



Lower taxes at all costs? Evidence from a survey experiment in four European countries

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ABSTRACT

It is commonly argued that citizens favour lower taxes, thereby exerting pressure for tax reductions that undermine the ability of governments to raise revenues. We argue that the ostensibly strong support for lower taxes is the result of survey measures that fail to account for fiscal trade-offs. An original survey experiment conducted in Germany, Italy, Spain, and the United Kingdom reveals that support for lower taxes declines significantly when this comes into conflict with other fiscal policy objectives, such as government spending, public debt, or other taxes. Overall, regressive changes receive less support than progressive reforms. At the individual level, preferences are shaped by self-interest and ideology, with ideology exerting a predominant influence. Notably, left-leaning, high-income voters exhibit an even stronger inclination to resist tax reductions compared to their low-income counterparts. Our findings challenge the assumption that tax cuts enjoy widespread popularity and suggest the potential for a progressive coalition against tax cuts, encompassing both low-income and affluent left-wing individuals.


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Introduction

In advanced economies, taxation plays a pivotal role as the primary source of government revenues, often constituting more than 80 percent of total revenues. Historically, tax revenues grew substantially during the late nineteenth and early twentieth centuries (Kiser & Karceski, 2017; Seelkopf et al., 2021).

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Notably, they surged during and after the First and Second World Wars (Scheve & Stasavage, 2010, 2016). This increase in revenues was largely generated through progressive income taxes, which financed the expansion of the welfare state. During the heyday of Keynesianism in the postwar era, taxes were used not only to redistribute incomes but also to steer resources into specific economic sectors (Haffert, 2021; Swank & Steinmo, 2002). This approach aimed to achieve economic stability and promote social welfare by channeling resources to critical areas of development.

Since the 1980s, there has been a notable shift in tax policy, characterised by substantial reductions in marginal income and corporate tax rates. This transformation was driven by a new tax doctrine that prioritised efficiency over equity or allocation concerns (Swank, 2006). In particular, there has been a general inclination towards consumption taxes, with a simultaneous decrease in progressive taxes and taxes on capital (Haffert & Schulz, 2020; Steinmo, 2003). An illustrative example is the UK, where the highest tax bracket saw a remarkable change in tax treatment: In 1978, the last pound of earned income was subject to a staggering 98 percent tax rate, whereas today, it faces a significantly reduced rate of only 45 percent (Chancel et al., 2022). Consequently, the current top marginal income tax rate stands around half of its peak during the twentieth century.

It is widely assumed that this contemporary low tax doctrine is rooted in public opinion. Essentially, taxation diminishes the disposable income of all taxpayers, leading to a perceived resistance to higher tax rates (Ballard-Rosa et al., 2017; Barnes, 2015; Berens & Gelepithis, 2019; Roosma et al., 2016). While there is demand for a more progressive tax system (Ballard-Rosa et al., 2017; Barnes, 2015, 2022), the majority of citizens tend to prefer lower taxes. In liberal democracies, this exerts pressure on governments to cut taxes. A case in point is the Bush administration's tax cuts in 2001 and 2003, which garnered substantial support from a significant portion of Americans (Bartels, 2005).

The prevailing support for lower taxes undermines the ability of governments to maintain or increase government spending. Consequently, contemporary efforts to address some of the most pressing policy challenges of our time, such as inequality or climate change, are regularly watered down due to limited fiscal resources, despite the mounting costs associated with these challenges. Proposals aimed at introducing wealth taxes or increasing income or value-added taxes to secure the necessary funds frequently fail. This is surprising, given that existing research also shows that voters do, indeed, strongly support welfare state spending (Garritzmann et al., 2018; Häusermann et al., 2022) and climate change mitigation (Dechezleprêtre et al., 2022). Citizens are thus said to want 'something for nothing' (Sears & Citrin, 1982) or 'more for less' (Welch, 1985).

However, existing research on public support for lower tax levels often utilises simplistic, unidimensional survey measures, such as whether the government should increase or decrease general income taxes. These survey questions tend to overestimate support for lower taxes as they fail to capture the multidimensional trade-offs inherent in fiscal policies. Governments continuously struggle with the complexities of balancing spending and revenues across various areas. Thus, the very nature of fiscal policies implies trade-offs, requiring politicians and policymakers to assess the relative merits of different tax and spending proposals, and seek compromises between conflicting ideal scenarios. Survey questions should reflect this reality by prompting respondents to consider such trade-offs, enabling them to weigh their preferences and *prioritise* policies accordingly.

We posit that support for lower taxes wanes when individuals face fiscal trade-offs of reduced government spending or increased government debt. Furthermore, we expect variations in responses based on income and ideological affiliations. While high-income and right-leaning individuals often favour lower social spending and less progressive taxation due to self-interest or ideological motives, low-income and left-leaning citizens tend to hold contrasting views (e.g., Ballard-Rosa et al., 2017; Barnes, 2015; Hennighausen & Heinemann, 2015; Meltzer & Richard, 1981). However, there is a growing segment of individuals that is cross-pressured by ideology and economic self-interest. Research indicates a middle-class shift within left-wing parties due to structural economic changes (Gingrich & Häusermann, 2015; Oesch, 2013), while some low-income respondents lean towards the (far) right (Kitschelt & Rehm, 2023). In this context, it is important to assess whether self-interest or ideology primarily shapes tax preferences among these cross-pressured groups. Understanding this dynamic is crucial for assessing the viability of a progressive coalition opposing tax cuts, which may involve low-income and left-wing respondents.

We conducted an original survey experiment in Germany, Italy, Spain, and the United Kingdom in 2018 to investigate attitudes towards tax preferences. Participants were randomly assigned to one control group and three treatment groups. The control group evaluated traditional, unidimensional survey statements on general income tax, top income tax, and value-added tax (VAT), while the treatment groups were presented with statements highlighting trade-offs related to government spending, government debt, or other taxes. This approach allows us to observe how support for tax reductions shifts when they conflict with other important fiscal policy objectives.

Our findings reveal that while there is initial support for lower income taxes and VAT in the control group, this support declines significantly

when such reductions are linked to lower government spending or higher government debt. Surprisingly, the idea of lowering top income taxes is always unpopular, even among the control group. Upon closer examination at the individual level, it becomes apparent that preferences are influenced by a dynamic interplay between self-interest and ideology. Both high-income individuals and right-wing respondents tend to lean slightly towards trade-offs resulting in more regressive distributive outcomes, distinguishing them from low-income and left-wing counterparts. However, income differences are small. We argue that this is largely due to the influential presence of cross-pressured groups and the middle-class shift within the left-wing electorate. Notably, high-income individuals who identify as left-wing do not adhere to their material self-interest but often align their stance with their ideological beliefs, leading them to oppose lower taxes to an even greater extent than low-income voters.

Our study contributes to the growing literature on policy trade-offs (Boeri et al., 2001; Barnes et al., 2022; Bremer & Bürgisser, 2023a, 2023b; Busemeyer & Neimanns, 2017; Busemeyer & Garritzmann, 2017; Gallego & Marx, 2017; Häusermann et al., 2019, p. 2022; Hübscher et al., 2021), which highlights that a positive inclination towards a particular policy does not necessarily translate into public support when individuals become aware of the fiscal trade-offs. We enrich this literature by putting taxes front and centre. By thoroughly examining public opinion on various trade-offs involving taxation, government spending, and government debt, our findings reveal that support for lower taxes is not unconditional. As a result, we challenge the widespread assumption that tax cuts are widely popular.

Additionally, we contribute to the extensive literature on preferences related to redistribution and taxation (e.g., Cavallé & Trump, 2015; Iversen & Soskice, 2001; Lupu & Pontusson, 2011). Our study focuses on the popularity of various changes in tax systems and their distributive impacts. We find that regressive changes to the tax systems receive less support, while more progressive changes garner more widespread support. As expected, support for progressive tax changes diminishes with higher income, while it gains traction among those with a more left-wing ideology. In line with existing work on attitudes towards redistribution and taxation (Armingeon & Weisstanner, 2021; Jacques, 2023; Stiers et al., 2022), however, ideology has a stronger influence than self-interest, particularly among affluent left-leaning citizens. This has significant implications, hinting at the possibility of a progressive coalition rallying against lower taxes. This coalition could unite low-income citizens with affluent 'leftists' to champion a tax system that is fairer and more equitable.

Theory

General attitudes towards taxation

Over the past decade, the study of tax preferences has attracted increasing scholarly attention. While attitudes towards government spending have been extensively explored, the nuanced factors shaping individuals' views on taxation have been less thoroughly examined. However, existing studies consistently indicate a widespread hesitancy among the electorate to support tax increases (Ballard-Rosa et al., 2017; Barnes, 2015; Berens & Gelepithis, 2019; Roosma et al., 2016). This hesitation largely originates from voters' considerations of their own (perceived) self-interest (e.g., Franko et al., 2013; Meltzer & Richard, 1981), leading to a general resistance to elevated tax rates. Although individuals benefit from government services in return for taxes, they are often badly informed about their position in the income distribution and the distributive effect of tax policies (Bartels, 2005; Fernández-Albertos & Kuo, 2018; Roberts et al., 1994; Stantcheva, 2021). Consequently, most citizens perceive higher taxes as detrimental to their disposable income and misjudge who benefits and loses from different tax regimes (Boudreau & MacKenzie, 2018; Franko et al., 2013).

Yet, paying taxes may not be as unpopular as is commonly assumed. For instance, Williamson (2017) convincingly shows that Americans express pride in fulfilling their tax obligations. They perceive it as both a moral duty and a civic responsibility, which exist alongside an underlying concern that others might not be paying their equitable share. In a similar vein, Scheve and Stasavage (2010, 2016) argue that the introduction of progressive income taxation in the early twentieth century was mainly motivated by mass conscription for warfare, prompting a call for increased taxation levied on the wealthiest segments of society to distribute the burden of the war more equitably. Limberg (2020) extends this rationale to a contemporary context, illustrating how the financial bailouts of the 2008 financial crisis reignited calls for the affluent to bear a larger tax burden. More generally, Dodson (2017) shows that economic downturns tend to bolster support for progressive taxation policies among the working class (see also Garcia-Muniesa, 2019).

Building upon Barnes (2015), it is important to distinguish between preferences for the level of taxes and the progressivity of taxes. Evidence from seventeen advanced industrial countries shows that a majority favours lower tax levels but more progressive taxes. Moreover, research by Ballard-Rosa et al. (2017) suggests that although there is a preference for progressive taxation, it largely mirrors the current tax policies. Berens and Gelepithis (2021, p. 386) further argue that while higher tax rates are

politically frowned upon across both developed and developing nations, the concept of tax progressivity enjoys broad support. Thus, citizens commonly favour higher contributions from the wealthy, especially when political demands underscore the fairness of such measures (Limberg, 2020; Scheve & Stasavage, 2010, 2016). This differentiation in tax preferences underscores the importance of understanding the complexity of attitudes towards various tax types to better understand public opinion.

We focus on investigating public opinion concerning three distinct types of taxes, each with unique distributive consequences: general income tax, top income tax, and VAT. A reduction of the general income tax rate, which is uniformly applied across all income levels, tends to have a neutral distributive effect. The top income tax, recognised for its progressive nature, implies that any reduction would result in a regressive shift. In the case of VAT, identified as a regressive tax, a reduction in its rate would conversely produce a progressive effect.

To do so, we surveyed individuals on their stance regarding reductions in general income tax, top income tax, and VAT rates (for an overview of the survey, please refer to the research design section). Figure 1 demonstrates widespread support for reducing general income and VAT rates, while a notable segment opposes reducing top income taxes. However, in the subsequent section, we caution against using only unidimensional questions to measure support or opposition to specific taxes.

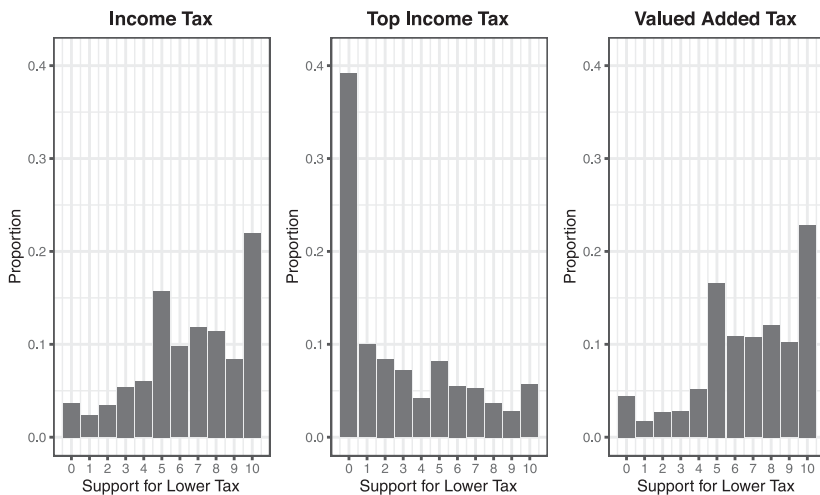


Figure 1. Support for lower income tax, lower top income tax, and lower VAT.

Note: The figure shows the distribution of (dis-) agreement with statements that ‘the government should lower taxes on ...’. The scale goes from 0 to 10, where 0 means ‘totally disagree’ and 10 means ‘totally agree’.

Tax cuts and fiscal policy trade-offs

We build on the existing literature that suggests that paying taxes is more popular than commonly assumed. Rather than focusing on fairness considerations (Limberg, 2020; Scheve & Stasavage, 2010, 2016; Williamson, 2017), however, we argue that how surveys are designed also impacts the articulation of political preferences. A large part of existing research focuses on unconstrained fiscal policy attitudes. Consequently, this approach elicits general orientations about a policy's desirability, neglecting the complex nature of fiscal policies.

In reality, when crafting budgets, governments invariably encounter the necessity to make trade-offs between spending in diverse areas and collecting revenues from various sources. Therefore, fiscal policy inherently involves trade-offs. Politicians and policymakers need to weigh the relative merits of various tax and spending schemes and find a middle ground among divergent ideals. Unlike unconstrained preference questions, choice settings prompt respondents to weigh their preferences and reach a conclusion about which policy they *prioritise*, as the decision to expand one policy inevitably entails forgoing the expansion of another.

As a result, it is unwise for policymakers to rely solely on unidimensional questions to gauge public sentiment. Respondents are unlikely to internalise the trade-offs on their own. The responses obtained are thus often inconsistent, since citizens may express simultaneous support for higher spending, lower taxes, and reduced debt. In contrast, a focus on studying priorities yields valuable insights for policymakers and scholars alike, shedding light on the policies citizens consider crucial (see also, Hanretty et al., 2020). This is exemplified by an emerging body of research that has explicitly studied trade-offs in the realm of fiscal policy (Bansak et al., 2021; Barnes et al., 2022; Bremer & Bürgisser, 2023a; Hübscher et al., 2021; Tuxhorn et al., 2021), social policy (Bremer & Bürgisser, 2023b; Busemeyer & Garritzmann, 2017; Gallego & Marx, 2017; Häusermann et al., 2019), and environmental policy (Armingeon & Bürgisser, 2021).

Based on these studies, we hypothesise that when respondents are confronted with real-world trade-offs, support for lower taxes is not as deeply ingrained in the public's mindset as it is commonly assumed. Despite initial findings suggesting a general inclination towards reducing the tax burden, this inclination appears to conflict with other compelling evidence indicating a preference for higher government spending (Bremer & Bürgisser, 2023b; Garritzmann et al., 2018; Häusermann et al., 2022) and lower government debt (Bansak et al., 2021; Brender & Drazen, 2008; Peltzman, 1992).

When respondents are informed about the consequences of lower taxes, their preferences tend to shift. For example, qualitative data from the United States by Williamson (2017) demonstrates that individuals are more willing to pay taxes when they think that the money is used to pay for government

spending, especially if they perceive it as worthwhile. Similarly, Barnes et al. (2022), employing a novel survey experiment involving deficit-neutral budgetary changes, show that citizens in the UK are willing to bear higher taxes to support increased government spending, even up to seven percent of their total tax bill. Such findings extend beyond the UK and encompass other countries like the US and various European countries, where citizens display openness to higher taxes to either facilitate higher government spending or a balanced budget (Bremer & Bürgisser, 2023a; Tuxhorn et al., 2021).

In light of these findings, we contend that when citizens are confronted with trade-offs, some of them will inevitably assign greater importance to government debt or government spending, thus diminishing the overall support for lower taxes. Assuming that respondents do not (fully) account for the real-world fiscal trade-offs on their own without being primed about them in surveys, we posit the following hypothesis:

Hypothesis 1. On average, support for lower taxes declines when respondents are confronted with fiscal trade-offs (lower government spending or higher government debt).

Heterogeneous effects by self-interest and ideology

The preferences of citizens are likely to vary significantly across individuals. Most existing research emphasises two explanations to elucidate citizens' fiscal policy preferences: material self-interest and ideology.

First, citizens do not only evaluate policies based on their expected aggregate (distributive) effects, but they also contemplate their financial situation, striving to maximise their disposable income. Consequently, citizens' attitudes towards fiscal policies are strongly influenced by their immediate material circumstances. From the perspective of myopic self-interest (e.g., Iversen & Soskice, 2001; Lupu & Pontusson, 2011; Meltzer & Richard, 1981; Rueda & Stegmueller, 2019), the median voter in the Meltzer-Richard model aims to maximise their income. Citizens with incomes below the population mean are inclined to support greater redistribution through increased social spending or more progressive taxation. Conversely, citizens with incomes above the population mean are more likely to favour lower social spending and less progressive taxation because their disposable income is more directly influenced by changes in taxation than government spending. More specifically, we can assume that in an unconstrained setting, high-income citizens, in comparison to their low-income counterparts, would more strongly support lower top income taxes (regressive effect) and less strongly favour lower VAT (progressive effect). However, both high and low-income citizens are expected to display similar levels of support for lowering general income taxes (neutral effect).

These divergent preferences should also be evident in trade-off situations, where individuals are expected to assess fiscal trade-offs by considering their potential overall distributive impact on their pocketbook.¹ Thus, high-income respondents, who are less likely to benefit from government spending and tax redistribution, are expected to favour trade-offs that bear overall more regressive distributive effects. In contrast, low-income respondents should advocate for trade-offs that carry overall more progressive distributive effects.

To elucidate this matter further, let us delve into a concrete illustration from the survey experiment. In an unconstrained setting, we expect that individuals with lower income, in contrast to their high-income counterparts, exhibit a stronger preference for the reduction of VAT owing to its progressive distributive impact. However, we expect these differences to either increase or diminish substantially once respondents are informed about the trade-off at stake. For example, the revelation that lowering VAT involves a simultaneous reduction in government spending, with inherent regressive consequences, is projected to alleviate the initially observed discrepancies among these distinct income groups. To offer an alternative example, differences between income groups are likely to intensify significantly when the reduction of top income taxes involves additional regressive trade-offs, such as decreased government spending or an increase in VAT.

Consequently, we posit that material self-interest plays a significant role, not only within the unconstrained setting but also in the context of trade-offs. High-income citizens are expected to exhibit a preference for more regressive fiscal policies, whereas low-income citizens are inclined to favour more progressive fiscal policies. However, the trade-off settings demand a more meticulous assessment of the overall distributive impact, as individuals need to assess the overall distributive impact of two fiscal policy changes simultaneously. As a result, differences between income groups can either intensify or decrease, contingent upon the specific distributive effect of the trade-off under scrutiny. In summary, we expect the following:

Hypothesis 2. High-income (low-income) respondents should react more negatively to trade-offs that have progressive (regressive) distributive effects than low-income (high-income) respondents.

However, it is unlikely that individuals merely consider their own material self-interest when evaluating fiscal policies. Another crucial factor explaining policy choices is political ideology. Extensive literature has consistently demonstrated that left-wing individuals tend to favour welfare state expansion and redistribution through taxation (e.g., Franko et al., 2013; Jæger, 2008). In contrast, right-wing voters are more inclined to support a lean state that collects fewer revenues. Moreover, fairness considerations (Alesina & La Ferrara, 2005; Fong, 2001; Scheve & Stasavage, 2016), which

are correlated with ideology, significantly shape preferences, particularly in terms of support for 'taking from the rich' (Cavaillé & Trump, 2015). Hence, partisan considerations strongly correlate with preferences over tax progressivity (Ballard-Rosa et al., 2017). Individuals not only contemplate how taxation affects their material interests but also how it impacts the incomes of others (Lü & Scheve, 2016). Consequently, redistribution considerations strongly influence respondents' tax preferences (Stantcheva, 2021), with left-leaning individuals firmly favouring progressive taxes (Stiers et al., 2022).

Given the compelling evidence, we anticipate that right-wing individuals are more likely to endorse lower taxes compared to their left-wing counterparts. Nevertheless, the type of taxation becomes crucial, as certain taxes are progressive while others have regressive effects, and opting for lower taxes inevitably entails trade-offs. In an unconstrained setting, we assume that right-wing citizens, as opposed to their left-wing counterparts, would exhibit stronger support for reducing top income taxes, which tends to have a regressive effect. Conversely, they would display a relatively weaker inclination towards reducing VAT, given its progressive effect. Although lowering general income taxes yields a more neutral effect, we still anticipate that right-wing citizens would be more favourably disposed towards such measures, as lower taxes and advocating for a lean state align with the core tenets of right-wing ideology in general.

Consistent with our reasoning above, we anticipate that these divergent preferences should not only manifest in trade-off situations but also exhibit variations in their intensity depending on the specific trade-off involved. To illustrate this again, consider top income taxes: Left-leaning individuals, in comparison to their right-wing counterparts, exhibit a stronger opposition to such taxes. These ideological disparities should be further accentuated if the implementation of lower progressive taxes leads to reduced government spending or an increase in VAT. In such circumstances, the trade-off involved would magnify the differences in preferences between the two ideological groups, underscoring the significant influence of political ideology on policy choices. In summary, our expectations can be summarised in the following hypothesis:

Hypothesis 3. Right-wing (left-wing) respondents should react more negatively to trade-offs that have progressive (regressive) distributive effects than left-wing (right-wing) respondents.

Cross-pressured citizens

It is highly plausible that certain individuals may encounter cross-cutting conflicts arising from structural economic changes in advanced economies. These transformations, primarily driven by educational expansion and occupational upgrading (Oesch, 2013), have substantially changed some of the

party electorates (Gingrich & Häusermann, 2015). Notably, the political left has successfully garnered support from educated middle-class voters whose incomes have grown (e.g., Kitschelt, 1994; Piketty, 2021). In contrast, the political right, in particular the far right, has increasingly attracted individuals with lower levels of education and income (Kitschelt & Rehm, 2023; Oesch & Rennwald, 2018). This phenomenon intensifies the potential for cross-cutting conflicts that result from the interplay of income and ideology. Left-leaning, high-income citizens, for instance, may face opposing pressures stemming from their ideological inclination toward redistribution and their self-interest against it. Conversely, right-leaning, low-income citizens may experience a conflict between their ideology opposing redistribution and their self-interest favouring it. On the other hand, low-income left-wing and high-income right-wing citizens may not encounter comparable opposing pressures, allowing them to make clearer decisions in favour of or against redistribution.

Building upon the insights from Margalit (2013) and Armingeon and Weisstanner (2021) regarding preferences toward redistribution, we posit that ideology holds precedence over self-interest, particularly among left-leaning individuals. The pursuit of material self-interest inherently conflicts with the fundamental tenets of social solidarity embraced by the left. Despite their self-interest in reduced redistribution and lower taxes, left-leaning, high-income citizens are driven by strong fairness considerations and altruism (Dimick et al., 2016; Lü & Scheve, 2016). Moreover, for politically sophisticated voters, existing evidence indicates that income has minimal influence on support for progressive taxation (Stiers et al., 2022).² Therefore, it is reasonable to assume that left-leaning, high-income individuals reconcile the tension between ideology and self-interest by giving greater weight to their ideological orientation and displaying stronger support for redistribution.

However, we might not expect ideology to take precedence over self-interest among right-wing individuals. According to Armingeon and Weisstanner (2021) and Jacques (2023), the pursuit of material self-interest aligns well with the pro-market philosophy upheld by the right. As a result, although right-leaning, low-income citizens may exhibit limited enthusiasm toward redistribution due to ideological considerations, they ultimately stand to gain from such policies as net beneficiaries. This leads to a higher level of receptivity towards embracing redistributive measures compared to their high-income, right-leaning counterparts. Overall, high-income individuals with cross-pressured left-leaning tendencies are more likely to prioritise their ideological stance over their self-interest compared to low-income right-leaning citizens.

In an unconstrained context, we posit that the positive impact of income on the endorsement of regressive fiscal policies (e.g., reducing the top

income tax) is comparatively subdued among left-wing individuals compared to right-wing individuals. Furthermore, the incorporation of trade-offs introduces an additional dimension for evaluating the comprehensive aggregate distributive ramifications of fiscal trade-offs. If these trade-offs result in a further exacerbation of regressive outcomes (e.g., lowering the top income tax at the expense of reduced government spending), the influence of income on left-wing individuals should be correspondingly diminished. Thus, our hypothesis can be stated as follows:

Hypothesis 4. The positive effect of income on support for regressive fiscal policies is weaker among left-wing respondents than right-wing respondents.

Research design

To test our expectations, we fielded a survey in four large European countries: Germany, Italy, Spain, and the United Kingdom (UK). In each country, we recruited 1,200 respondents from a pool of eligible voters through large online panels provided by Qualtrics. The sample was representative of all eligible voters based on gender and age. The survey was fielded simultaneously in 2018.³ Appendix A provides more information about the survey, our sample, and the quality tests that we employed to receive a high-quality sample.

We designed a simple split-sample survey experiment to overcome problems associated with conventional surveys while making modest cognitive demands upon respondents (see Table 1). We randomly split our respondents into four different experimental groups, including one control group and three treatment groups. In each group, we asked respondents

Table 1. Design of the survey experiment.

Split 1 (Control)	Split 2 (Treatment 1)	Split 3 (Treatment 2)	Split 4 (Treatment 3)
The government should decrease income tax on all citizens. Exp. effect: neutral	... even if that implies lower government spending. Exp. effect: regressive	... even if that implies higher government debt. Exp. effect: neutral	... even if that implies higher value added tax (VAT). Exp. effect: regressive
The government should decrease the tax on high incomes. Exp. effect: regressive	... even if that implies lower government spending. Exp. effect: regressive	... even if that implies higher government debt. Exp. effect: regressive	... even if that implies higher value-added tax (VAT). Exp. effect: regressive
The government should decrease value-added tax (VAT). Exp. effect: progressive	... even if that implies lower government spending. Exp. effect: neutral	... even if that implies higher government debt. Exp. effect: progressive	... even if that implies higher income tax for all citizens. Exp. effect: progressive

Note: The table shows the vignettes assigned to respondents in the four different experimental groups. It also includes our theoretical expectation about the distributive impact of the proposed policy change (neutral, regressive, progressive).

to evaluate statements on general income tax, top income tax, and VAT. These three taxes were selected to represent direct and indirect taxes and are among the politically most visible and salient forms of taxation. More pertinent to our case, these taxes have very different distributive effects. A change in the general income tax has relatively neutral distributive effects across all income brackets. A top income tax has a strongly progressive distributive effect. Finally, a VAT is usually characterised as a regressive form of taxation.

Respondents in the control group were confronted with unconstrained, one-dimensional statements, while respondents in the treatment groups were exposed to statements that emphasised different trade-offs to gauge how the demand for lower taxes changes when it conflicts with other fiscal policy objectives. All respondents were subsequently asked how much they agreed or disagreed with these statements on a scale from 0 to 10 (where higher values indicate higher levels of support). We use the answers to these questions as dependent variables, which enables us to examine the degree to which particular fiscal policy trade-offs are more appealing than others by comparing support across the different experimental groups.⁴

To reduce complexity and cognitive fatigue for the respondents, we restricted the number of trade-offs to those theoretically most interesting. We always included one trade-off related to government spending and one related to government debt. The last trade-off is either related to VAT or income tax increases. Further, we made all statements relative to the status quo and did not quantify the specific trade-offs. Thanks to this simplification, we were able to carry out the same experiment in several countries, irrespective of the country's existing fiscal policies (e.g., tax levels and spending levels).

Although there are reasons to expect some differences across countries, the focus of this paper is less on cross-country comparisons and more on the individual level of respondents. We know from the policy feedback literature that preferences are embedded in social and fiscal policy institutions (Brooks & Manza, 2007; Korpi & Palme, 1998; Kumlin, 2004). They are endogenous to the institutional design of the welfare state and the tax system because these institutions are ultimately rooted in different norms and concepts of reciprocal altruism (Alesina et al., 2001). We acknowledge the possibility of country-specific effects but, given the low number of countries in our study, we refrain from focusing on them. Still, the four countries included in this study, represent major European economies with advanced welfare states, including different varieties of capitalism (Hall & Soskice, 2001) and different welfare state regimes (Esping-Andersen, 1990). This gives us sufficient variation to check whether individual country differences influence our results.⁵

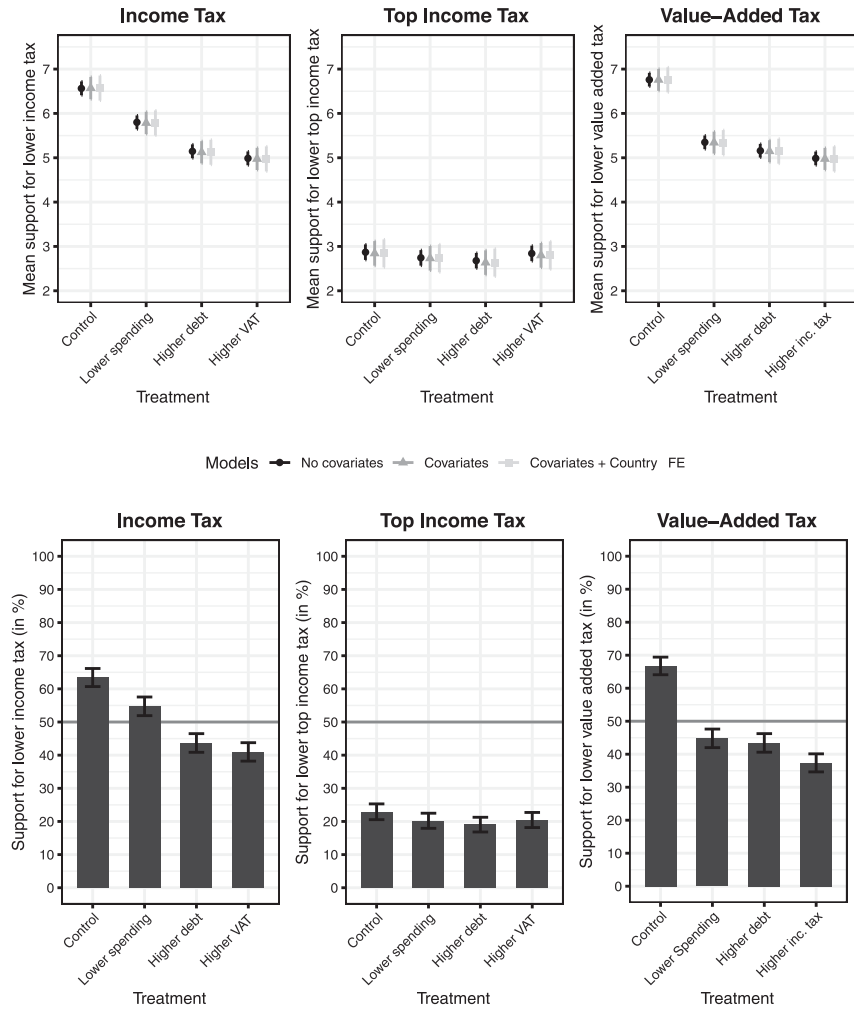


Figure 2. Support for tax decreases by treatment and model, all countries pooled.

Note: The upper panel shows predicted mean support and 95 percent confidence intervals based on OLS regression models (dependent variable is scaled from 0 to 10; covariates are age, gender, marital status, education, and income). The associated regression tables are shown in Appendix C. The lower panel shows the predicted share of respondents supporting tax decreases and 95 percent confidence intervals, where the dependent variable is dichotomized (6–10 support; 0–5 opposition/neutral).

Results

Average treatment effects

First, we show, in the upper panel of Figure 2, the predicted mean support for tax decreases in three tax fields without a trade-off (control group) and the three different trade-offs (treatment groups) based on OLS regression analysis. To test the robustness of our findings, we also control for several

covariates (e.g., age, sex, occupational classes, income, education, employment status, partisanship, parents with children) and include country-fixed effects.

In line with our expectations, citizens' support for tax cuts is dramatically reduced when confronted with the necessary real-world trade-offs (Hypothesis 1). While average support for a lower income tax and lower VAT in an unconstrained setting is around 6.5 (on a 0–10 scale), this declines well below 6.0 for both policies. In most cases, it declines by around 1.5 points to around 5.0. Support for a lower top income tax is already pretty unpopular in an unconstrained setting and does not decline when trade-offs are introduced. This is likely the result of a partial floor effect.

To estimate the share of people who support lower taxes, we also dichotomised the dependent variable. Since we are interested in *support* for lower taxes, we used five as the cut-off point, i.e., responses from six to ten are counted as agreement, while responses from zero to five are counted as disagreement/neutral.⁶ The lower panel of [Figure 2](#) shows that only about one-fifth of the respondents support lowering top income taxes. However, a sizable majority support lower income taxes and VAT: 63 percent support lower income taxes; 67 percent support lower VAT. This support for tax cuts falls well below a 50 percent majority threshold once we introduce fiscal trade-offs. The only trade-off that still receives a slight majority is the one between lower income tax and lower spending.

Figure A.10 in Appendix D.2 also points to a few interesting country differences. Whereas lowering top income taxes is similarly unpopular in all four countries, there are more substantial country differences for income taxes and VAT. Lowering these two taxes is most popular in Italy and least popular in the UK. Income taxes are so unpopular in Italy that even with the introduction of fiscal trade-offs, a slight majority still favours cutting them. In the UK, where taxes are relatively low compared to other European countries, there is always a majority *against* lower income taxes. Even though support for lower VAT is also exceptionally high in Italy, such support becomes a minority position in the face of fiscal trade-offs.

Overall, our findings confirm that lower taxes are popular in the unconstrained setting. This popularity, however, decreases when trade-offs are introduced. This supports our first hypothesis, which states that support for lower taxes declines substantially once respondents are confronted with fiscal trade-offs. top income taxes are an exception in this regard. Due to the already low support for lowering top income taxes in the control group, the introduction of fiscal trade-offs does not significantly reduce support levels further. Moreover, the most regressive changes to the tax system, i.e., all policies that lower top income taxes are the least popular, while more progressive changes enjoy more widespread support. The only

exception here is the somewhat popular trade-off of cutting income taxes in exchange for lower government spending, which is expected to generate a regressive distributive effect.

Heterogeneous treatment effects by income and ideology

Figure 3 and Figure 4 display the heterogeneous treatment effects on support for lower taxes by fiscal trade-off for low- and high-income groups and for left- and right-wing respondents. Both figures are derived from OLS regression models with a basic set of covariates and country-fixed effects included. Since we are mainly interested in differences between low- and high-income and between right- and left-wing respondents, we do not

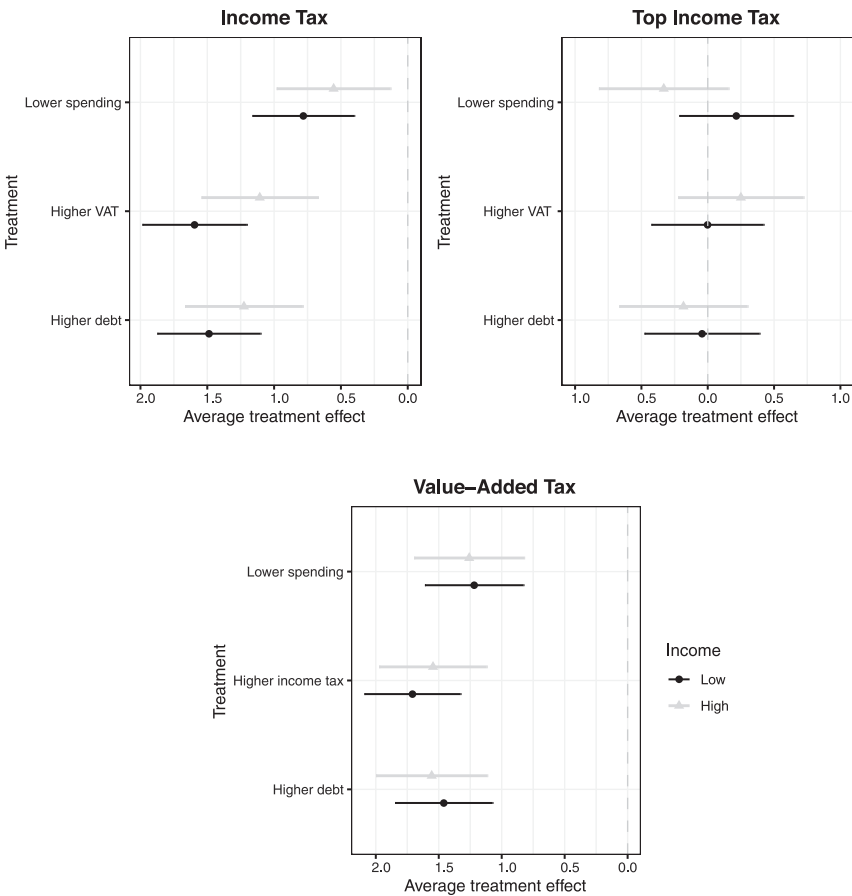


Figure 3. Heterogeneous treatment effects by income.

Note: The figure shows the heterogeneous treatment effects by income groups. All regression models include covariates and country-fixed effects. The full regression table is shown in Appendix C.

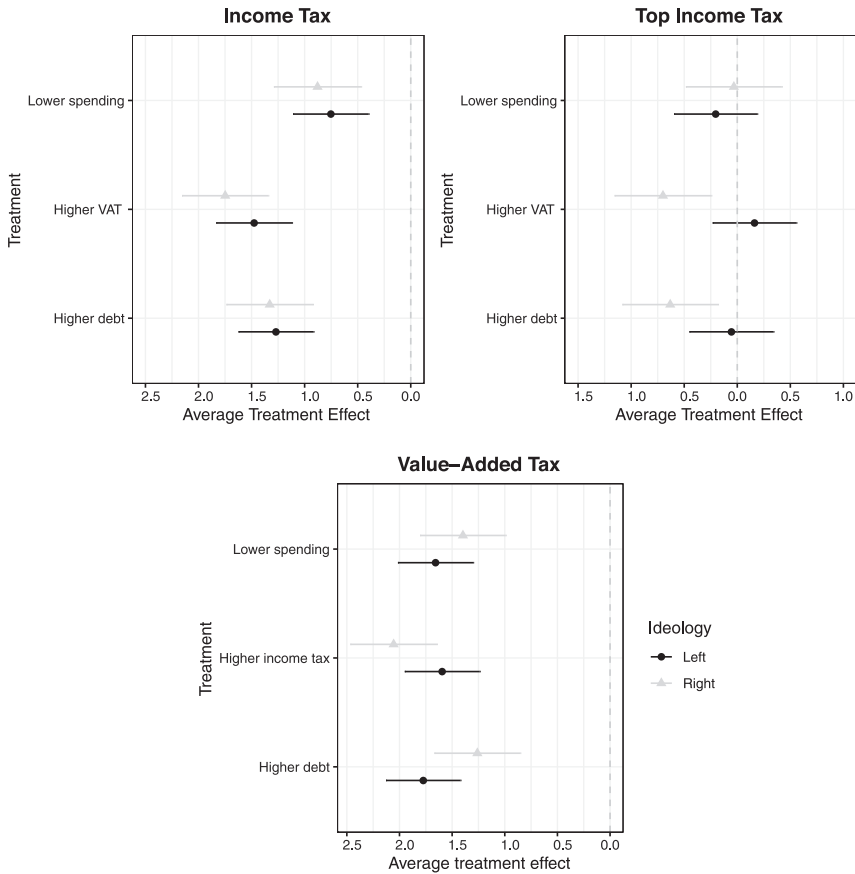


Figure 4. Heterogeneous treatment effects by ideology.

Note: The figure shows the heterogeneous treatment effects by ideology. All regression models include covariates and country-fixed effects. The full regression table is shown in Appendix C.

show the results for the middle-income and the ideological centre groups. However, the full results including those groups are presented in Figure A.7 and Figure A.8 in the Appendix.

Overall, differences in treatment effects are relatively muted. This is especially the case for income, where we hardly detect any statistically significant differences in treatment effects (see Figure 3). The introduction of fiscal trade-offs substantially reduces support for lower VAT and income taxes across all income groups, while support for lower top income taxes is not further reduced. The only statistically significant difference is that people with a low income become less supportive of income tax cuts if they are told that it leads to higher VAT (top left panel). This is an indication that high-income respondents are overall slightly more supportive of regressive fiscal trade-offs than low-income respondents. However, in contrast, to our

expectations (Hypothesis 2), this difference does not emerge for any other trade-offs.⁷

Heterogeneity in treatment effects is still muted but somewhat larger for ideological groups (see [Figure 4](#)). While left- and right-wing respondents respond in the same way to all trade-offs associated with lowering income taxes (top left panel), there are some differences for the other two taxes. Right-wing respondents reduce their support for lower top income taxes further if they are informed that this leads to higher VAT and higher government debt. In contrast, leftwing respondents do not change their preferences when told about these trade-offs (top right panel): Their support for lowering top income taxes is as low as in the control group. Both right-wing and leftwing strongly reduce their support for lower VAT if they are informed about the trade-offs (bottom panel). Yet, right-wing respondents react more strongly to the VAT-income tax trade-off than left-wing respondents. Interestingly, left-wing respondents react more strongly to the VAT-debt trade-off than right-wing respondents, i.e., the former reduce their support for lower VAT more than the latter if they are told that this increases government debt. Partly, this may also be an artifact of the relatively low support for reducing VAT among the left in the first place (as observed in the control group, see [Figure A.5](#) in the Appendix). Overall, we again find limited evidence in support of our expectations. Where statistically significant differences exist, they are in line with Hypothesis 3, i.e., left-wing respondents react more negatively to regressive trade-offs than right-wing ones. However, such differences are not very large and do not exist for all our trade-offs.

There are three potential explanations for why differences between respondents by income and ideology are smaller than expected. First, not all respondents may be able to accurately gauge the distributive effects of our fiscal trade-offs. Even though it is reassuring to see that our findings go in the expected theorised direction, we still need to know more about how citizens perceive the distributive effects of taxes and reason about them (for a notable exception, see [Stantcheva, 2021](#)). Second, there is some evidence that heterogeneous treatment effects are more pronounced on the country level and partially cancel each other out when we pool the four countries (see [Figure A.11](#) and [A.12](#) in the Appendix). For example, low-income citizens are significantly more supportive of the progressive trade-off of reducing the VAT in exchange for higher income tax in Italy, Germany, and the UK, but they are against it in Spain. Finally, as discussed above, many respondents may be cross-pressured when evaluating fiscal policy trade-offs. Today, income groups are ideologically heterogeneous, which may mute differences in preferences and priorities. In the next step, we address this last point and focus on cross-pressured individuals by examining how the interaction of income and ideology influences respondents' reactions to regressive fiscal policies.

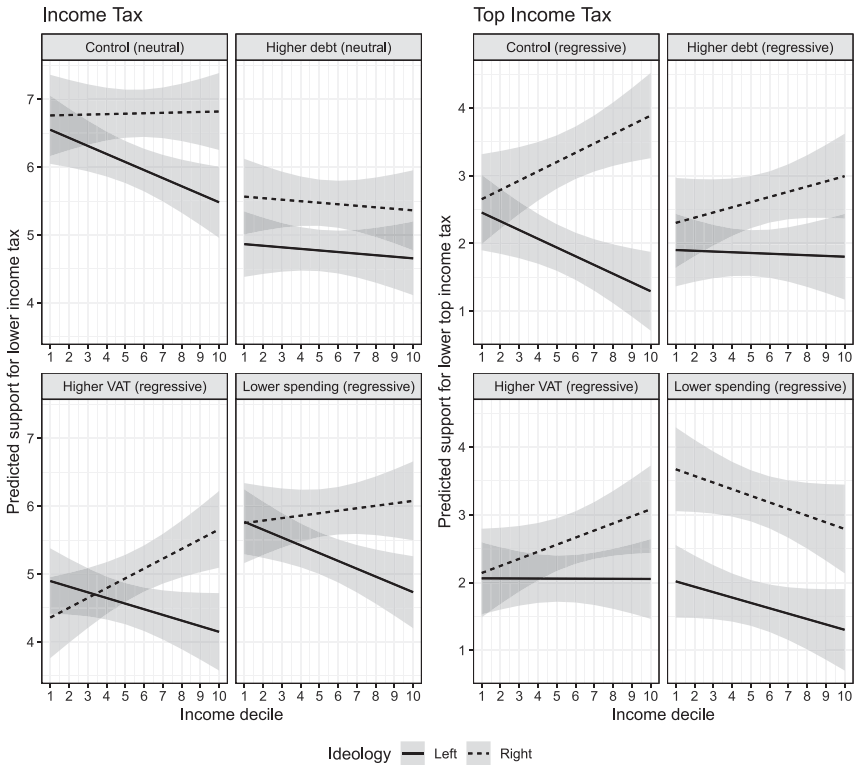


Figure 5. Predicted support for lower income and top income taxes by income and ideology groups.

Note: The figure shows predicted support for lower taxes based on OLS regression with a three-way interaction (treatment * income * ideology), a set of covariates (age, sex, marital status), and country-fixed effects. The corresponding figure for lower VAT is shown in the appendix (Figure A.6).

Cross-pressured citizens by income and ideology

Figure 5 illustrates the predicted support for lower taxes, as predicted by OLS regression models featuring a three-way interaction term (treatment*income*ideology), socioeconomic covariates (age, sex, marital status), and country-fixed effects. This modelling strategy enables a nuanced examination of the response of cross-pressured citizens, specifically of those who are politically left-leaning with high incomes and those who are right-leaning with low incomes. Our primary objective is to scrutinise their responses to *regressive* fiscal policies. Thus, we focus on decreasing income taxes and reducing top income taxes.⁸

In accordance with Hypothesis 4, we aim to assess the extent to which the positive impact of income on support for regressive fiscal policies is less pronounced among left-leaning respondents compared to their right-leaning

counterparts. Most of the policy changes that we consider in [Figure 5](#) exhibit regressive characteristics, except for the reduction of the income tax (control group) and its corresponding trade-off with higher debt.⁹ Results from the control group in the left panel ('Income Tax') show that when a policy change is neutral, the income gradient influencing the endorsement of lower income tax is more pronounced among left-wing respondents compared to their right-wing counterparts. In other words, the propensity to support a reduction in income tax diminishes solely among left-wing respondents as income levels rise, while right-wing respondents display a consistent level of support. Examining trade-offs that have a discernibly regressive distributive impact – specifically lowering income taxes for higher VAT or lower government spending – reveals a more pronounced divergence. Right-wing respondents are more likely to endorse such regressive fiscal trade-offs with increasing income, whereas left-wing respondents are less likely to do this as income increases. Notably, the trade-off involving higher debt deviates from this observed pattern, which is likely because it is not recognised as a regressive fiscal trade-off.

A comparable interaction effect between ideology and income is also evident in the right panel concerning attitudes towards reducing top income taxes. At lower income brackets, both left- and right-wing respondents exhibit similar levels of endorsement for a decrease in top income taxes. As income levels rise, there is a clear shift: Support for lower top income taxes increases among right-wing respondents but declines among their left-wing counterparts. This trend aligns broadly with the findings of Armingeon and Weisstanner (2021), asserting that support for redistribution experiences a significant decline among individuals outside the left-leaning spectrum as their income rises. Nevertheless, left-wing respondents with lower incomes express a stronger preference for lower top income taxes compared to their higher-income counterparts, contradicting the conventional expectation about the effects of material self-interest. Although the interaction effects are in the anticipated direction, they are less pronounced in the context of reducing top income taxes in exchange for higher VAT or increased government debt.

A notable exception is that lowering top income taxes at the expense of lower spending does not generate the expected interaction pattern implied by Hypothesis 4. This surprising finding is due to the negative effect of income among right-wing respondents. There seems to be a unique combination of lowering top income taxes at the expense of lower spending, which even high-income, right-wing respondents strongly oppose. This is unique because we do not find the same negative effect for lower spending when it comes to lower general income taxes.

In summary, our findings mostly support Hypothesis 4, indicating that the effect of income on the priority for regressive fiscal policies is weaker among left-wing than among right-wing respondents. These findings

show significant differences between left- and right-wing respondents at higher income levels. This divergence is not solely attributed to right-wing, high-income citizens fervently pursuing their material self-interest; it also results from the remarkable finding that high-income, left-wing respondents are even more supportive of a progressive fiscal design than low-income, left-wing respondents. However, it is crucial to underscore that the three-way interaction effects observed in our study may be statistically underpowered. Consequently, the results have to be interpreted cautiously, and it would be useful to test this again in future research with larger samples.

Conclusion

In advanced economies, taxes serve as the primary revenue source for governments and fund a large amount of government spending. While citizens generally value government spending, taxes impose a financial burden on individuals, who are thus said to favour lower taxes. We presented evidence that, indeed, support for tax cuts is relatively widespread if people are presented with unconstrained survey questions. However, when considering fiscal trade-offs, support for lower taxes diminishes significantly. This suggests that tax cuts may not always be a top priority for citizens when they internalise conflicting objectives, as some of them prioritise higher government spending and/or lower debt (Barnes et al., 2022; Bremer & Bürgisser, 2023a). Moreover, the design of tax policies significantly influences public opinion, with regressive reforms receiving less support than progressive reforms.

Individual preferences reflect a complex interplay of self-interest and ideology. Right-wing individuals tend to favour trade-offs leading to more regressive outcomes, while left-wing individuals lean towards progressive policies. Income differences are surprisingly muted, partly due to the dominance of ideology over material self-interest among left-wing individuals. Notably, high-income, left-wing citizens do not strongly advocate for tax cuts when considering fiscal trade-offs. They may even oppose such cuts more than low-income voters, regardless of ideology. Consequently, support for lower taxes primarily comes from right-wing individuals, except when it involves the reduction of top income taxes at the expense of government spending. Overall, our findings suggest the potential for a progressive coalition against tax cuts, comprising low-income citizens and affluent left-wing individuals.

Future research should explore whether a progressive coalition can also be formed regarding tax increases. In this paper, we focused on public opinion towards tax cuts due to the existing research indicating a preference for lower taxes among voters in advanced economies (Berens & Gelepathis,

2021). Our goal was to assess the strength of this support amidst fiscal tradeoffs. However, addressing significant challenges of the twenty-first century, such as mitigating climate change and reducing economic inequality, will hinge on governments' capacity to raise additional resources. Hence, it is crucial to inquire whether governments can garner adequate public backing for such endeavours. Another promising avenue for future research is to investigate to what extent citizens *subjectively* perceive the distributive effects of fiscal policies and to what extent they are aligned with their *objective* distributive effects. We assumed that, on average, individuals correctly interpret the distributive effects of tax reforms, but investigating both subjective and objective distributive effects could provide a more comprehensive understanding of how individuals assess tax policies. Finally, future research should investigate how preferences for taxes change not only when respondents are confronted with trade-offs but also when they are exposed to other arguments for paying higher taxes (e.g., fairness considerations). Along with the use of other methods (e.g., focus group research), this could help us to better understand people's mental models about taxes, which they rely on to answer survey questions and form political preferences.

Still, our findings have several important implications. First, consistent with prior research, our results demonstrate that progressive changes to the tax systems are more popular than regressive changes (Ballard-Rosa et al., 2017; Barnes, 2015). Contrary to many studies on public attitudes towards taxation (summarised by Berens & Gelepithis, 2021), we highlight that the majority of respondents do not unequivocally endorse tax reductions when confronted with the associated trade-offs (Barnes et al., 2022). This suggests that support for lower taxes is conditional rather than absolute. Given the susceptibility of public opinion on fiscal policies to elite framing (Barnes & Hicks, 2018; Bisgaard & Slothuus, 2018), political actors advocating against tax cuts could mobilise majority backing by accentuating these trade-offs.

Second, the potential formation of a progressive coalition comprising low-income voters and affluent left-leaning individuals on tax matters bodes well for centre-left parties. Many social democratic parties have grappled with the prospect of declining electoral fortunes in recent years. Structural shifts have diminished the size of the working class, and emerging political issues extend beyond traditional economic concerns (e.g., migration, climate change, gender equality), making it increasingly challenging to forge winning coalitions of working- and middle-class voters. Nevertheless, our findings indicate that these voter segments can still converge on crucial political issues such as taxation. This presents an opportunity for them to rebuild electoral alliances that may have been previously overlooked or deemed unfeasible.

Notes

1. In making this argument, we assume that respondents do not differ systematically across income and ideology in the extent to which they internalize fiscal trade-offs and account for them by themselves without being primed about them in surveys. Instead, we assume that observed differences are driven by income or ideology, respectively.
2. However, this may also partially be driven by misperceptions, as many affluent citizens do not view themselves as rich (Cansunar, 2021).
3. Before fielding the survey, the research design was pre-registered and received ethical approval by the Ethics Committee of the European University Institute, Florence.
4. Appendix B details the wording and the operationalization of all variables that we use from the survey.
5. Table A.1 provides more information about the considerations which had influenced the case selection and Appendix D.2 presents our main results for each country individually. However, we mainly discuss country differences in the average treatment effects. Due to the four experimental groups, we lack the statistical power for a detailed discussion of country-specific heterogeneous treatment effects, in particular for cross-pressured voters.
6. In Appendix C, we replicate the figure with an alternative operationalization that drops all respondents in the neutral middle category. Using this measure confirms that the share of respondents who support lower taxes drops substantially in the treatment groups, turning the support coalition into slim majorities.
7. Further analyses in the Appendix also show that differences concerning income are relatively small even in the control group (Figure A.4).
8. Results pertaining to decreasing VAT, representative of progressive fiscal policies, are provided in Figure A.6 in the appendix and show that the results are not symmetrical when it comes to progressive fiscal policies.
9. While these statements are deemed to have neutral distributive effects, it is plausible to argue that lower income taxes can also have regressive distributive impacts.

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Data availability statement

The data and replication files that support the findings of this study are openly available at the corresponding author's Harvard Dataverse.

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