preferences in Austria. The focus lies on two specific forms of capital taxation, namely wealth and inheritance taxation. In addition, the analyzed beliefs and perceptions are investigated in the context of voting behavior. For this exercise, it is explored how perceptions of society differ between various voting groups based on self-reported partisanship in the national elections 2017.³ To accomplish this, we rely on a new survey-based data set for Austria, covering a variety of topics relevant to this stream of literature. This data set is used for quantitative analysis to gain insight into attitudes towards taxation and the welfare state in Austria on a partisanship level.

The analysis of Austrian attitudes towards taxation, various aspects of the welfare state and redistribution in general is structured as follows. In a first step, general approval of wealth and inheritance taxation is discussed. After that, we try to shed light on potential idiosyncrasies that might be able to explain differences in these tax preferences between voting groups. For this, the data is analyzed along the lines of various theoretical channels that try to contribute to our understanding of attitudes towards taxation and redistribution. This investigation is split into five blocks, corresponding to the respective bodies of literature. Finally, a brief analysis of the willingness to take political action is conducted.

We find that opinions on fairness in society in general as well as perceptions of inequality are strong predictors of support for wealth and inheritance taxation. These variables also show significant differences between respondents based on their voting behavior. Hence, these channels might be particularly relevant to explain different tax preferences between voting groups in Austria. On the other hand, per-

³ All results in this paper refer on voting groups with respect to the *Nationalratswahl 2017* on October, 15th 2017.

ceptions of social mobility, perceptions of an individual's own personal life as well as other channels discussed in the literature seem to play a minor role in explaining tax preferences in the analyzed sample.

The aim and contribution of this article is three-fold. Primarily, to our knowledge this is the first article that offers systematic quantitative analysis of why Austrians might support or reject the concepts of wealth and inheritance taxation. Second, the article contributes to Austrian comparative politics literature by offering an in-depth partisanship level analysis of attitudes towards taxation, the welfare state, views of fairness in society as well as perceptions of inequality and social mobility in Austria. Third, the offered analysis employs a novel data set covering a large sample of the Austrian population. In addition, benefits and shortcomings of this new data set are discussed. Finally, we revisit and briefly review large parts of the literature on perceptions of society and tax preferences.

The remainder of this article is organized as follows. Section 2 briefly discusses the survey design and the data we collected. In Sections 3 and 4, the data is employed in an analysis of partisanship and tax preferences in Austria. A brief discussion and conclusion is provided in Section 5.

2 Survey & Data

To gather data that is suitable for analysis in Austria, two large scale online surveys were conducted. The two waves of the survey were in the field from October 17, 2018 - October 29, 2018 and March 14, 2019 - March 26, 2019, respectively. Each wave covers 2100 respondents, resulting in a total of 4200 respondents after merging the data sets.⁴ The respondents were matched to a sampling frame on gender, age, voting behavior and education. The frame was constructed by stratified sampling from the 2013 Austrian Comparative Study of Electoral Systems Post-Election Survey (Kritzinger *et al.*, 2016) with selection within strata by weighted sampling with replacements (using the general population weights on the public use file). The survey was implemented and conducted by *YouGov*. This institute is based in the UK and has been involved in a variety of high quality scientific publications (Twyman, 2008).

In the survey, respondents answer a set of questions using an online platform. Question topics include, amongst others, socio-economic characteristics, general political views, perceptions of social mobility and inequality in Austria, attitudes towards the welfare state and redistribution, the willingness to take political action and approval of various forms of taxation. A list of the survey questions and possible answers relevant to the analysis below can be found in [App. A](#). The possibility to connect data on these topics is rather novel in Austria and enables researchers to tackle a variety of research questions. Furthermore, the two waves of the survey feature experimental treatments where respondents are treated

⁴ Note that there are slight differences in the placement of certain questions and in the pool of survey questions in general. This may lead to significant difficulties when using both survey waves as one merged data set as we do in this article. Moreover, detailed documentation of the survey is still work in progress - the data will become publicly available afterwards.

Table 1: Voting Behavior in Data Set.

SPÖ	ÖVP	FPÖ	GRÜN	PILZ	NEOS	NON
20%	21%	23%	5%	7%	6%	17%

with information on inequality and social mobility. However, these treatments are not the focus of this article and will thus not be discussed in more detail. In the analysis below, respondents subject to information treatments are discarded to avoid confounding effects due to the treatments.

To ensure a sample of highest quality, four different implicit and explicit data quality screenings have been applied to the raw data set. They are described in more detail in [App. B](#). The remaining data set includes a total of 1161 respondents. This is a rather large loss of observations as compared to the original data set. However, credibility of the remaining data is in general high and the number of observations is sufficient for thorough analysis.⁵ In terms of sample composition, a relative loss in respondents with primary education, non-voters and *FPÖ* voters results from the screening procedures.

The resulting raw sample consists of 52% females and 48% males. In terms of education, 5% of respondents fall into the primary education category, 39% in the lower secondary, 36% in the upper secondary and the remaining 21% into the tertiary education sector.⁶ Regarding the age distribution of our sample, age in years ranges from 18 to 83 and median age is 45 years. 30% of the sample are between 18 and 34, 42% are between 35 and 54 and 28% are 55 years or older. The voting behavior of the raw sample is documented in [Tab. 1](#). Compared to the true population characteristics of Austria, the sample over-represents educated and young individuals whereas old individuals are under-sampled. In addition, voters of large parties are slightly underrepresented as compared to smaller parties. However, this might be an artifact of oversampling highly educated individuals. In general, this is to be expected when conducting online surveys and constitutes one of the shortcomings of this survey methodology as also stated by [Börsch-Supan and Winter \(2004\)](#). An iterative post stratification strategy to re-weight this reduced sample is thus employed to match the Austrian population in the categories age, gender, education and voting behavior in the national elections 2017.⁷

An intuitive starting point for analysis on a partisanship level would be a discussion and description of the socioeconomic characteristics of various voting groups. However, there are other surveys that are undoubtedly better equipped to describe the *objective* characteristics of Austrian voters. The reader is for instance referred to [AUTNES 2017 \(Aichholzer et al., 2018\)](#). In this article, the focus of analysis

⁵ Some questions only appear in wave two ($n = 613$) and are highlighted as such.

⁶ Primary corresponds to "Pflichtschule", lower secondary to "Lehre/BMS", upper secondary to "AHS/BMHS" and tertiary to "Akademie/Kolleg/Hochschule".

⁷ The marginal distributions of these variables and sources thereof as well as more information on the computed weights is provided in [App. C](#).

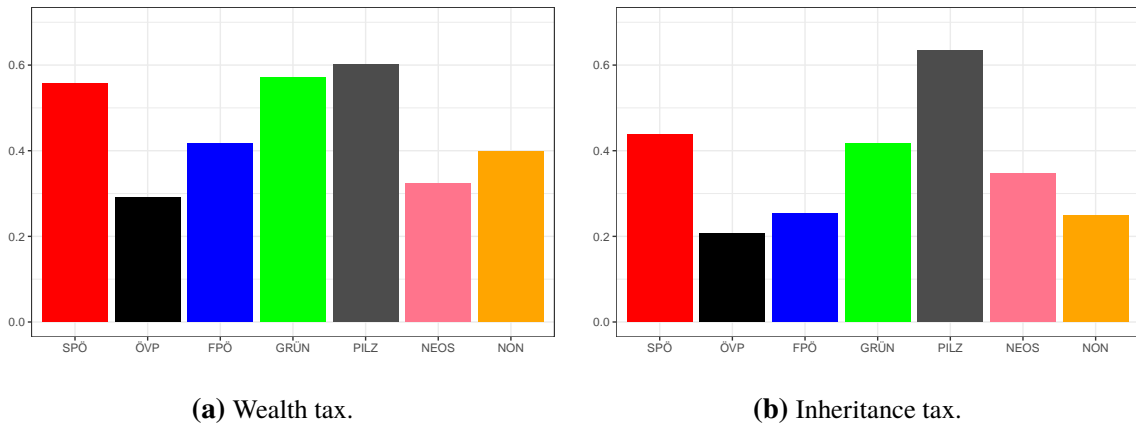


Fig. 1: Share supporting Wealth & Inheritance Tax.

will lie on the idiosyncrasies of our data set, i.e. the *subjective* views, beliefs and perceptions of Austrian voters on taxation, redistribution and inequality. However, interesting observations with respect to relevant socioeconomic variables will be highlighted in the discussion when necessary.

We refrain from giving a detailed introduction and discussion of the political orientation and history of the various parties. For a general introduction to the Austrian party system, refer to Plasser and Ulram (2006). To give a broad idea, the social democrats *SPÖ*, the green party *GRÜN* and the splinter group of the green party *PILZ* are usually described as more progressive or leftist parties. Opposed to that, the conservative *ÖVP* and the far-right *FPÖ* cover the right-wing side of the political spectrum. *NEOS* are usually attributed more leftist views on social issues while at the same time exhibiting more right-wing attitudes on economic grounds. *NON* refers to declared non-voters.

The next sections present the results of our analysis. At first, general results on the opinions on wealth and inheritance taxation in Austria are presented. After that, five subsections, each corresponding to a specific body of literature, thoroughly analyze the data set. For each theory, the relevant survey responses are summarized on a partisanship level. Finally, it is explored whether statistical relevance of the theoretical channels can be established in Austria.

3 Main Results

3.1 Wealth and Inheritance Taxation in Austria

Taxation is one of the core topics in a welfare state. As a result, the specific realization of a tax system and concepts such as "tax justice" are in general heavily discussed in society, research and media (Thorndike and Ventry, 2002). Specifically, capital taxation is usually disputed substantially in academic and political discourse due to the complex nature of capital income (Bastani and Waldenström,

2018). Various forms of capital taxation such as inheritance taxes have gained interest of researchers, see Bastani and Waldenström (2019) for a recent overview. In Austria, political discourse on capital taxation is mainly focused on a possible reintroduction of wealth taxation (abolished in 1993) and, even more wildly debated, a possible reintroduction of inheritance taxation (abolished in 2008).

Fig. 1a and Fig. 1b present the share of respondents that generally have a positive attitude towards inheritance taxes and wealth taxes, respectively.⁸ Support for inheritance taxation is generally low, with an average of around 42% in favor of wealth taxation and 30% in favor of inheritance taxation. Rather unsurprisingly, a split between left-wing and right-wing party voters is observed. Leftist voters have a higher level of approval of wealth and inheritance taxation in general. Declared non-voters take sides with the conservative parties in this question. The remaining analysis in this paper is based on the question why tax preferences manifest themselves in such a way. One of the main aims of this paper is thus to shed light on the differences in the process of preference formation between different Austrian voting groups.

3.2 Opinions on Inequality, Fairness and Opportunities

Only a rather small share of the population will prefer *absolute equality* in outcomes when considering fairness in society. Concepts like effort and individual skills will usually be factors that are taken into account when discussing economic issues with a relation to fairness via concepts such as inequality and social mobility (Hufe *et al.*, 2018). Thus, analyzing opinions on concepts such as fairness, inequality and equality of opportunities in the context of the welfare state is a promising candidate to explain tax preferences (Alesina and Giuliano, 2011).

Toward this end, we employ standard questions used in this literature, such as how important it is that the government redistributes income from the rich to the poor, whether they think that high income earners most often deserve their high incomes and whether luck or effort are more important for social advancement. In addition, two questions are included where respondents state whether they perceive economic inequality in Austria to be a problem and whether it is problematic when poor and rich children do not enjoy equal opportunities in life.⁹

Somewhat unsurprisingly, Tab. 2 shows that these views of society are strongly connected to tax preferences. All estimates are statistically significant and point into reasonable directions. For instance, respondents who think economic inequality or inequality of opportunity is a problem in Austria are more likely to support wealth and inheritance taxation. On the other hand, respondents who think that high income earners most often deserve their high incomes are more likely to oppose forms of capital

⁸ Answering "Yes" or "Yes with tax exempt amount" when asked whether they support the idea of this tax in Austria. Unless otherwise stated, all descriptives presented in this article refer to weighted averages.

⁹ All questions except for the question on the general importance of redistribution are available only in wave two.

Table 2: Welfare Opinions and Tax Preferences

	<i>Dependent variable:</i>									
	Inheritance Tax					Wealth Tax				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Importance Gov. Redist.	0.044*** (0.009)					0.028*** (0.009)				
High Earners Deserve Income		-0.205*** (0.066)					-0.220*** (0.047)			
Luck important for income			0.171** (0.079)					0.144** (0.068)		
Inequality is a problem				0.144*** (0.025)					0.104*** (0.026)	
I.o.O. is a problem					0.106*** (0.026)					0.079*** (0.025)

Note: All regressions are weighted logistic regressions that include age, age squared as well as indicators for survey wave, tertiary education, income in the highest tercile, gender and both parents being Austrian. All regressions include an intercept. Standard errors are provided in parentheses. * $p < 0.1$; ** $p < 0.05$; *** $p < 0.01$

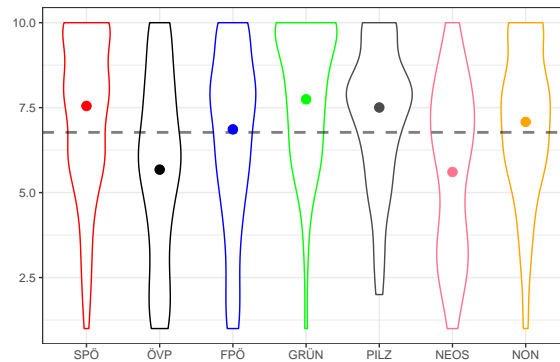


Fig. 2: Importance that government redistributes from 1-10. Grey dashed line indicates sample average. Violin plots indicate distribution of responses.

taxation such as inheritance or wealth taxes. Please note that these regression coefficients (and the ones to follow below) can merely be interpreted as correlations, not as causal effects.

Fig. 2 shows that, on average, respondents do see government redistribution as a relatively important issue. Again, a split between leftist and conservative voters is visible. *ÖVP* and *NEOS* voters usually think of government redistribution as being of below average importance. Opposed to that, the group of *SPÖ* / *GRÜN* / *PILZ* voters assigns above average relevance to this subject. A similar polarization between parties is visible when exploring how problematic respondents perceive inequality in Austria to be. The average sentiment cuts the parties in a left-wing and a right-wing group as seen in Fig. 3a and Fig. 3b. It is visible that the severity of inequality of opportunities is on average perceived to be higher than severity of "mere" economic inequality. However, this might as well be a bias stemming from a slightly harsher and more emotional wording of the respective survey question on inequality of opportunities. On the partisanship level, the fairness related questions show rather large differences between parties. More than 20% of conservative voters (*ÖVP* / *FPÖ*) claim that high income earners deserve their high income most of the time (Fig. 4a). This is nearly double the share of the leftist parties. Again, declared non-voters show similar opinions as conservative voters. On the other hand, only around 10% of *ÖVP* voters claim that luck is most important for social advancement, whereas more than 40% of *GRÜN* voters agree with this statement (Fig. 4b).

Summarizing, the opinions on fairness and inequality dynamics in Austria seem to be promising candidates to explain large shares of the variation of tax preferences. These views and beliefs are especially strongly connected to the probability of supporting wealth or inheritance taxation. In addition, the general response patterns to these questions on a partisanship level are rather similar to the response patterns with respect to the questions on those two types of capital taxation.

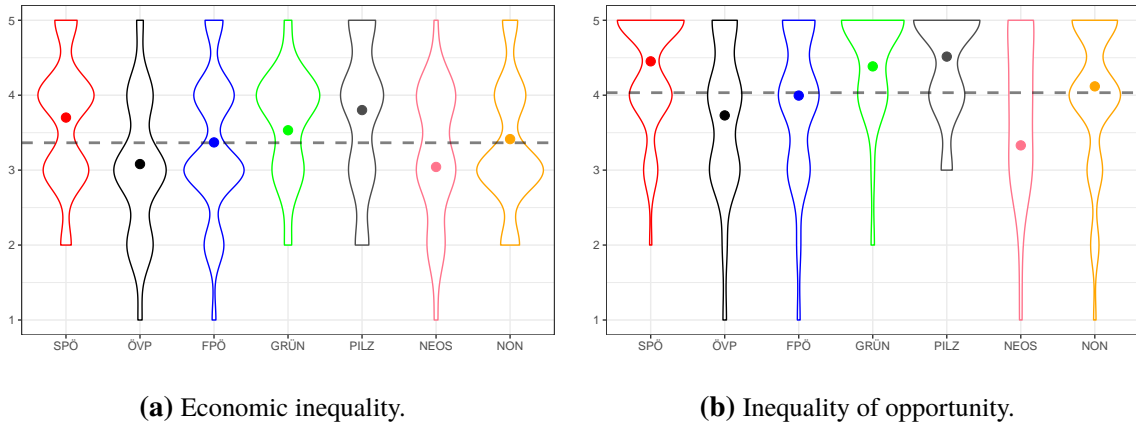


Fig. 3: Severity of inequality problems in Austria from 1-5. Grey dashed line indicates sample average. Violin plots indicate distribution of responses.

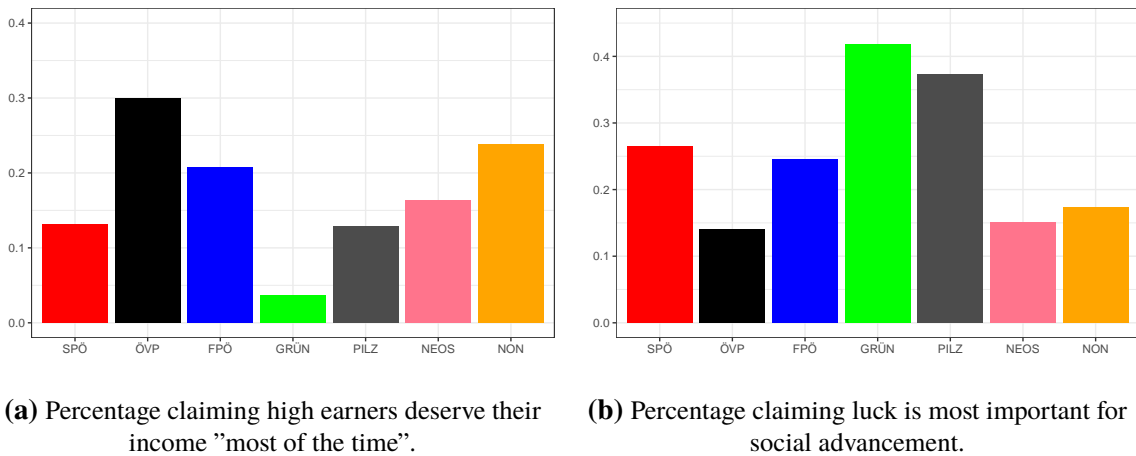


Fig. 4: Perceived fairness of economic system.

3.3 Perceptions of Inequality

In general, increasing income and wealth inequality can be observed in most parts of the Western world in recent decades (e.g. *Atkinson et al., 2011*). At the same time, a variety of studies points in the direction of voters perceptions of the income distribution being extremely skewed (*Gimpelson and Treisman, 2018*). Bringing this observation to the realm of redistributive preferences, *Kuziemko et al. (2015)* show in an experimental setting that correcting misperceptions of inequality can shift redistributive preferences of individuals. They conclude that perceptions of inequality and redistributive preferences are strongly interlinked. Thus, it seems advisable to explore the perceptions of inequality in Austria in more detail. To do this, respondents are asked whether they think economic inequality in Austria has increased in recent years.¹⁰ In addition, the survey includes questions on where participants

¹⁰Question only available in wave two.

Table 3: Ineq. Perceptions and Tax Preferences

	<i>Dependent variable:</i>			
	Inheritance Tax		Wealth Tax	
	(1)	(2)	(3)	(4)
Economic Ineq. Increased	0.208*** (0.060)		0.221*** (0.047)	
Ratio High/Low Earner		-0.008 (0.009)		0.001 (0.008)

Note: All regressions are weighted logistic regressions that include age, age squared as well as indicators for survey wave, tertiary education, income in the highest tercile, gender and both parents being Austrian. All regressions include an intercept. Standard errors are provided in parentheses. *p<0.1; **p<0.05; ***p<0.01

perceive the thresholds for a "high-income earner" and a "low-income earner" to be. The ratio of these two thresholds can be employed as a crude measure of perceived economic inequality (see also Kelly and Enns, 2010). The regression results provided in Tab. 3 suggest that there are some observable effects of inequality perceptions on tax preferences. Individuals who think that economic inequality increased recently are more likely to support wealth and inheritance taxation. A higher perceived ratio of high incomes to low incomes is, however, not significantly connected to higher support for capital taxation.

At the partisanship level, the perception of economic inequality varies rather strongly between voting groups. Less than 60% of conservative party voters and non-voters think economic inequality increased while consistently more than 70% of progressive voters claim that this holds true for Austria (Fig. 5a). Some interesting differences can also be found when comparing the perceived high and low income earner thresholds across parties in Fig. 5.¹¹ It is striking that non-voters and FPÖ voters "observe" the narrowest part of the income distribution relative to other voting groups. Following Windsteiger (2017), this might correspond to individuals perceiving a very homogeneous peer group, which in turn might lead to decreasing preferences for redistribution. However, this effect is, if present, not strong enough to lead to overall statistical significance in our sample. Interestingly, the threshold for a low income earner exhibits rather low variance and is around EUR 1000 for all voting groups.

¹¹For this exercise, weighted medians are employed. Moreover, responses equal to EUR 0 for the lower bound and exceeding EUR 100,000 for the upper bound of monthly net income are discarded to gain robustness with respect to outliers.

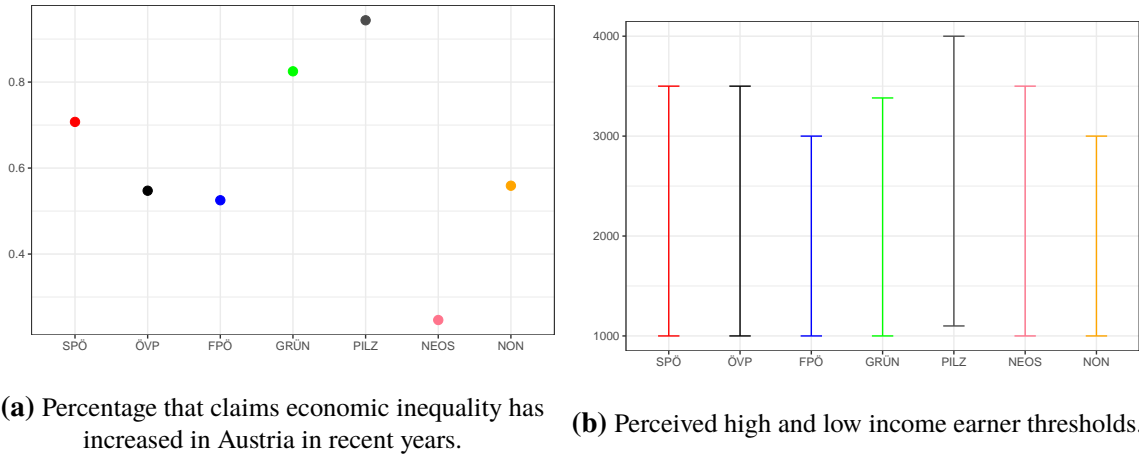


Fig. 5: Perceptions of inequality / high and low income earners.

4 Further Results

4.1 Perceptions of Social Mobility

Similar to perceptions of economic inequality, the perceptions of social mobility have been found to be strongly connected to preferences for redistribution. *Alesina et al. (2018)* describe this relationship in a variety of countries and conclude that, in general, left wing voters are on average more pessimistic than right wing voters in their perceptions of social mobility. Using survey experiments, they show that pessimistic information treatments increase support for certain types of redistributive policies. In Austria, the perceptions of social mobility are recorded using two questions. Respondents are asked to give an estimate for how many out of 100 poor children will end up in which quintile of the income distribution as adults. This exercise is repeated for 100 rich children in a similar fashion. The answers can then be directly interpreted as perceived probabilities of upward movement for poor children and perceived probabilities of downward movement for rich children.

Tab. 4 provides regressions that connect the perceived opportunities of rich and poor children to tax preferences. In terms of notation, "Q1 to Q1" corresponds to the perceived probability of being born in the lowest income quintile (Q1) and still being in the bottom quintile (Q1) as an adult. "Q1 to Q5" corresponds to the perceived probability of being born in the bottom quintile (Q1) and ending up in the top quintile (Q5) of the income distribution as an adult. There is some minor evidence to be found that connect social mobility perceptions to tax preferences in our sample. However, statistical significance strongly depends on the model specification. To provide some consistency, Tab. 4 presents results using a model specification that is comparable to other subsections. In general, the direction and theoretical interpretation of the coefficient estimates is far from trivial. Perceived mobility patterns in general are rather complex and dynamic and thus rarely manifest themselves in a single number. *Alesina et al. (2018)* find that the perceived poverty persistence "Q1 to Q1" shows positive significant effects on

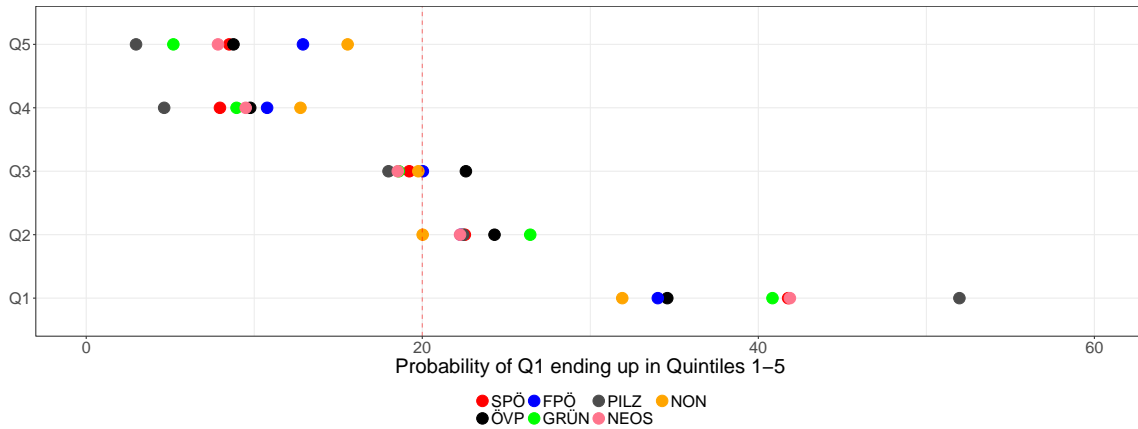
Table 4: Soc. Mob. Perceptions and Tax Preferences

	<i>Dependent variable:</i>			
	Inheritance Tax		Wealth Tax	
	(1)	(2)	(3)	(4)
Q1 to Q1	0.001 (0.002)		0.0001 (0.002)	
Q1 to Q5	0.001 (0.001)		0.002* (0.001)	
Q5 to Q1		0.001 (0.001)		0.002* (0.001)
Q5 to Q5		0.001 (0.003)		0.001 (0.002)

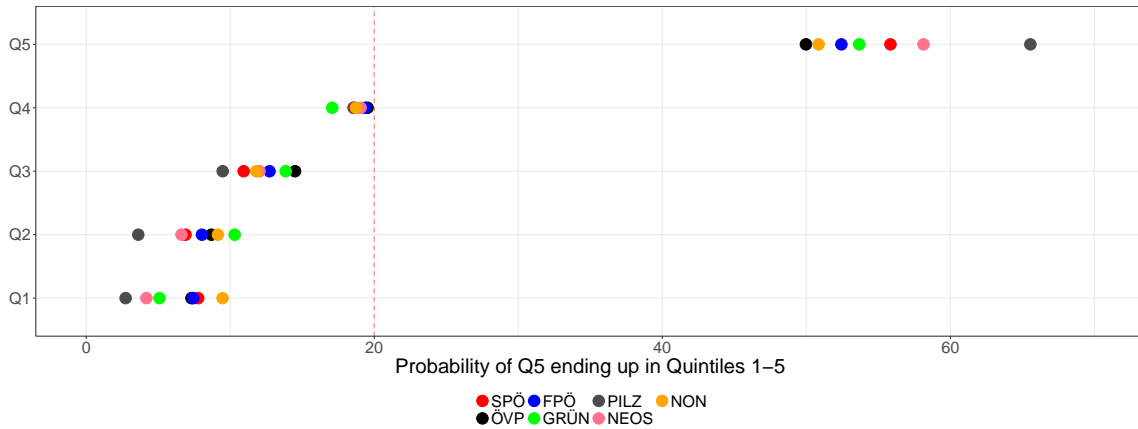
Note: All regressions are weighted logistic regressions that include age, age squared as well as indicators for survey wave, tertiary education, income in the highest tercile, gender and both parents being Austrian. All regressions include an intercept. Standard errors are provided in parentheses. *p<0.1; **p<0.05; ***p<0.01

support for taxation and redistribution. On the other hand, they find that the perceived opportunity for social advancement "Q1 to Q5" shows negative effects on redistributive preferences. This is not the case in our sample. In addition, the coefficients of the indicators for risk of downward movement ("Q5 to Q1") and wealth persistence ("Q5 to Q5") are rather hard to interpret from a theoretical perspective. As this is to our knowledge the first study to record downward mobility perceptions in such a manner, no theoretical framework for interpretation has been offered yet. Thus, the essential takeaway for the case of Austria is that social mobility perceptions and support for inheritance and wealth taxes are seemingly weakly interlinked in this ad hoc analysis of the data. Further research in the form of more disaggregated investigations is necessary to gather a deeper understanding of this nexus.

Fig. 6a provides the perceived probability to end up in a given quintile as an adult when being born into a poor household ("Q1 to Qx") per party. The red dashed line indicates a scenario of absolute social mobility. On average, the probability of poor children to end up in the highest quintile is perceived as rather low (10%), whereas poverty persistence is estimated to be significantly higher (37%). The general pattern with respect to partisanship is that progressive parties such as *GRÜN* or *PILZ* have much



(a) Upward Mobility.



(b) Downward Mobility.

Fig. 6: Perceptions of Upward & Downward Mobility.

more pessimistic views on social mobility than conservative parties. This is in line with the findings in *Alesina et al. (2018)*. Furthermore, it is clearly visible that non-voters are on the more optimistic side when it comes to social mobility perceptions. Vice versa, the same rationale holds true when analyzing downward mobility perceptions. The perceived probabilities to end up in a given quintile as an adult when being born in a rich household (“Q5 to Qx”) are provided in Fig. 6b. Again, leftist leaning party voters tend to be more pessimistic, i.e. they perceive a lower degree of social mobility as compared to conservative voters. It is furthermore striking that the perceived wealth persistence (53%) is on average significantly higher than the perceived poverty persistence.

Table 5: Tax Knowledge and Tax Preferences

	<i>Dependent variable:</i>	
	Inheritance Tax	Wealth Tax
	(1)	(2)
Tax Knowledge	0.085 (0.064)	0.078 (0.059)

Note: All regressions are weighted logistic regressions that include age, age squared as well as indicators for survey wave, tertiary education, income in the highest tercile, gender and both parents being Austrian. All regressions include an intercept. Standard errors are provided in parentheses. * $p < 0.1$; ** $p < 0.05$; *** $p < 0.01$

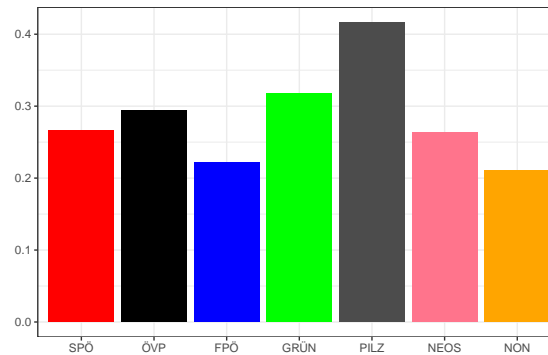
4.2 Tax Knowledge

Another possible theoretical channel explaining negative attitudes towards these forms of capital taxation are a lack of knowledge of the functionality and economic effects of taxes. Eriksen and Fallan (1996) show that increasing tax knowledge reduces the likelihood of tax evasion. At the same time, positive attitudes towards the tax system generally increase when tax knowledge increases, leading to a higher level of perceived tax fairness. Thus, a lack of knowledge about the functionality and the mechanics of the tax system might decrease support for inheritance and wealth taxation. For a deeper analysis on tax knowledge in Austria refer to Kalleitner and Kittel (2017).

In the survey, respondents answer a simple question on progressive tax systems. This is used as a proxy for knowledge on the functionality of tax systems in general.¹² A dummy variable that captures whether a respondent is able to correctly answer this question then serves as an indicator for tax knowledge. Tab. 5 provides the results of logistic regressions that suggest that this variable cannot be considered as statistically important predictor of the probability to agree with wealth and inheritance taxation.

It is nevertheless interesting to look at differences in tax knowledge between parties in Fig. 7a. In general, tax knowledge is quite low, with no voting group exceeding a share of 50%. The average correct response rate is around 26%. PILZ voters come out strongly above average. This is in line with a generally higher education level observed among these voters.

¹²Question is only available in wave two.



(a) Percentage that can correctly answer a question about a progressive tax system.

Fig. 7: Tax knowledge across parties.

4.3 Perceptions of Personal Life

Early comparative politics literature that tries to explain variation in redistributive preferences often relies on rational choice style models. A famous example is the widely cited approach of [Meltzer and Richard \(1981\)](#). Essentially, the basic modeling framework expects the median voter to be increasingly in favor of redistribution as average income exceeds median income. Thus, their model predicts that increasing economic inequality will lead to redistribution through the democratic system. Abstracting from this idea, these types of theoretical models point in the direction of an individual's position in society playing a crucial role when forming preferences with respect to taxation and the welfare state in general. However, a large variety of empirical work opposes this theoretical framework or gives mixed results ([Bredemeier, 2014](#)). One of the main explanations for this is that most individuals do not correctly perceive their position in society ([Cruces et al., 2013](#)). As a result, a variety of studies have shown that perceptions of reality are better indicators of political and economic dynamics as opposed to objective, observed criteria ([Loveless, 2013](#)).

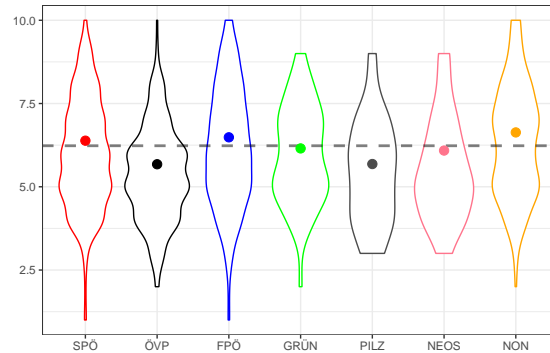
To connect to this literature, a question on the perceived individual socioeconomic status (SES) is included in the survey. Here, respondents are asked to place themselves on a ladder that represents society. Then, participants are requested to place their parents on a similar ladder for the time of the respondent's birth. A set of additional questions is implemented to deepen the understanding of the experiences and perceptions with respect to the personal life of the respondents. For instance, individuals rate their satisfaction with their current income, record whether they suffered negative personal shocks in the recent past and whether they are optimistic about their own future.

[Tab. 6](#) shows that there is no clear connection between these perceptions of personal life and tax preferences in Austria and no statistically significant relationship is found.

Table 6: Personal Life and Tax Preferences

	<i>Dependent variable:</i>									
	Inheritance Tax					Wealth Tax				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Perceived SES	0.037*** (0.014)					0.004 (0.013)				
Income Satisfaction		0.034 (0.036)					-0.024 (0.034)			
Higher SES than Parents			0.084 (0.051)					-0.038 (0.044)		
Negative Live Events				0.030 (0.044)					-0.035 (0.040)	
Optimism about Future					0.038 (0.044)					0.008 (0.040)

Note: All regressions are weighted logistic regressions that include age, age squared as well as indicators for survey wave, tertiary education, income in the highest tercile, gender and both parents being Austrian. All regressions include an intercept. Standard errors are provided in parentheses. * p<0.1; ** p<0.05; *** p<0.01



(a) Self-Assessed Socio-Economic Status from 1-10.

Fig. 8: Self-assessed position in society and satisfaction with income. Dots indicate average response. Grey dashed line indicates sample average. Violin plots indicate distribution of responses.

There is also not much evidence that the perceived position in society might be a good channel to explain much of the variation between parties. Fig. 8 depicts very similar answers for perceived SES and satisfaction with current income for all voting groups with no significant deviations from the mean. This is in line with a variety of results suggesting individuals have the tendency to sort themselves into the middle of society (e.g. Fernández-Albertos and Kuo, 2018). However, these results might also be driven by a trend towards the middle response categories that can be observed in a variety of survey outcomes across disciplines (Kalton *et al.*, 1980; Bishop, 1987).

4.4 Willingness to take political action

Finally, it is worth discussing some patterns arising from a question on which forms of political actions respondents already engage in or can imagine themselves engaging in. This seems appropriate after presenting perceptions of society as well as problems and shortcomings that individuals and voters in Austria might sense in the political and economic system surrounding them (see Brown-Iannuzzi *et al.*, 2017). The results of this question are summarized in Fig. 9.

The different forms of political engagement are sorted by their average likelihood in the population. Two observations are interesting to point out. First, left wing voters show a generally higher probability of political action than right wing voters and non-voters. As discussed before, this voting group also displays the highest preferences for redistribution and sees income inequality and inequality of opportunity as especially problematic. Second, the variation within forms of political engagement varies significantly between parties. While party membership is a rather unlikely occurrence for all respondents, the probability to attend a demonstration is nearly 50% for *GRÜN* voters and extremely low for *ÖVP* and *FPÖ* voters.

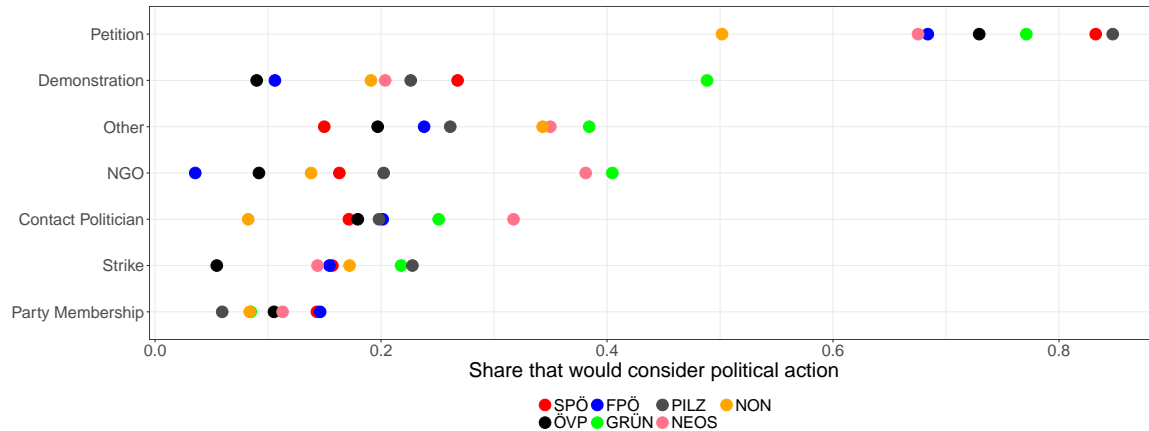


Fig. 9: Willingness to take political action in various categories.

5 Concluding remarks

In this article, views, beliefs and perceptions of individuals in Austria are connected to tax preferences, specifically with respect to wealth and inheritance taxation. In addition, the analysis is expanded to the partisanship level where we compare various voting groups. To accomplish this, we rely on a new Austrian survey-based data set covering a variety of topics relevant to this stream of literature. This data set is used for quantitative analysis to gain insight into attitudes towards taxation and the welfare state in Austria. To our knowledge, connecting data on voting behavior, sociodemographics, tax preferences, perceptions of society and attitudes towards the welfare state, redistribution and inequality is a novum in Austria.

The analyzed voting groups differ substantially in their redistributive preferences and support for capital taxation. This comes with broad variation in their perceptions of society and in their views with respect to the Austrian welfare state. Variables that are likely to explain a large share of the variation in tax support include opinions on fairness in the welfare state in general as well as perceptions of the change of inequality in the past years. On the other hand, a variety of other theoretical channels might only play a minor role in explaining support for inheritance and wealth taxation. Overall, it has to be noted that the presented analysis is of a descriptive and correlative kind and should be interpreted as such.

Future research is therefore encouraged to shed more light on the causality in the nexus of partisanship and tax preferences in the context of the welfare state. Furthermore, connecting the demand side (i.e. the perceptions and preferences of voters and non-voters) to the supply side (i.e. the outside communication of parties) more strongly would enable political scientists and economists to more thoroughly explain how tax preferences in Austria are formed. Here, it would also be interesting to

compare the perceived salience of welfare state related issues to the salience that parties assign to them in their political messages. Moreover, compiling data that makes it possible to compare Austrian social mobility data with social mobility perceptions could lead to new insights.

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Appendix A Relevant survey questions (in German)

A.1 Voting Behavior

- Haben Sie in der Nationalratswahl in 2017 gewählt?
 - Ja
 - Nein
- Welche Partei haben Sie gewählt?
 - SPÖ
 - ÖVP
 - GRÜNE
 - NEOS
 - PILZ
 - Andere

A.2 Wealth and inheritance Taxation

- Einige Nationen erheben derzeit eine universelle Erbschaftssteuer. Jedes Mal, wenn Vermögen (z. B. materieller Besitz, Land, Immobilien) nach dem Tod an eine andere Person übergeht, erhält der Staat eine Zahlung. Würden Sie solch eine Steuer gerne in Österreich eingeführt sehen?
 - Ja
 - Ja, mit Freibetrag
 - Nein
 - Unsicher
- Wie Sie vielleicht wissen, wird in Österreich von Zeit zu Zeit die Einführung einer Vermögensteuer diskutiert. Damit ist eine Steuer auf die Summe aller Vermögensgegenstände, wie z. B. Geldbestände, Immobilien, Fahrzeuge und Aktien, im Eigentum einer Person gemeint. Würden Sie der Einführung einer Vermögensteuer zustimmen?
 - Ja
 - Ja, mit Freibetrag
 - Nein
 - Unsicher

A.3 Tax Knowledge

- Wir würden Sie jetzt gerne zu Einkommensteuern in Österreich befragen. Momentan besteuert Österreich Einkommen unter 11.000€ nicht. Der Grenzsteuersatz für Einkommen zwischen 11.000€ und 18.000€ liegt bei 25%. Stellen Sie sich eine Person vor, die 15.000€ im Jahr verdient. Diese Person zahlt ...

- ... weniger als 25% ihres Einkommens in Steuern
- ... genau 25% ihres Einkommens in Steuern
- ... mehr als 25% ihres Einkommens in Steuern
- Weiß nicht

A.4 Perceptions of own Personal Life

- Fig. A.1.
- Sind Sie mit Ihrem derzeitigen Einkommen zufrieden?
 - Sehr zufrieden
 - Ziemlich zufrieden
 - Nicht allzu zufrieden
 - Nicht zufrieden
- Bitte geben Sie für jedes der folgenden Ereignisse an, ob Sie davon in den letzten 5 Jahren, also seit Anfang 2014, betroffen waren.
 - Scheidung
 - Arbeitslosigkeit und Arbeitssuche länger als 1 Monat
 - Tod eines nahen Verwandten
 - Krankenhausaufenthalt (außer Geburt)
 - Nichts davon
- Denken Sie, dass es Ihnen in 5 Jahren besser oder schlechter als heute gehen wird?
 - Besser
 - Schlechter
 - Weiß nicht

A.5 Perceptions of Inequality

- Denken Sie, dass wirtschaftliche Ungleichheit in Österreich in den letzten Jahren zu- oder abgenommen hat?
 - Zugenommen
 - Ungefähr gleich
 - Abgenommen
- Unter welcher monatlichen Nettoeinkommensgrenze (nach Abzug von Steuern) würden Sie eine Person als "NiedrigverdienerIn" bezeichnen? (in Euro)
- Ab welcher monatlichen Nettoeinkommensgrenze (nach Abzug von Steuern) würden Sie eine Person als "HochverdienerIn" bezeichnen? (in Euro)

Stellen Sie sich bitte eine Leiter mit 10 Sprossen vor, die zeigen soll, wo die Menschen in Österreich stehen.

Ganz oben stehen die Menschen mit dem meisten Geld, der höchsten Bildung und den besten Jobs. Ganz unten stehen diejenigen mit dem wenigsten Geld, der niedrigsten Bildung und den schlechtesten Jobs oder ohne Job. Je höher man auf der Leiter steht, desto näher ist man den Personen ganz oben, je niedriger, desto näher den Personen ganz unten.

Wo würden Sie sich selbst auf der Leiter platzieren? Bitte geben Sie an, auf welcher Sprosse Sie Ihrer Meinung nach in Ihrer aktuellen Lebensphase im Verhältnis zu anderen Menschen in Österreich stehen.



Fig. A.1: Question on SES.

Stellen Sie sich für die folgende Frage bitte 500 Familien vor, die die österreichische Bevölkerung repräsentieren sollen. Anschließend unterteilen wir die Familien nach Einkommen in fünf Gruppen, wobei jede Gruppe 100 Familien enthält (siehe linke Leiter in der Grafik). Nehmen wir außerdem an, dass jede Familie genau ein Kind bekommt.

Unsere Frage bezieht sich auf die Einkommensgruppe der ärmsten 100 Familien. Was glauben Sie, wie sich die 100 Kinder aus den ärmsten Familien im Erwachsenenalter auf die fünf Einkommensgruppen verteilen werden (rechte Leiter)?

Bitte füllen Sie die Felder auf der rechten Seite der Grafik aus und beachten Sie, dass Ihre Einträge sich auf 100 summieren müssen, um fortfahren zu können.

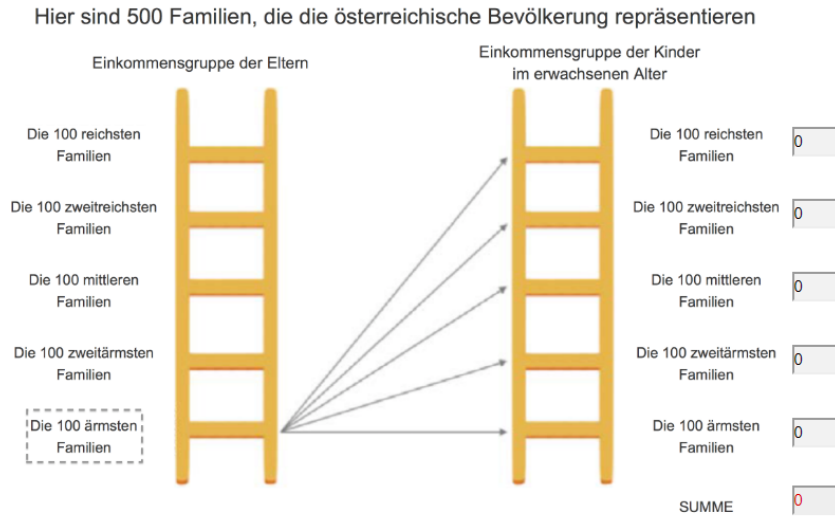


Fig. A.2: Question on upward mobility perceptions.

A.6 Perceptions of Social Mobility

- Fig. A.2.

A.7 Opinions on Inequality, Fairness and Opportunities

- Ihrer Meinung nach, verdienen Spitzenverdiener in unserer Gesellschaft ihre hohen Einkommen?
 - Meistens
 - Manchmal
 - Selten
- Einige Leute sagen, dass man im Leben durch harte Arbeit vorankommt. Andere sagen, dass glückliche Umstände oder die Hilfe anderer wichtiger sind. Was denken Sie ist am wichtigsten?
 - Harte Arbeit ist am wichtigsten
 - Harte Arbeit und Glück sind gleich wichtig
 - Glück ist am wichtigsten
- Wie denken Sie darüber, wenn Kinder aus armen und reichen Familien nicht die gleichen Chancen in ihrem Leben haben?

- Kein Problem
 - Ein kleines Problem
 - Ein Problem
 - Ein ernstzunehmendes Problem
 - Ein sehr ernstzunehmendes Problem
 - Weiß nicht
- Denken Sie wirtschaftliche Ungleichheit ist ein ernstes Problem in Österreich?
 - Kein Problem
 - Ein kleines Problem
 - Ein Problem
 - Ein ernstes Problem
 - Ein sehr ernstes Problem
 - Wie wichtig ist es Ihnen, dass der Staat Einkommen von reich zu arm umverteilt?
 - Slider from 1 to 10
 - Weiß nicht

Appendix B Data quality

To ensure data quality, four different screening procedures are employed. First, an explicit screening question was included in the survey. This explicit screening is supposed to flag respondents that do not pay attention during the survey. After that, we follow *Alesina et al. (2018)* and screen the data set for answers that are very likely to be the result of inattentive answering of respondents. For this, we use the question on social mobility perceptions. The question itself is outlined in *App. A*. We drop all respondents, that either

1. put 100 somewhere else than Q1Q1 in the upward mobility question to skip the question as fast as possible, or
2. put 100 somewhere else than Q5Q5 in the downward mobility question to skip the question as fast as possible, or
3. give the exact same answers for the upward and downward mobility question.

These explicit and implicit screenings eliminate a total of nearly 1700 respondents or around 40% of the raw sample. However, we are confident that the remaining observations are of highest quality and can be employed for thorough analysis.

Appendix C Post stratification marginals & weights

In this subsection, we provide the marginal distributions of age, gender, education and voting behavior that we use to re-weight the final survey sample using an iterative post-stratification procedure.

For age and gender, we use the population statistics 2019 provided by *Statistik Austria* and consider the population older than 17 years. For gender, the female share is 51,29101%. For age, the age groups are constructed similar to the age groups that are used in the European Social Survey (ESS):

Age Group	Population Share
18 - 34	0.262108831
35 - 54	0.344779475
55 +	0.393111695

Using the most recent educational statistics of *Statistik Austria* from 2016, the shares of primary, lower secondary, higher secondary and tertiary education are:

Education Group	Including	Population Share
Primary	Pflichtschule	0.2617905
Low Secondary	Lehre, BMS	0.4583589
High Secondary	BMHS, AHS	0.1429652
Tertiary	Kolleg, Akademie, Hochschule	0.1368854

The marginal distributions for weighting with respect to the election results of the national elections 2017 are taken from the official source at <https://wahl17.bmi.gv.at/>, excluding voters of "other" parties. Thus, the target population are Austrians older than 17 who have not voted for "other" parties in the national elections 2017, equaling around 7,130,225 individuals. Summary statistics on the distribution of the individual weights can be found below:

Min.	1st Qu.	Median	Mean	3rd Qu.	Max.
1176	2514	4297	6141	7001	67489