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# Deserving more? A vignette study on the role of self-interest and deservingness opinions for popular support for wealth taxation in Germany

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## Abstract
This paper investigates which factors shape popular support for the taxation of wealth in Germany, a country with one of the highest levels of wealth inequality in Western Europe. Although public support for progressive taxation in general is strong, no tax on personal net wealth is currently levied. Against this backdrop, we ask how objective and subjective self-interest, information about wealth inequality and deservingness valuations regarding the wealthy affect popular support for a personal wealth tax. Particular attention is paid to the interaction between self-interest and deservingness. Using original survey data and a vignette design, we find that subjective self-interest is more important than objective self-interest, and that providing information on aggregate wealth inequality can shift the attitudes of those who are otherwise indifferent in favour of wealth taxation. Furthermore, deservingness valuations impact support for taxation in important ways. Factors indicating meritocratic wealth accumulation reduce support, and this is especially pronounced among low-status respondents. By contrast, while non-meritocratic factors increase support for taxation, these effects are largely off-set in privileged groups. Altogether, these findings suggest that self-interest and deservingness valuations impact attitudes towards wealth taxation in opposing directions, and that providing information to those otherwise indifferent might increase redistributive preferences.

**Keywords:** attitudes; deservingness; vignette study; redistribution; taxation; wealth

## 1. Introduction

The unequal distribution of wealth is an important part of the increase in economic inequality that has occurred in Western rich democracies during the past decades (Alvaredo et al., 2017; Piketty, 2014). While the abolition of taxes on private wealth in the 1990s and 2000s has contributed significantly to this development (Glennerster, 2012; Hacker and Pierson, 2010; Piketty, 2014; Saez and Zucman,

2019; Volscho and Kelly, 2012), survey evidence suggests that majorities of the population support the taxation of wealth (Dallinger, 2021; Rowlingson et al., 2021). Furthermore, issues of wealth taxation have gained momentum in the wake of the financial crisis of 2008ff. and resurged in recent debates about distributing the financial burdens resulting from the COVID-19 pandemic (BBC, 2020). Thus, understanding when and under what conditions citizens in rich democracies support wealth taxation is important to inform public policy choices at the beginning of the 21st century.

The literature on popular support for redistribution through taxation and welfare state policies often sets out from a political economy perspective. Therein, citizens are supposed to support redistributive measures out of rational self-interest, i.e. when they expect to gain from them (Meltzer and Richard, 1981; Romer, 1975). Yet, recent studies find that people often misperceive the extent of overall economic inequality as well as their own position within the income and wealth distribution (Bellani et al., 2021; Bublitz, 2020; Engelhardt and Wagener, 2018; Gimpelson and Treisman, 2018), thus biasing the cognitive foundations that underlie the formation of redistributive preferences. In contrast, the deservingness perspective stipulates that support for redistribution depends on whether people regard economic outcomes to be justly deserved or not (Laenen et al., 2019; Van Oorschot, 2000). While previous studies show that attitudes towards wealth taxation are influenced by indicators of self-interest, (mis)perceptions of the status quo of inequality and deservingness assessments (Alesina and Angeletos, 2005; Groß and Lang, 2018; Limberg, 2020; Ragusa, 2014; Rowlingson and Connor, 2011; Skilling and McLay, 2014), extant research has not addressed how self-interest and deservingness relate to each other.

Therefore, this article aims to contribute to the state-of-the-art by investigating how indicators of self-interest, both objective and subjective, as well as popular deservingness opinions about the wealthy affect popular support for wealth taxation in Germany. Specifically, we not only ask how these factors shape popular support for wealth taxation, but also how they interact. Do notions of 'undeserved' wealth dampen opposition to wealth taxation among wealthy citizens, thereby off-setting their self-interest? Or does, vice versa, an image of the wealthy as 'deserving' decrease support for wealth taxation among the non-wealthy, whose self-interest would otherwise prompt them to favour it? Through investigating how deservingness and self-interest interact, our study contributes to an emerging literature on popular support for progressive taxation (Barnes, 2014; Edlund, 2016; Liebig and Mau, 2007; Limberg, 2020; Limberg, 2019; Ragusa, 2014; Sumino, 2015). While these studies are inspired by research on preferences for redistribution and welfare attitudes (Svallfors, 2010), attitudes towards taxation are still less well understood (Barnes, 2014). Specifically, the relative contributions of various explanatory factors and their potential interrelations have not yet been fully appreciated.

To study these issues empirically, we use a vignette design which was embedded in a large standardized survey on the perception of inequality in Germany from 2017. In contrast to regular survey items, which are often relatively abstract, this approach accommodates for the fact that issues of taxation are 'complex and context-dependent' (Liebig and Mau, 2007: 100) and allows for more realistic

and rich descriptions of fictitious wealthy persons for which we vary different characteristics to examine how these affect support for wealth taxation.

We focus on Germany because wealth inequality there is comparatively high from a cross-national perspective (Balestran and Tonkin, 2018). Recent research shows that the wealthiest 10 percent in Germany hold over two thirds of overall wealth (Schröder et al., 2020), compared to a European average of 52 percent of wealth owned by the richest 10 percent (Balestran and Tonkin, 2018). Also, the increase in income inequality between 2000 and 2005 was driven by gains at the top of the income distribution (Corneo et al., 2014; Groh-Samberg, 2016), which further contributed to a concentration of economic advantage. While public support for progressive taxation in Germany is generally strong (Barnes, 2014: 71) and two-thirds of the population advocate for higher taxation of private wealth in political opinion polls (Heinrich et al., 2016), the personal net wealth tax has been abandoned since 1997 due to a ruling by the Federal Constitutional Court on the unequal tax treatment of real estate and financial wealth.[1] Although the fiscal relevance of a reintroduction of this personal wealth tax is subject to debate – estimates range between € 10 to 20 billion Euros annual revenue for a tax rate of 1-1.5 percent (Bach and Thiemann, 2016: 83) –, the personal net wealth tax is of great symbolic relevance because it reflects the 'commitment of the state to redress some of the more egregious inequalities generated by the market economy' (Bird 1989: 441, cited in Banting, 1991: 352).

The article is structured as follows. The next section (2) presents the conceptual framework of the article and discusses political economy and deservingness perspectives on wealth taxation. Thereafter, section 3 discusses the methods and data used, while section 4 presents the results. The concluding section (5) summarizes the findings and discusses limitations as well as promising future research avenues

## 2. Theoretical perspectives on popular support for wealth taxation

### 2.1 Political economy perspectives on wealth taxation

Political economy perspectives on attitudes towards public policy and the role of government assume that individuals act rationally according to their economic self-interest. Principally, two arguments are made: first, as income is distributed unequally, the median voter receives less than the mean income and therefore profits from each lump-sum transfer financed through a linear tax on income. Hence, poorer citizens should demand greater redistribution and support progressive taxation, whereas wealthier individuals should be in favor of less redistribution and taxation (Meltzer and Richard, 1981; Romer, 1975). Second, redistributive expenditures of the state can be seen as a form of insurance supported by risk-averse citizens (Moene and Wallerstein, 2001; Rehm, 2009). Thus, individuals exposed to greater economic risk – such as the unemployed or those at risk of losing their job – should also support taxing the rich more heavily.

Empirically, studies find that popular support for progressive taxation in general is strong among individuals with low incomes, and declines as income rises (Barnes, 2014; Limberg, 2020; Page et al., 2013; Sumino, 2015). Indicators of economic risk, such as unemployment or part-time employment, are not significantly associated

with greater support for progressive taxation (Limberg, 2020: 183; Sumino, 2015: 1125). Hence, we formulate the following baseline hypothesis:

> *H1a:* Support for wealth taxation is higher among low-income respondents as compared to high-income respondents.

However, recent studies have also found that people tend to misperceive the amount of aggregate inequality in society and their own position within the income distribution (Bublitz, 2020; Gimpelson and Treisman, 2018; Engelhardt and Wagener, 2018; Hauser and Norton, 2017). While individuals in the upper levels of the hierarchy tend to underestimate their socio-economic standing, individuals in the lower levels tend to overestimate their position (Cansunar, 2020; Hauser and Norton, 2017). Thus, the formation of redistributive preferences might be subject to cognitive bias (Kenworthy and McCall, 2007), which makes it important to take into account people's own subjective assessment of their position in the socio-economic hierarchy and its implications for policy preferences (Bobzien, 2019; Dallinger, 2021). Therefore, we formulate the following hypothesis:

> *H1b:* Individuals' subjective assessment of self-interest, and especially whether they would benefit from redistribution, should increase their support for a wealth tax.

Another implication is that correcting for biased perceptions – for instance, by providing information about the actual extent of wealth inequality – might change individuals' redistributive preferences. Indeed, research shows that providing information about actual inequality can increase redistributive preferences (Zimmermann et al., 2018), especially if these inequalities indicate a disadvantage for the individual (Engelhardt and Wagener, 2018). We thus formulate the following hypotheses:

> *H1c:* Information on the unequal distribution of wealth in Germany should increase support for a wealth tax.

## 2.2 Deservingness opinions

Besides self-interest, several studies have shown that redistributive preferences and attitudes towards public policy are also influenced by opinions regarding the deservingness of specific social groups (Laenen et al., 2019; Van Oorschot, 2000). Initially, the deservingness perspective originated in studies that sought to explain weak popular support for social policies aimed at the poor (Feagin, 1975; Van Oorschot, 2000; Laenen, 2020). A prominent conception developed by Van Oorschot (2000) suggests that people apply five criteria to determine the deservingness of the beneficiaries of social policies: control (beneficiaries are not personally responsible for their situation); attitude (beneficiaries are thankful for the benefits received); reciprocity (beneficiaries have contributed previously to social security schemes, or can be expected to do so in the future); identity (beneficiaries are similar to mainstream society); and need (beneficiaries are genuinely needy).

While the CARIN conception has mostly been applied to socio-economically deprived groups, such as the poor, welfare recipients or immigrants (Laenen et al., 2019; Reeskens and van der Meer, 2018; Van Oorschot, 2000), researchers have recently also started to investigate how deservingness opinions about privileged groups, such as the rich, impact preferences for redistribution and taxation (Limberg, 2020; McCall, 2013; Rowlingson and Connor, 2011; Skilling and McLay, 2014). The key idea is that if economic outcomes – such a high income or wealth ownership – are regarded as deserved, support for redistribution through taxation should be lower than when they are viewed as undeserved. A fundamental criterion according to which the rich are regarded as deserving is when they have acquired their wealth consistent with meritocratic principles. Therefore, we follow Limberg's (2020: 174) differentiation between procedural and behavioral deservingness as two analytically distinct sub-dimensions of 'deservingness valuations'[2] grounded in meritocracy beliefs.[3] This distinction differs somewhat from the CARIN conception, though there are overlaps.

Procedural deservingness refers to the degree to which economic success is regarded as independent from family background (cf. Limberg, 2020: 174), therein resembling the control and to some extent also the identity criterion of the CARIN conception (Van Oorschot, 2000). Although modern societies regard themselves as meritocracies, in which individual economic outcomes should not depend on one's family of origin (Parsons, 1970), the accumulation of wealth is particularly ambivalent in this regard. While meritocratic wealth acquisition is principally possible, e.g. through savings from earned income (Skopek et al., 2014), non-negligible sums of wealth are transferred through inheritance, which are distributed unequally (Beckert, 2008; Tiefensee and Grabka, 2017). Thus, initial advantages in individuals' starting conditions, as reflected by a privileged family background, should increase support for the taxation of wealth. In line with Scheve and Stasavage (2016), taxation can thus be seen as a compensation for benefits that the rich and wealthy enjoy elsewhere, for instance, 'when it is clear that effort and talent have played less of a role than luck in accumulation of their earnings' (Scheve and Stasavage, 2016: 47).[4] Thus, we formulate the following hypothesis:

> *H2a*: If a wealthy person comes from a poor family, support for wealth taxation should be lower, whereas it should be higher if a wealthy person comes from a wealthy family.

Behavioural deservingness refers to the role that individual effort and merit play in the accumulation of wealth (Limberg, 2020: 174), which also mirrors the control dimension in the CARIN scheme (Van Oorschot, 2000). Accordingly, Rowlingson and Connor (2011: 440) note 'that rich individuals may be seen as deserving if they are considered to be 'responsible' for their situation by working hard and taking advantage of the opportunity to do well.' Conversely, wealth is regarded as 'undeserved' when it is acquired non-meritocratically, e.g. through inheritance or stock-market speculation. Studies find that whether wealth was acquired meritocratically or not indeed matters for citizens' support for taxation (Limberg, 2020). For instance, Liebig and Mau (2007: 110-111) show that respondents would support higher taxes on income derived mainly from inheritance while supporting lower

tax rates on income derived mainly from work.[5] Similarly, Ragusa (2014: 348) demonstrates that the approval of greater taxation of the rich is particularly influenced by perceptions of whether these individuals have earned their wealth and/or whether it stems from inheritance. Overall, questions of how wealth is acquired should play an important role in justifying taxation. Thus, we formulate the following hypothesis:

> *H2b*: If a wealthy person has acquired his/her wealth through his/her own work, support for a wealth tax should be lower. On the other hand, if a wealthy person has acquired his/her fortune through luck (inheritance, marriage) or coincidence (speculation), support for a wealth tax should be higher.

### 2.3 Interactions between self-interest and deservingness

In most of the literature, self-interest and deservingness opinions are treated as separate – and at times competing – explanatory factors (Cook and Barrett, 1992; Van Oorschot, 2000; Sachweh et al., 2007). While previous research has investigated how the importance of deservingness criteria varies in accordance with social values – e.g. cultural orientations, humanitarianism or political orientations (Gielens et al., 2019; Hansen, 2018; Petersen et al., 2011) –, the interaction between deservingness and self-interest has received scant attention. However, it is not implausible to assume that, for some social groups, deservingness might matter less than for others, and that therefore both factors interact. For instance, given their socio-economic position and the potential losses incurred by redistributive policy, high-income groups have a strong self-interest to oppose wealth taxation, regardless of whether they regard wealth as deserved or undeserved. Therefore, one might expect that among privileged groups, notions of 'undeserved wealth' might be less important than among disadvantaged groups. In turn, research has also shown that meritocracy beliefs form an important part of the 'moral economy' of affluent groups (Sachweh, 2017). Hence, notions of 'deserved wealth' might increase the opposition to wealth taxation among the affluent.

In turn, disadvantaged groups are not at risk of experiencing economic losses through wealth taxation. Therefore, their self-interest generally prompts them to support a wealth tax. This support might increase if they regard wealth as undeserved, or decrease if wealth is viewed as deserved. Altogether, then, the relative importance of deservingness valuations for different social groups can be hypothesized to depend on whether or not these deservingness valuations align with the respective group's self-interest. Thus, we formulate the following hypotheses:

> *H3a:* Among privileged groups, notions of 'deserved wealth' further decrease support for wealth taxation, while 'undeserved wealth' should be off-set by their self-interest.

> *H3b:* Among disadvantaged groups, notions of 'undeserved wealth' increase support for wealth taxation, while 'deserved wealth' should be off-set by their self-interest.

In Germany, the upper 10 percent own more than half of total wealth, whereas the lower half owns less than two percent. Mister Müller comes from a poor family/a wealthy family and has earned a lot of money during his life due to hard work and effort/recently married a wealthy partner/inherited a large sum of money from a relative/made a lot of money through risky speculation at stock exchange. Therefore, he owns a considerable fortune of more than a million Euros.

There are debates about taxing private fortunes – i.e., money, stocks and real estate – worth a million Euros and above with 1 %. Do you think that the fortune of Mister Müller should be taxed? Please state whether you agree or disagree. (1 'strongly agree', 7 'strongly disagree')

**Figure 1.** Vignette design and variations.
*Source*: own depiction, varying characteristics underlined.

## 3. Data and methodological approach

Our analysis is based on data from a primary survey on inequality and justice perceptions in Germany.[6] A total of 2,089 German-speaking individuals in private households aged 18 and over were surveyed in a multi-stage three-tier random sampling framework and interviewed personally between April and June 2017.[7] In addition to the vignette analysed in this article, this survey included items that measured citizens' perceptions of the extent, reasons and consequences of social inequality as well as extensive sociodemographic information (Thümmel and Geiss, 2017).

The vignette on the wealth tax was presented to the respondents at the end of the first quarter of the survey. Vignette designs have various advantages over item-based studies, which we now discuss.

Vignettes are short texts that describe a hypothetical situation or person and contain certain characteristics or stimuli that vary either experimentally or randomly between the vignettes (Auspurg et al., 2015). As there is currently no wealth tax levied in Germany and the concept may represent a 'fictitious issue' for some (e.g. younger) respondents (Sturgis and Smith, 2010), this approach is better suited for measuring attitudes towards wealth taxation than, for example, an item-based survey, in which the risk of statistical artefacts due to social desirability cannot be ruled out. In contrast to a purely item-based query, vignette scenarios are closer to real-world situations due to their greater complexity (Rossi and Anderson, 1982). This characteristic prevents respondents from focusing their attention on a single characteristic, which reduces the tendency towards socially desirable response behaviour (Auspurg et al., 2015).

In our survey, we followed Jann (2008: 108-112) in relying on a so-called between-subjects design in which each respondent evaluated only one vignette. This kind of design avoids socially desirable response behaviour as well as learning- and fatigue effects, which can result from the evaluation of several vignettes (Auspurg et al., 2009; Jann, 2008: 110-111). Thus, each of our respondents was randomly assigned a description of the financial situation of a fictitious Mr. Müller and asked whether or not he/she agreed that Mr. Müller's wealth should be taxed (see Figure 1). The agreement with this question is the dependent variable of our research design. Coding was reversed so that high values indicate support for a wealth tax.

In the description, three characteristics varied according to our hypotheses (underlined in the Figure): information on the distribution of wealth in Germany (information/no information), information on the social origin of Mr. Müller (poor

family/wealthy family), and information on the ways in which wealth was accumulated (work/earnings/marriage/stock-market speculation).[8] Considering all combinations of these three characteristics resulted in a comparatively small vignette universe of 16 vignettes (2x2x4). In the survey, no combination of characteristics was excluded, and each vignette was evaluated several times (130 times on average). Correlations between the factors were thus minimized (orthogonal design).[9]

The characteristics varied in the vignettes represent the central independent variables in our analyses. By randomly varying information about wealth inequality as well as our fictitious Mr. Müllers social origin and mode of wealth accumulation, the effect of these features on respondents' support for wealth taxation can be estimated by regression analysis and interpreted causally because of the orthogonality of the design (cf. Jann, 2008: 112).

Even though the dependent variable was measured on a 7-point ordinal scale, we analyse our data using OLS regression because a Brant test indicated the violation of the parallel regression assumption for some model specifications (Long, 1997). The three vignette features were coded nominally. As reference categories, we chose 'no information on wealth distribution' and 'poor family' in the case of the two dichotomous characteristics ('information on wealth distribution' and 'social origin'). For the modes of wealth accumulation, we chose 'work' as the reference category because this was the only meritocratic characteristic. In addition to the vignette characteristics, two indicators of respondents' characteristics self-interest were used to operationalize self-interest: income and their subjective gain from a more egalitarian income distribution. Control variables include education, age, gender, and region (East/West).

Income was included in the analysis as a categorical variable so that possible non-linear effects can be detected. This variable was based on respondents' monthly net household equivalent income. The categorisation was based on median income and divided the respondents into three groups: low incomes (less than 70 percent of median net equivalent household income); medium incomes (between 70 and 150 percent of the median); and high incomes (above 150 percent of the median). The group of low incomes was chosen as the reference category. Subjective self-interest was measured with the following question:

> 'If incomes were to become more equal in Germany, some people would receive a higher income and some would receive a lower income. Do you think that your personal income would then (1) definitely increase, (2) probably increase, (3) stay the same, (4) probably decrease, or (5) would definitely decrease?'

This item was recoded into three categories: gain from redistribution (answer categories 1 and 2), no change (answer category 3), and loss from redistribution (answer categories 4 and 5).

Age was measured in years and divided by ten such that one-unit increases represented a ten-year increase in age. Gender and region were dummy coded (1 = female, 1 = East Germany). Education was grouped into three categories: low (Certificate of Secondary Education), medium (General Certificate of Secondary Education), and high (General Qualification for University Access).
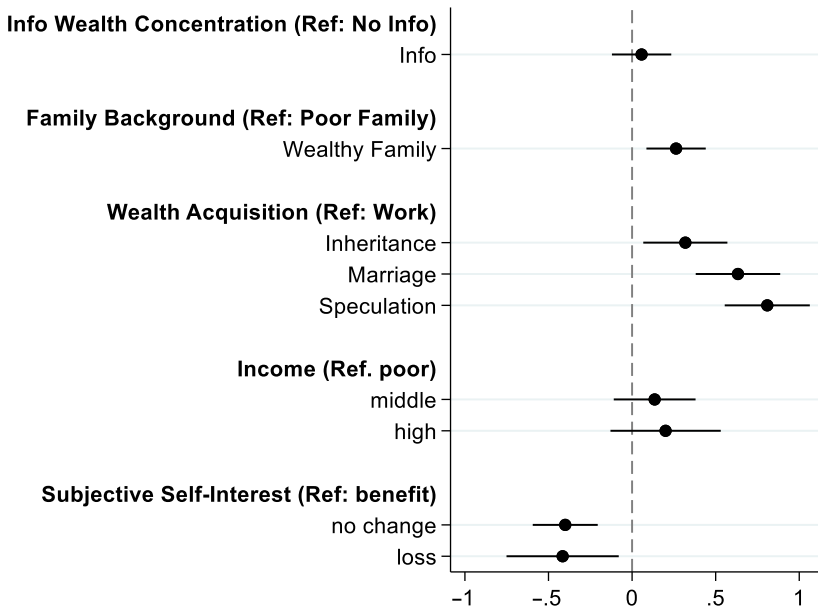
**Figure 2.** Support for wealth taxation by vignette characteristics and self-interest, multivariate results. *Source*: 'Inequality and Justice Orientations in Germany" survey 2017, weighted data. $R^2 = 0.06$; N = 1.824.

## 4. Results: Support for wealth tax among the German population

In the following, we first examine how characteristics of the wealthy (as measured in our vignette) influence respondents' support for the taxation of wealth. Figure 2 displays the effects of the vignette characteristics and the respondent's characteristics indicating objective and subjective self-interest in graphical form (see also Model 1 in Table A.1 in the appendix).

We find that providing information on the distribution of wealth has no influence on the approval of the wealth tax, whereas both coming from a wealthy family and non-meritocratic wealth accumulation via inheritance, marriage, or stock-market speculation significantly increase support. Hypotheses *H2a* and *H2b* are thus supported. The effect of social origin points in the expected direction, thereby confirming the assumption formulated in *H2a* that wealth taxes are justified as a compensation for the advantages of a privileged origin. Regarding *H2b*, the regression analyses display a clear ranking according to which stock-market speculation has the strongest impact on the support for wealth taxation, followed by marriage and inheritance. These results suggest that work, as an indicator of meritocratic wealth accumulation, is rewarded in the sense of *H2b*, whereas indicators of wealth accumulation via chance and luck – such as inheritance, marriage and stock market speculation – have the opposite effect. Accordingly, *H2b* is supported. On the one hand, respondents seem to consider procedural deservingness in their evaluations as the taxation of wealth is regarded as a compensation for the initial advantage of a privileged origin. On the other hand, they also take into account behavioural deservingness, as the 'effortless' acquisition of wealth in the form of inheritance, marriage,

and stock-market speculation increases support for wealth taxation, whereas merit-ocratic wealth accumulation through work lowers support.

With regard to the indicators of self-interest represented in the vignette charac-teristics, Hypothesis *H1c*, according to which knowledge of the unequal distribution of wealth in Germany should increase support for the taxation of wealth, must be rejected in this form. While the possibility that the information contained in the vignettes was not new to respondents and therefore had no effect cannot be ruled out, another plausible interpretation might be that the way in which the information was presented was not optimal. For instance, a graphical visualization of the wealth distribution might have been more powerful, as some previous studies suggest (Cansunar, 2020; Fernández-Albertos and Kuo, 2015; Franko et al., 2013).

Figure 2 also displays how the respondents' characteristics serving as indicators of self-interest – income and subjective self-interest – are related to support for wealth taxation. While there is no significant association between income and wealth tax support, which does not support Hypothesis *H1a*, the expectation of not benefiting or even losing from a more egalitarian income distribution is associ-ated with lower support for wealth taxation, which supports Hypothesis *H1b*. Thus, subjective assessments of one's own economic position and how it might be affected by a more egalitarian distribution matter more for wealth tax support than objective indicators of self-interest (Bellani et al., 2021; Bobzien, 2019; Cansunar, 2020; Dallinger, 2021). Interestingly, this is not only the case for those expecting to lose under more egalitarian conditions – e.g., by having to pay higher taxes – but also for those who expect no change. This suggests that opposition to wealth taxation also extends into groups who do not expect economic losses if incomes were distributed more equally.

Importantly, studies on perceived inequality and the effects of information indi-cate that the impact of information about inequality matters most if it relates to individuals' own socio-economic positioning (Engelhardt and Wagener, 2018; Fernández-Albertos and Kuo, 2015; Franko et al., 2013). Therefore, we interacted our indicators for objective and subjective self-interest with the information dimen-sion of the vignette. The results are displayed in Figure 3, which shows how the predicted level of wealth tax support differs between those with and without infor-mation on aggregate wealth inequality across objective and subjective self-interest (cf. Models 2 and 3 in Table A.1). While there is no interaction with income, infor-mation on wealth concentration in Germany significantly interacts with respond-ents' subjective self-interest.[10] Providing information increases support for wealth taxation among respondents who expect no change from a more egalitarian income distribution, while it does not affect attitudes of those expecting to lose under a more egalitarian distribution. Thus, providing information on wealth concentration apparently can counteract the otherwise negative attitudes towards a wealth tax among citizens who themselves do not expect to be affected by greater economic equality.

Next, we explore how self-interest interacts with the deservingness valuations described in the vignette (see Figures 4 and 5 and Table A.2 in the appendix). First, in Figure 4 we look at interactions between the procedural deservingness dimension with income and subjective self-interest. Our findings show that deservingness valuations matter particularly among low-income groups or those
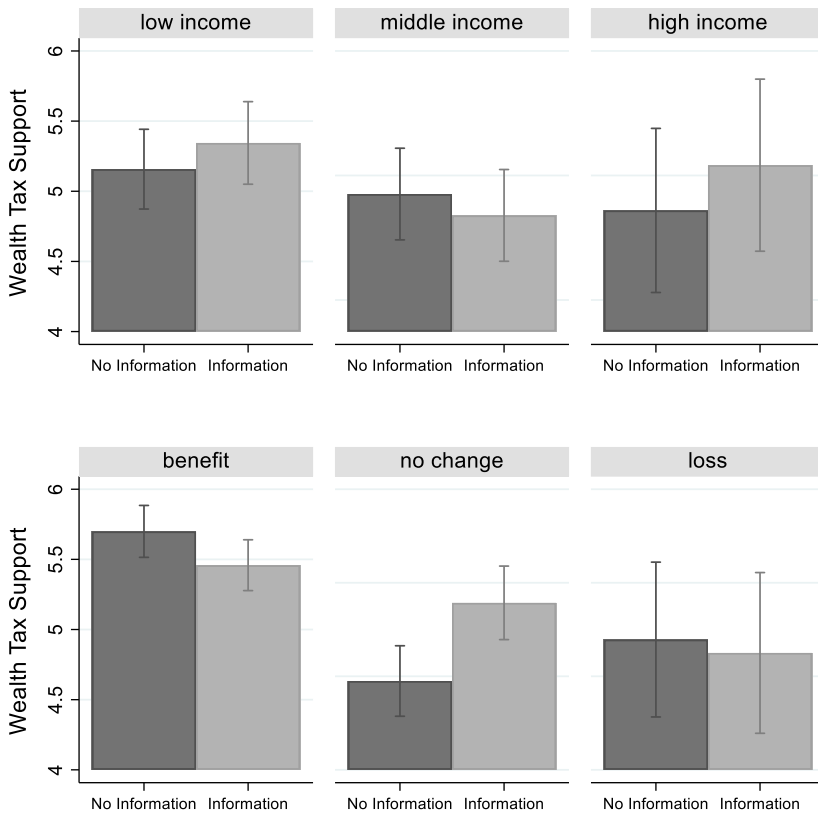
**Figure 3.** Interaction: Self-Interest and Information on Wealth Concentration.
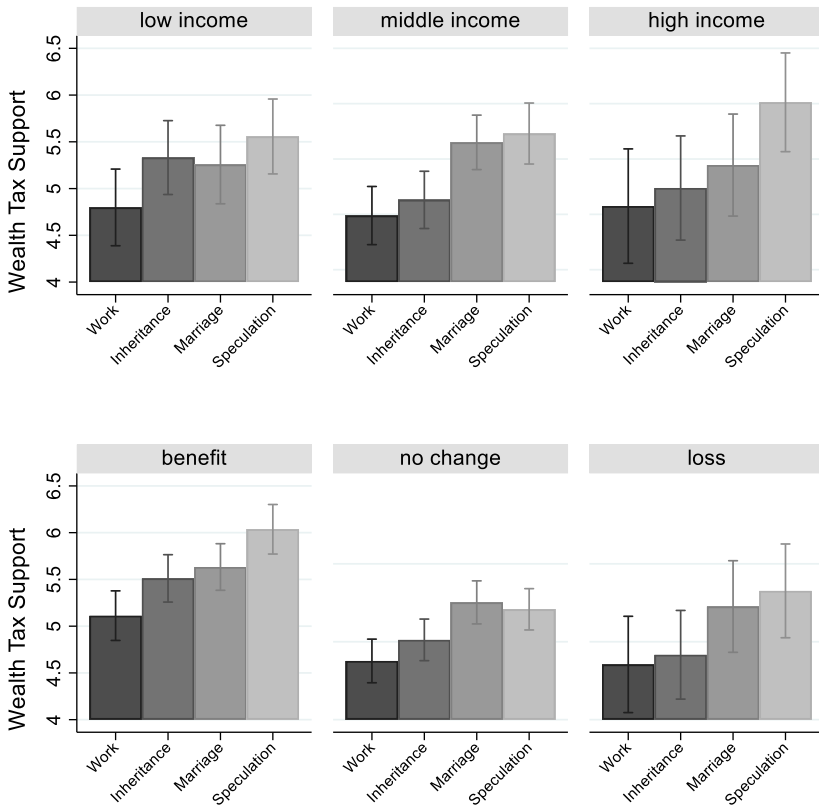*Source*: 'Inequality and Justice Orientations in Germany" survey 2017, weighted data. $R^2 = 0.06$; N = 1.824.

subjectively expecting to benefit from redistribution, respectively. Here, the predicted level of support for wealth taxation is significantly higher if the wealthy come from a wealthy family rather than from a poor family. Interestingly, low levels of wealth tax support can be found among low-income respondents when the wealthy are supposed to come from a poor family. This indicates that procedural deservingness valuations reflecting meritocratic ideals affect tax preferences particularly among low status-groups (both objectively and subjectively defined), which partly contradicts Hypothesis H3b. By contrast, procedural deservingness valuations do not significantly affect the predicted level of wealth tax support among middle- or high-income groups, nor among those who subjectively expect no change or income losses under a more egalitarian distribution. Hence, self-interest apparently counterbalances the otherwise positive effect of procedural deservingness on wealth tax support for these groups. Thus, even though the affluent often display strong meritocratic orientations in prior studies (Sachweh, 2017), these orientations do not translate into corresponding redistributive preferences but appear to be offset by potential threats to their socio-economic standing. This finding is in line with Hypothesis 3a.
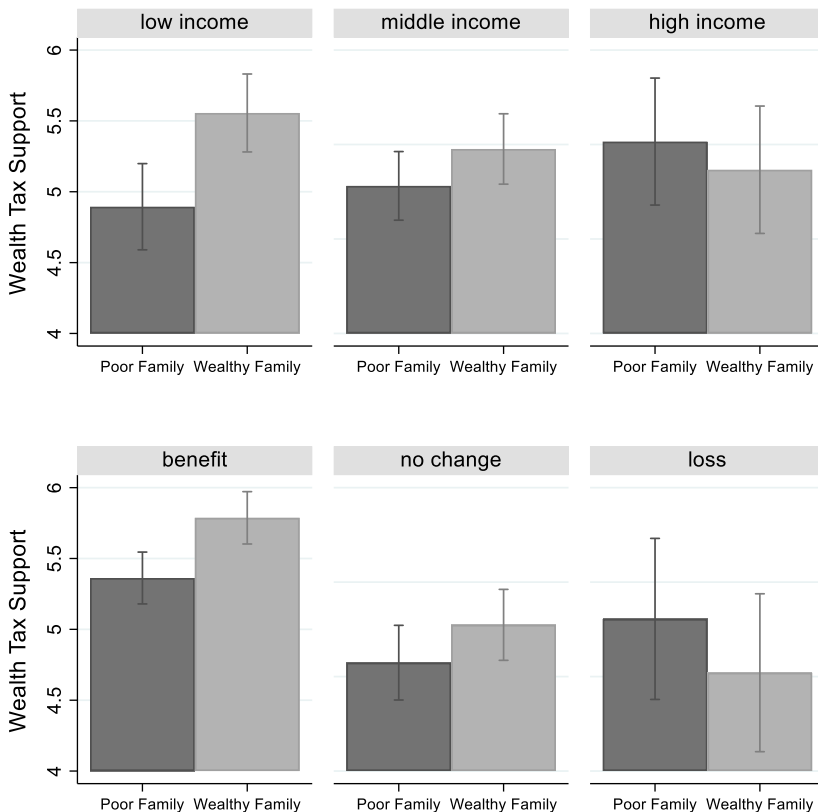
**Figure 4.** Interaction: Self-interest and procedural deservingness.
*Source*: 'Inequality and Justice Orientations in Germany" survey 2017, weighted data. $R^2 = 0.06$; N = 1.824.

Looking at behavioural deservingness valuations in Figure 5, we see that across the indicators for objective and subjective self-interest, different modes of wealth acquisition matter for respondents' tax preferences. Low-income groups, and those expecting to benefit from redistribution, respectively, show significantly lower levels of wealth tax support when wealth has been accumulated through work (rather than through inheritance, marriage, or speculation), thus reflecting their meritocratic orientations noted above. Middle-income groups, and those who expect no change from greater equality, are least supportive of taxation when wealth has been accumulated trough work and inheritance, which may reflect meritocratic orientations as well as the significance of inheritance as a mode of wealth acquisition in the middle-class (Korom, 2017). Finally, high-income groups and those who expect to lose under more egalitarian conditions are particularly supportive of wealth taxation when wealth has been accumulated through luck (stock market speculation), which may indicate a distancing from paths to richness considered as "illegitimate". While formal significance tests indicate that adding the interaction terms between deservingness valuations and objective and subjective self-interest is no significant improvement compared to model 1, some contrasts are statistically significant in the

**Figure 5.** Interaction: Self-interest and behavioral deservingness.
*Source*: 'Inequality and Justice Orientations in Germany" survey 2017, weighted data. $R^2 = 0.06$; $N = 1.824$.

graphical display. However, taking the number of cases on which these interactions are based into account, these findings should be interpreted cautiously.[11]

## 5. Discussion

In this article, we have investigated how objective and subjective self-interest, information on wealth concentration and varying conceptions of deservingness, as they are reflected in perceived characteristics of the wealthy, impact popular support for wealth taxation in Germany. We paid particular attention to the interrelation between these factors, asking to what extent notions of 'deserved' or 'undeserved' wealth may offset or amplify the impact of self-interest. Empirically, we have used a vignette design embedded in a representative standardized survey from 2017. Therein, we described a fictitious wealthy person for whom we systematically varied social background characteristics (poor vs. rich family) as well as the mode of wealth accumulation (work, inheritance, marriage, speculation). Furthermore, we also varied whether information on the extent of wealth inequality in Germany was

provided or not in order to test whether correcting potential misperceptions of inequality would shift preferences in favour of taxation.

Our results show that respondents' subjectively perceived self-interest – here operationalized through the assessment of whether one would expect to benefit or lose under a more egalitarian income distribution – had a greater impact on respondents' tax attitudes than respondents' actual income. This is in line with research arguing that rather than individuals' objective location, it is the subjective assessment of their socio-economic position that affects redistributive preferences (Bellani et al., 2021; Bobzien, 2019; Dallinger, 2021; Gimpelson and Treisman, 2018). Importantly, the absence of a significant impact of income is not due to a mediation effect of subjective self-interest (cf. Weisstanner and Armingeon, 2021). Since subjectively defined self-interest and income are only moderately correlated in our data (Cramer's V = .2), (mis)perceptions of one's own socio-economic status are an important factor to consider next to (mis)perceptions of overall societal inequality (as emphasized by Hauser and Norton, 2017). Future research might therefore pay greater attention to how status perceptions and (mis)perceptions of societal inequality interact in affecting redistributive preferences.

With regard to misperceptions of societal inequality, informing respondents about the degree of wealth inequality in Germany did not affect their tax preferences in our vignette design. The provision of information as such seems insufficient to shift preferences in favour of taxation. This partly contradicts previous studies that did find significant information effects (Cansunar, 2020; Zimmermann et al., 2018).[12] We do find, however, that providing information on aggregate inequality significantly interacts with subjective self-interest. Information on wealth concentration in Germany increases support for wealth taxation among respondents who expect no change from a more egalitarian income distribution, and who might therefore be indifferent to wealth taxation. As this group amounts to 44 percent of respondents in our sample, the policy implications of this interaction are significant.

With regard to deservingness valuations, our findings suggest that the legitimacy of wealth taxation strongly depends on the characteristics of the wealthy. In particular, behavioural deservingness perceptions reflecting *how* a potential taxpayer has accumulated his/her wealth play an important role. While 'unearned' wealth accumulated by chance and luck has a positive influence, wealth accumulation through work – as an indicator of merit – significantly reduces support for wealth taxation. Similarly, if a wealthy person comes from a poor family, support for taxing wealth is lower than when a wealthy person comes from a rich family. These results suggest that respondents consciously or unconsciously assess the deservingness of the wealthy when assessing the legitimacy of taxation. Wealth and the wealthy are therefore not viewed as a homogeneous category. When wealth is acquired in a meritocratic way, support for taxation is lower, whereas non-meritocratic wealth acquisition is associated with a higher approval of its taxation (cf. also Alesina and Angeletos, 2005; Limberg, 2020; Ragusa, 2014).

The importance of meritocratic belief is also reflected in the way in which deservingness valuations interact with indicators of objective and subjective self-interest. Interestingly, especially respondents with low incomes and those who see themselves as potentially benefiting from a more egalitarian income distribution show

low levels of wealth tax support when the wealthy come from a poor family and when wealth was accumulated through work. This indicates that meritocratic beliefs, which are commonly found to be particularly salient for high-status groups (Sachweh, 2017), may off-set the impact of self-interest in low-status groups. In middle- and high-status groups, by contrast, we find that some non-meritocratic modes of wealth acquisition – such as inheritance (in the middle class) or marriage (in high income groups) – may also decrease tax preferences. Since inheritance or marriage might to some extent reflect typical pathways to wealth in middle- or high-status groups, meritocratic beliefs appear to be off-set by their objective and subjective self-interest.

Along these lines, a promising avenue for future research would be to explore in greater detail different aspects of the behavioural deservingness dimension. While our study has focused primarily on the way in which wealth was accumulated, Ragusa (2014) suggests that the ways in which wealth is used – e.g., for one's own good or the common good – also affect tax preferences. Hence, it would be interesting to investigate whether philanthropic actions, donations or charity can serve as a legitimation of socio-economic advantage that keeps demands for greater taxation of wealth in their place (McGoey, 2015). Similarly, it would be interesting to study how the rich have been portrayed in popular discourse (Waitkus and Wallaschek, 2022) and how this contributes to particular images of the 'deserving' or 'undeserving' rich which shape popular debates about inequality, redistribution and taxation.

Finally, our study is not without limitations. It refers to a single country – Germany – in which issues of deservingness surrounding wealth are rarely publicly debated. Despite occasional media reports, the wealthy remain rather secluded and are not publicly visible as a group.[13] This may differ from Anglo-Saxon liberal nations, in which wealth is more readily interpreted as a sign of economic success. Thus, in order to determine to what extent our results are context-specific or generalizable across nations, replications of our vignette design in other countries would be highly welcome.

**Supplementary material.** To view supplementary material for this article, please visit https://doi.org/10.1017/S004727942200099X

**Competing interests.** The author(s) declare none.

## Notes

**1** While the opposition at the time – the Social Democrats, the Green Party, and the Left Party – demanded a constitutionally compliant design and a reintroduction of the wealth tax, these plans were not followed up on a few years later under the SPD-led red-green federal government (Hilmar and Sachweh, 2022). Apart from taxing personal net wealth, capital gains are taxed at a rate of 25 % in Germany, while inheritance tax rates range between 15 % and 40 % (Bach, 2016). In this article, we focus on the personal net wealth tax due to its great symbolic significance.
**2** According to Laenen (2020: 31), 'deservingness valuations' refer to the relative importance that people give to certain deservingness criteria.
**3** While procedural and behavioral deservingness can be differentiated analytically, in reality they might overlap. For example, if a person stems from a wealthy family, inheriting wealth might be a likely path of wealth acquisition, despite the fact that self-made wealth has increased in importance over time

(Korom et al., 2017). Furthermore, Limberg also speaks of institutional deservingness, which refers to the fairness of a country's political and economic order. As this dimension is especially relevant from a comparative perspective, it is not applied in the present study.

4 Whjle Scheve and Stasavage foreground times of mass warfare, they note that compensatory arguments have also been made regarding social background (Scheve and Stasavage, 2016: 47).

5 Yet, other studies point to the unpopularity of inheritance taxation (Beckert, 2008; Groß and Lang, 2018).

6 This survey was funded by the German Research Foundation (DFG) as part of the research project "Popular Views on Inequality and Social Justice in Germany" (SA 2812/1-1, project number 262185843) at Goethe University Frankfurt. It was carried out by the survey institute KANTAR Public, and the average interview duration was 48.2 minutes.

7 Sampling of respondents occurred in three stages. First, a total of 360 sampling points were determined geographically (according to different municipality types and districts in the German federal states). Second, household addresses required for each sample point were determined. Starting from these addresses, interviewers followed a route according to predefined rules, on which every third household was defined as a survey household. Third, in the respective survey households, the person to be interviewed was determined randomly (last birthday method). In all analysis, a weight adjusting the sample distribution of sex, age and education to the distribution of the German population is applied.

8 We held the amount of wealth constant for all vignettes as our interest lay not in discovering the amount of wealth for which the respondents agreed to a wealth tax but rather in discovering the conditions on which they agreed. We chose the value of one million euros and above because this is the limit above which a wealth tax should be levied in current policy proposals.

9 Minimal and non-significant correlations between the vignette characteristics (ranging from −0.02 to 0.03) resulted from missing values.

10 Conducting a likelihood ratio test shows that adding the interaction with subjective self-interest significantly improves model 3 in comparison to model 1.

11 Of our control variables, education and gender have no significant effects, whereas age and region affect support for wealth taxation. East Germans are more likely to support a wealth tax than are West Germans, which is possibly due to differences in political socialisation as well as socio-economic conditions. Regarding age, according to the life-cycle hypothesis of wealth accumulation (Modigliani, 1966) one would assume wealth tax support to decrease with age. Interestingly, our analyses reveal the opposite effect: Increasing age is accompanied by a higher support. Analyses with a categorical age variable show that support wealth taxation is particularly low among middle-aged respondents (30-50 years), who will become increasingly dependent on private provision during old age.

12 While knowledge about wealth inequality might theoretically be already widespread, extant research suggests that Germans underestimate actual inequalities (Bellani et al., 2021; Radbruch, 2018). Possibly, providing the information in graphical fashion might have facilitated a better understanding of our prime (Cansunar, 2020; Fernández-Albertos and Kuo, 2015).

13 This might be related to strong continuities in top-income and wealth shares after World War II (Bartels, 2019).

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