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RESEARCH NOTE

Inequality, information, and income tax policy preferences in Austria and Germany

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Abstract
Inequality has increased over recent decades in many advanced industrial democracies, but taxes have rarely become more progressive. One possible explanation for the lack of a policy response is that, despite rising inequality, voters support higher taxes on incomes weakly, if at all. Using original representative surveys in Austria and Germany, we elicit voters' preferences over the progressivity of income tax policy and examine whether exposing them to accurate information about inequality affects those preferences. Voters, we find first, express an abstract preference for progressivity but concretely support tax plans that are only somewhat more progressive than the status quo in Austria and less progressive than the status quo in Germany. Second, we find evidence that certain kinds of information about inequality moderately increase progressive tax preferences in Germany; however, we find no equivalent effects in Austria. While information on inequality does seem able to affect tax policy views in certain contexts, it seems unlikely that lack of this information can fully account for the lack of rising redistribution through the income tax system in the face of increasing inequality.

Keywords: income tax; inequality; information; policy preferences; political economy; survey experiments

1. Introduction

Income inequality has risen in many democracies over the last several decades, but these states have rarely responded with tax and transfer policies that significantly counter this increase. The lack of a policy response to rising inequality has two broad interpretations. The first is that voters prefer more redistribution but that democracy is failing to deliver the policies that voters want, either because institutions fail to represent them (e.g., money counts for more than votes) or because governments are constrained in meeting voter demands by considerations of policy efficiency or global competitiveness. The second is that voters simply do not demand more redistributive tax and transfer policies.

This second account, however, immediately raises the question of why preferences for redistribution are not increasing in the presence of rising inequality. The existing literature has emphasized a range of possible answers to this question. Voters may be concerned about the efficiency costs of redistribution (Durante *et al.*, 2014; Stantcheva, 2020). They may hold beliefs about (a) the fairness of economic outcomes (McCall and Kenworthy, 2009; Page and Jacobs,

2009; Alesina and Giuliano, 2011; Cavaille and Trump, 2015; Dimick *et al.*, 2016; Bechtel *et al.*, 2018; Roth and Wohlfart, 2018; Kerschbamer and Müller, 2020; Stantcheva, 2020), (b) the deservingness of the rich and the poor (Piketty, 1995; Gilens, 1999; Fong, 2001; Alesina and Glaeser, 2004; Krawczyk, 2010; Durante *et al.*, 2014; Ballard-Rosa *et al.*, 2017; McCall *et al.*, 2017; Stantcheva, 2020), or (c) the fairness of state policies (Scheve and Stasavage, 2016, 2022; Limberg, 2020). Any of these factors may constrain support for redistribution despite high and increasing inequality.

Another line of research, however, suggests a much simpler answer to the question: voters lack information about inequality, either in the aggregate or with respect to their own standing in the distribution (Bartels, 2008; Cruces *et al.*, 2013; Kuziemko *et al.*, 2015; McCall *et al.*, 2017; Boudreau and MacKenzie, 2018; Fernández-Albertos and Kuo, 2018; Gimpelson and Triesman, 2018). As a result, their preferences are formed based on incomplete information and do not reflect the increase in inequality. Our article aims to address the question of whether redistributive preferences differ from status quo policies and, if not, whether incomplete information about inequality explains why.

Our study focuses on redistribution through the income tax system and examines preferences in Austria and Germany. We measure preferences for marginal tax rates on different income brackets, combine these stated preferences into a single measure of progressivity, and experimentally investigate the sensitivity of these preferences to different information about inequality. We fielded original surveys of 2,100 adults representative of the population in Germany and Austria. Our main strategy for measuring multidimensional tax preferences employs menu estimates in which respondents chose their preferred marginal tax rate for each existing income tax bracket. We then combined these preferred rates, across the income distribution, into a single measure of progressivity preferences by calculating the implied *Kakwani* index (Kakwani, 1977).

Our estimates suggest that the mass public in both countries prefers tax policies that deviate to some extent from current ones. They would prefer more progressive taxes in Austria, though mostly through lower taxes on low and middle incomes, and—perhaps surprisingly—somewhat less progressive taxes in Germany. Taken together, neither set of estimates is consistent with the idea that there is significant unmet demand for dramatically more progressive tax policies on the whole.

This result raises the question of why, in Austria and Germany, preferences do not favor greater progressivity. We investigate whether a lack of information about inequality provides a compelling answer. We randomly assigned respondents to four treatment groups and a control group. The first two treatment groups provided respondents with information about *aggregate inequality* in the form of the 99/50 and 99/10 income ratios. The other two treatment groups elicited the respondent's income and then reported the percentage of income earners who earned more, or who earned less, than they did, which we term *positional inequality* information. When considering the effect of these informational treatments on respondent preferences for income tax progressivity, in the German case, we find that exposure to information about the fraction of the German population that earned less than the respondent served to increase progressive preferences and additionally find that information about earnings of individuals at the 99th relative to the 50th percentiles also increased progressivity of income tax preferences. However, while these findings suggest some role for inequality information in affecting tax preferences, we find no similar effect in Austria.

This note makes two main contributions. The first is to measure the multiple-dimensional tax preferences of representative samples of citizens in Austria and Germany. We find that respondents have progressive tax preferences but ones that are at most modestly more progressive than current policies. This finding is important for the literature on the political economy of redistribution, as it suggests that weak preferences for redistribution through the tax system are likely one reason that tax policy has not responded to higher inequality in countries like Germany. This is an important corrective to the literature which has often emphasized special interests or some other failure of representation to explain the lack of a policy response to rising inequality (e.g., Bartels, 2008).

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The second contribution of the article is to provide new evidence on whether lack of information about inequality helps to explain why tax preferences are not more progressive. Existing studies examining the effect of information about inequality on policy preferences report contrasting results. A number of correlational studies emphasize that misperceptions about inequality explain the disconnect between inequality and support for redistributive policies (see, e.g., Bartels, 2008; Gimpelson and Triesman, 2018). In experimental work, Stantcheva (2020) reports that providing U.S. respondents with information of the income distribution increases preferences for tax progressivity.

Several additional studies provide experimental evidence that inequality information influences policy preferences over taxes, but only for various subpopulations of respondent types or certain country samples (Cruces *et al.*, 2013; Karadja *et al.*, 2017; Boudreau and MacKenzie, 2018; Fernández-Albertos and Kuo, 2018; Bublitz, 2020). In contrast, Kuziemko *et al.* (2015) experimentally manipulate information about inequality in the United States and find that the treatment increases concern about inequality but only slightly influences policy preferences over taxes and transfers. In sum, the literature appears mixed on whether, and under what conditions, information about inequality is likely to matter politically, a point emphasized in a recent meta-analysis of studies on the redistributive effects of providing information about economic inequality (Ciani *et al.*, 2021).

Our article is closest to Kuziemko *et al.* (2015), but we study Germany and Austria, experimentally vary information about both aggregate inequality and the respondent's relative position in the income distribution, and adopt a measurement strategy that allows us to study the multidimensional characteristics of the tax system as a concrete policy instrument for redistribution.[1] Our results strike somewhat of a middle-ground between the two existing camps. On the one hand, we do recover evidence that information about inequality—the 99/50 income ratio, and information about how many individuals earn less than a respondent—increases preferences for tax progressivity in Germany. However, we also note that not all forms of information about inequality have such an effect, nor do we find treatment effects in the Austrian sample.

The findings from these studies are starting to accumulate. There is little evidence of a large average treatment effect of information on redistributive policy opinions (Ciani *et al.*, 2021). The studies that do find effects of any magnitude typically find them only for a subset of voters. These results are important for understanding differences between objective and perceived inequality (Hvidberg *et al.*, 2023). But for the larger question of whether societies would choose substantially greater amounts of redistribution if only everyone knew the actual extent of inequality, the answer that is emerging is a negative one.

2. Public opinion about tax progressivity

Tax progressivity is fundamentally multidimensional in that it is a function of tax rates applied on different levels of income and on consumption. Citizens in modern states are subject to an array of different types of taxes that together determine the overall progressivity of the tax system. The objective of this section is to measure public preferences over tax progressivity in Austria and Germany. Our main approach employs menu estimates and asks survey respondents to state their preferred tax rate on each dimension. We then combine those preferences about rates into a single Kakwani index measure.[2]

[1]Other recent studies that have made use of multidimensional tax preferences include Ballard-Rosa *et al.* (2017), Alesina *et al.* (2018), Fernández-Albertos and Kuo (2018), de Bresser and Knoef (2022).

[2]To evaluate the robustness of our measurement strategy, in Appendix 9.1, we also report estimates from a choice-based conjoint experiment. We note here that the results from both approaches are qualitatively similar.

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2.1. Data and methods

We fielded nationally representative surveys in Austria and Germany.[3] Both studies were conducted by YouGov over the internet.[4] The Austrian survey was conducted in October 2018 with a sample size of 2,100 adults. The German survey was fielded in March 2019 and also had a sample size of 2,100. We implemented the menu method by presenting respondents with sliders with which they could indicate preferred tax rates for each of the eight (Austria) or five (Germany) existing income tax brackets. The sliders were set at the status quo tax rates for each bracket.[5]

2.2. Menu estimates

Figure 1 reports our menu estimates for Austria and Germany. For each tax bracket, we report box plots that indicate the current actual rate, the median preferred rate, and the interquartile range. Generally, the figure suggests that, as estimated by the median respondent, Austrians prefer substantially lower taxes on below-median incomes, and Germans prefer slightly higher taxes on very high incomes.[6] At the same time, preferred tax rates within each bracket vary noticeably among respondents. As a result, the status quo rates almost always fall within the interquartile range of tax preferences.

However, a critique of this analysis of the menu estimates is that we focus our attention on the estimates for each income bracket individually but do not have a formal strategy for assessing whether overall tax preferences are more or less progressive. To address this issue, we used the menu estimates for income taxes to construct the *Kakwani* progressivity index (Kakwani, 1977), P, which measures overall tax progressivity (Kakwani, 1977). The Kakwani index can be defined as:

$$P = (G - G^*)\frac{1-t}{t}$$

where G and G^* are the pre- and post-tax Gini indices, respectively, and t is the average tax rate. The Kakwani index can equivalently be computed as twice the area between the Lorenz curve for incomes and the concentration curve for taxes.[7] Figure 2 illustrates the Kakwani index further. In it, twice the yellow part equals the Kakwani index, and twice the area between the Lorenz curve and the green 45° line equals the Gini index.

The index measures the extent to which tax burdens—or, in our case, tax burdens under respondents' preferred rates elicited by the menu method—increase with rising incomes in Austria and Germany; it assigns a higher score to more progressive tax systems and a lower score to those that are less progressive. The Kakwani indices based on current and median preferred rates are 0.207 (Austria, current), 0.221 (Austria, median preferred), 0.180 (Germany, current), and 0.168 (Germany, median

[3]Respondents first completed the conjoint choice task. They then answered a block of sociodemographic questions before being asked the menu tax questions. Both the conjoint itself and the block of intervening questions limited the potential for anchoring across the measurement strategies. Further, respondents were only given information about current policy in the menu option; hence the sequencing provides us a set of estimates not influenced by making status quo rates salient. Note, however, that in pilot testing, we found that adding information about current rates increased top tax preferences by about three to five percentage points and so if anything induced more progressive opinions.

[4]YouGov employs matched sampling to approximate a random sample of the adult population, which includes construction of survey weights; all reported results are estimated employing these survey weights to ensure greater representativeness of our sample. Matched sampling involves taking a stratified random sample of the target population and then matching available internet respondents to the target sample. Ansolabehere and Rivers (2013) show that matched sampling produces accurate population estimates and replicates the correlational structure of random samples using telephones and residential addresses. Further description and discussion of the two samples is provided in Appendix Section 1.

[5]See Appendix 2 for brackets and question wording. Note that, while the default value for each slider was set at existing marginal rates, respondents were not explicitly informed that these default rates represented status quo policy.

[6]The median income among earners is 25,373 Euros in Austria and 21,362 Euros in Germany.

[7]The concentration curve for taxes applies the concept of the Lorenz curve to tax incidence, i.e., it is the relationship of the share of total taxes paid by people with income below x to the share of people with income below x.

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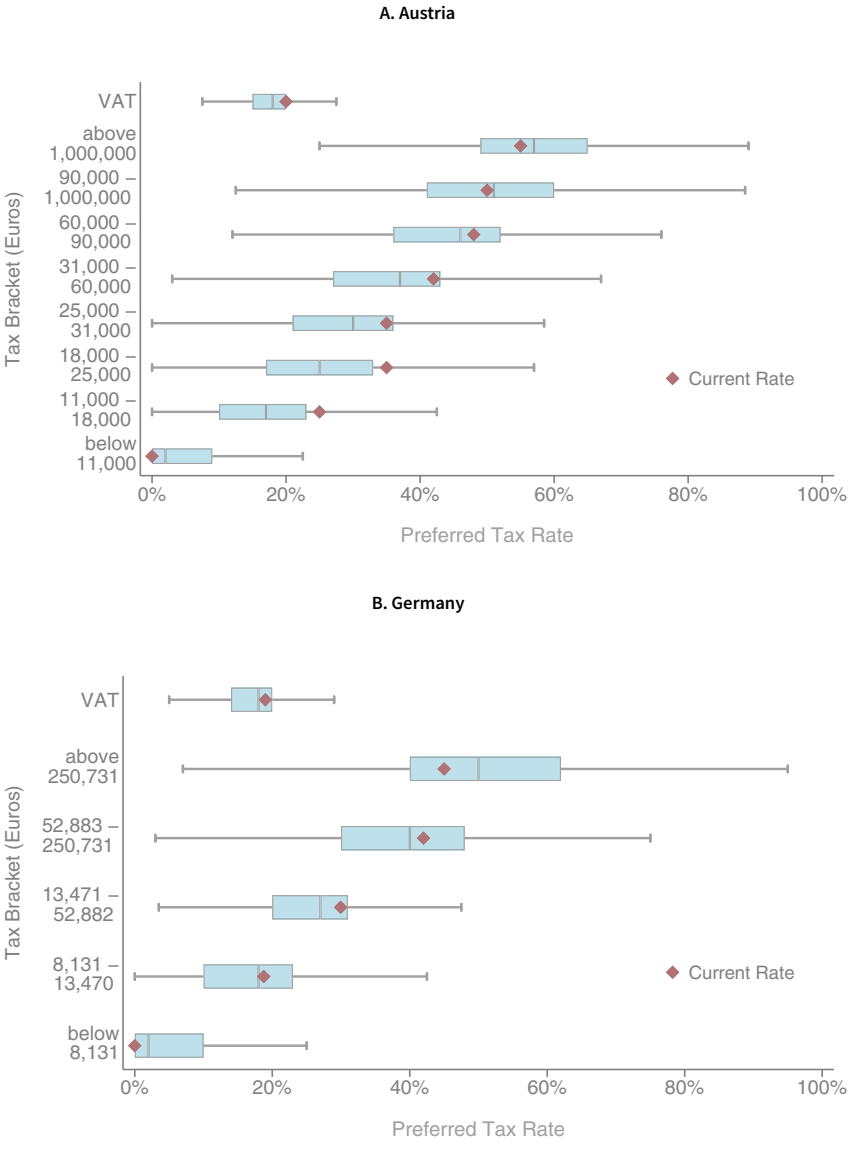

Figure 1. Menu estimates of preferred tax rates in Austria and Germany.
Notes: These estimates are restricted to responses in the control group in each country. For the brackets 8,131–13,470 EUR and 13,471–52,882 EUR in Germany, we plot the marginal tax rates for the median income within those brackets. The actual tax rates increase linearly in those brackets from 14% to 24% and from 24% to 42%, respectively.

preferred). Strikingly, in Austria, respondents prefer somewhat more progressive tax systems, and in Germany, respondents prefer somewhat less progressive tax systems—a fact that can be inferred from the analysis of individual rates but is crystallized by the Kakwani index.

3. Inequality information and tax opinions

One frequently advanced reason for why voters have not increased their demand for a more progressive tax schedule is that they underestimate the extent of rising inequality in society. They might, for

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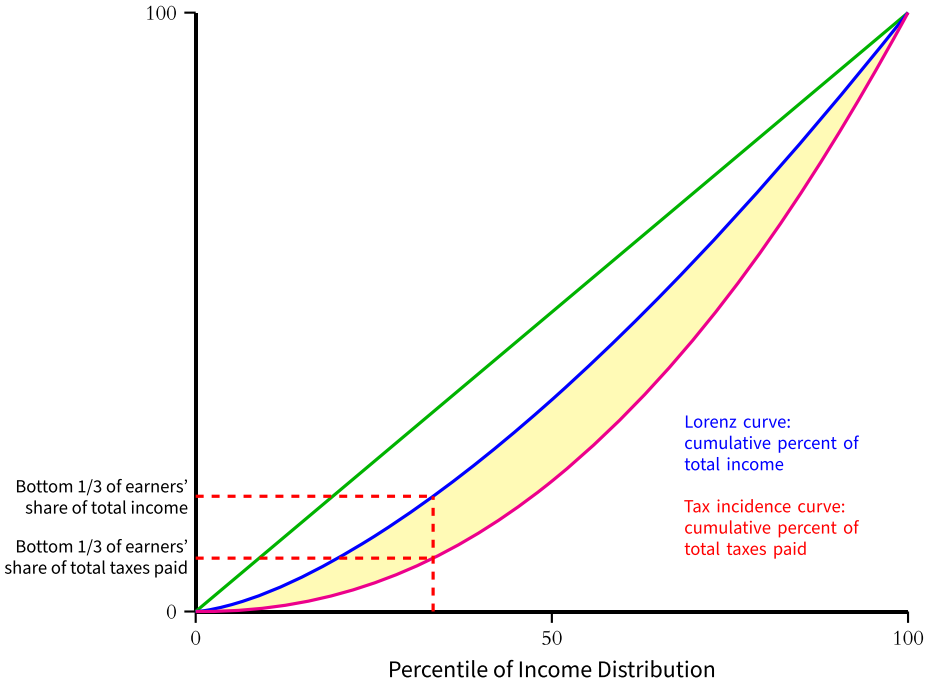

Figure 2. Illustration of Kakwani index.

example, be rationally inattentive and form their tax preferences based on the information to which they are exposed, which does not accurately reflect society-wide inequality.

In this section, we evaluate arguments about the effects of differential forms of information about inequality by randomizing survey participants in Germany and Austria into four different informational treatments that provide current statistics about the pre-tax distribution of individual incomes in their respective countries. We manipulated two types of information. Treatment arms A.1 and A.2 show *aggregate* data about the income distribution, whereas treatment arms B.1 and B.2 present *positional*, or individualized, information about economic disparities relative to the respondent's annual income. The participants were randomly assigned to receive one of these treatments (or were assigned to the control group that received no information about inequality) at the beginning of the survey. Tax preference questions followed the informational treatment, which allows us to estimate the causal effect of the informational treatments on the choice behavior in the menu questions.

3.1. Inequality information experiments

We randomized respondents with equal probability into one of the following four treatments or the control group. Each treatment consisted of a separate survey page that displayed information on income distributions; we present the text for the German survey below:[8]

- Treatment A.1 (99/50): "In 2015, German individuals with incomes in the top 1% earned at least 124,997 euros annually before taxes, while German individuals with incomes in the middle of the income distribution (where half of individuals earned more, and half less) earned 21,000 euros annually. This means that in 2015 the ratio between the top 1% of earners and those at exactly the middle was 5.95."

[8] Appendix 3 presents the German original and the English translation for the information treatments for both countries.

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- Treatment A.2 (99/10): "In 2015, German individuals with incomes in the top 1% earned at least 124,997 euros annually before taxes, while German individuals with incomes near the bottom of the income distribution (bottom 10%) earned at most 4,536 euros annually. This means that in 2015 the ratio between the top 1% of earners and the bottom 10% was 27.56."
- Treatment B.1 (earn more): Respondents are asked to enter their gross monthly individual income. Then, the survey displays the following sentence: "X% of German individuals who have incomes earn more than you."
- Treatment B.2 (earn less): Respondents are asked to enter their gross monthly individual income. Then, the survey displays the following sentence: "X% of German individuals who have incomes earn less than you."

3.2. Effects on knowledge about inequality

We conducted a series of manipulation checks to investigate whether our treatments improved knowledge about inequality.[9] In both countries, we find that individuals who received *positional inequality* information (Treatments B.1 and B.2) were significantly better able to identify their location in the income distribution later in the survey. In addition, we find that individuals assigned to treatments providing *aggregate inequality* information (Treatments A.1 and A.2) were generally more likely to identify correctly income levels of relevant groups subsequently; while these results are always significant in the German case, we find weaker evidence on our manipulation check for the 99/50 treatment in Austria. Generally speaking, then, we recover consistent evidence that both sets of treatments did increase respondent information about income inequality in society.

3.3. Effects on tax preferences

Table 1 reports results of our informational treatments on the individual-level *Kakwani Index* implied by a respondent's tax preferences for Germany and Austria.[10] In Germany, we find evidence that exposure to information about aggregate inequality in society—particularly information about the relative earnings of the very rich relative to average earners (A.1)—increased support for overall progressivity of the income tax system, as captured in the Kakwani index. We also find that positional information telling respondents about the proportion of individuals who earn less than they do (B.2) significantly increased preferences for progressivity. These effect sizes are economically meaningful: they correspond to 32% and 37% of the increase in progressivity of the German income tax system from 1995 to 2015.[11] However, as we noted before, the tax system has not become substantially more progressive over the last few decades. As such, while the information effects are meaningful compared to historical changes, they do not represent substantially more progressive preferences in absolute terms. That said, it is also the case that we find no significant effect for the other two informational treatments in Germany. In Austria, we find no evidence that providing respondents with any form of information about inequality had systematic effects on the Kakwani index.[12]

[9] Full details and regression output are presented in Appendix 4.

[10] As reported in Appendix Figures A1 and A2, we do not detect any imbalance across observed demographic covariates by treatment condition, and so we report our primary results without any additional controls. In Appendix Table A7, we subsequently introduce a vector of controls for gender, age, education, marital status, having children, employment status, and household income. To account for the possibility that differential attentiveness to our online survey could have affected our results, we additionally introduced a series of dummies that divided respondents into quintiles by time spent on pre-treatment questions (Montgomery *et al.*, 2018).

[11] We calculate the Kakwani index for Germany in 1995 using the income tax rates and income distribution in 1995. Our data on the income distribution are from the Luxembourg Income Study (LIS) Database (2018–2025), and our methods for calculating the historical Kakwani index are the same as for our main Kakwani index measures.

[12] One possible explanation for the null results is that the treatment was ineffective. We have already noted that our manipulation checks show that our treatments generally increased the information that respondents had about inequality. Appendix 6

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Table 1. Kakwani index (Germany and Austria)

Variables	(1) Kakwani (Germany)	(2) Kakwani (Austria)
Earn more	0.004	−0.003
	(0.009)	(0.011)
Earn less	0.021**	0.006
	(0.008)	(0.010)
Ineq. 99/50	0.018**	0.015
	(0.009)	(0.010)
Ineq. 99/10	0.009	0.015
	(0.010)	(0.010)
Observations	2,100	2,100
R-squared	0.005	0.005

Notes: Table reports estimates from OLS regression of respondent preferred Kakwani index on experimental treatment assignment. In Germany, the difference between the Earn more and Earn less coefficients is statistically significant. We cannot reject that the effects of the two aggregate inequality treatment effects are equal.
Robust standard errors in parentheses. $^{***}p < 0.01$, $^{**}p < 0.05$, $^{*}p < 0.1$.

In Germany, while essentially identical information was provided to respondents in the "earn more" as opposed to the "earn less" treatment, we do not recover any systematic evidence that learning what percentage earned more than they did affected respondents' preferences over progressivity. In this case, our results suggest that framing respondents' position relative to those below them is more likely to prove politically potent than efforts to emphasize one's position below the rich. To interpret this result, it is useful to distinguish between the possibility that greater progressivity results from the rich learning that they are not "middle class" (and therefore exhibiting greater downward altruism), or instead the poor learning that they are poorer and thus increasing their demands for redistribution (Cavaille and Trump, 2015). As displayed in Figure 3, our results in the German case appear more consistent with the latter interpretation: while we observe large and significant increases in the Kakwani score among respondents in the lowest income tercile, we do not detect systematic effects for higher income groups.

When considering the effectiveness of information on aggregate inequality, we also find that information about the earnings of the rich[13] relative to "average" Germans (the 99/50 ratio) systematically increased progressivity preferences as captured by the Kakwani index. Our alternative aggregate inequality treatment—which provided instead information about earnings of the rich relative to "poor" Germans (the 99/10 ratio)—had no effect on respondents' tax policy views. One possibility is that this difference in responsiveness is related to differences in beliefs about the "deservingness" of the poor and middle class for their economic status and the effects of these beliefs on redistributive policy preferences (Durante *et al.*, 2014; Ballard-Rosa *et al.*, 2017). If respondents view individuals at the bottom of the income distribution as less "deserving," perhaps because that outcome is viewed as related to a lack of effort, they are less likely to respond to the inequality information in forming their tax preferences. Alternatively, it could be that the 99/50 treatment was more likely to be relevant given tendencies for individuals to identify with the "middle class" (Lupu and Pontusson, 2011); if most respondents believe they are close to the middle of the income distribution, they may have found information about this group's position more important. In either case, this suggests that societal portrayals of information regarding "average" citizens may resonate more strongly than those that explicitly compare the earnings of the rich to those of the poor.

also reports estimates that address the possibility that the weak results are due to respondents "skimming" through the treatment pages but find no evidence consistent with this explanation. Appendix 7 reports further analysis suggesting that another explanation for null or small effects of information in the literature, lack of trust in government (Kuziemko *et al.*, 2015), likely does not explain the null result in this case.

[13]Individuals in the 99th income percentile fall into the two highest income brackets, 52,883–250,731 and above 250,731 Euros.

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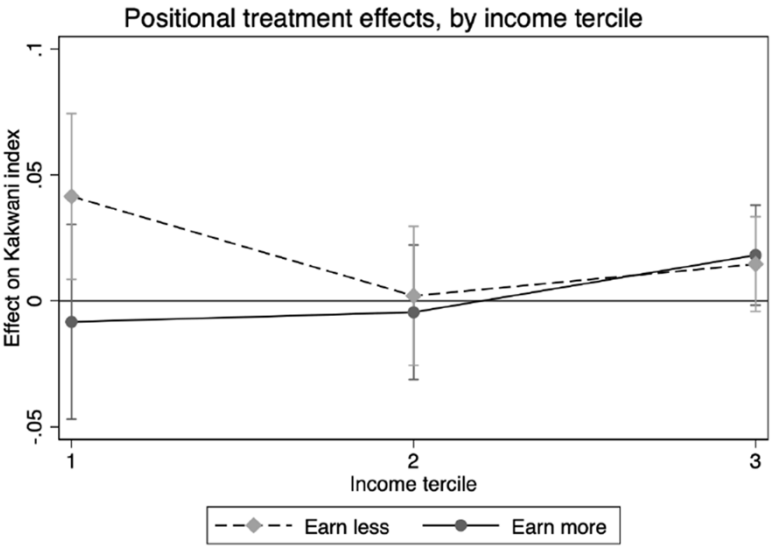

Figure 3. Positional inequality information and own income in Germany. The figure presents the average treatment effect from each positional inequality treatment by income tercile, on respondent preferences for progressivity, as captured by the Kakwani index. 95% confidence intervals reported.

4. Discussion

While economic inequality has expanded substantially over the past several decades, few countries have sought to ameliorate disparities in income through the use of more progressive taxation. In this note, we show, first, that citizens in Austria prefer somewhat higher progressivity while Germans prefer somewhat lower progressivity than in the status quo. In Germany, the magnitude of the difference in progressivity between median elicited preferences and the status quo equals 23% of the increase in progressivity in the German tax system from 1995 to 2015. However, preferences are in favor of less, rather than more progressivity. Since the tax system has not become much more progressive over the last few decades, these preferences are not dramatic decreases from the status quo. This suggests that, absent heightened public demand for much higher taxes, the reluctance of politicians to increase taxes on the rich may be consistent with the overall view of the public.

Yet why citizens do not demand more redistribution—in the form of greater taxes on the wealthy—still presents a puzzle. One influential explanation that has been put forward suggests that if citizens merely knew how unequal the income distribution really is, they would respond by demanding heightened progressivity in income taxes. Our results suggest that certain kinds of information about inequality may induce heightened preferences for tax progressivity, at least in the German case; however, the lack of consistent effects for all types of information, as well as the lack of any systematic effects on the Austrian sample, suggest that greater attentiveness to the interaction between citizen beliefs and types of inequality information is warranted.

This note also suggests what kinds of information may have greater impact: in particular, the German results indicate that informing people about how many people are poorer than they are is likelier to elicit progressive responses than will telling them how many are richer. In addition, we also detect that information comparing "average" Germans to the rich are likely to be more politically consequential than accounts that contrast the rich and the poor.

However, while our study does offer some evidence that (certain kinds of) information about inequality may elicit greater demands for tax-based redistribution, we also emphasize that the

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magnitudes of our findings, while not inconsequential, are hardly so great as to suggest that—even when information changes preferences—informing people about inequality would lead to substantially higher demand for progressivity.

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Competing interests. None.

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