

**Perceived inequality and political demand bias:
Do the media influence attitudes towards the wealth tax?**

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Abstract

According to a thesis advanced in recent social science debate, citizens' attitudes towards distribution policy are themselves distorted by inaccurately perceived economic inequality. The article examines whether this can be confirmed using the example of wealth tax. Is the tax burden on wealthy households - determined with the estimated top income tax rate - perceived in a distorted way and does this have consequences for the support of a wealth tax, which was suspended in 1996 and whose reintroduction has been debated in the political arena for some time? An online survey empirically examines the effects of perceptions on the one hand and the media framing of wealth taxes on the other. According to the survey, the tax is estimated relatively correctly. Nevertheless, respondents tend to estimate the tax burden of top income as too high. According to the data, the bias reduces political support for a wealth tax. But, perceived fairness plays out as even stronger predictor compared to biased top tax estimates.

The introduction of "taxes on the rich" moves in the field of tension between media images of privileged wealth on the one hand and threats of the economy on the other to relocate their enterprises and diminish jobs. The struggle for public naming power in the mass media is fought out with specific frames. According to experiments, support for a wealth tax decreases significantly when a frame activates possible job losses. In contrast, frames on the contribution of the wealth tax to reduce public debt are insignificant. They constitute part of the already high support for wealth taxes. The struggle for naming power is undecided. Support for a wealth tax, finally, is uncertain the more political communication plays out the job frame.

1. Introduction

For some years now, the public and social sciences have been debating how exactly citizens perceive economic inequalities and what consequences a perception bias has for their demand for redistributive tax and social policies. "Germans want to tax many incomes lower and redistribute wealth. But what are their wishes worth if they don't know the reality?" wrote *Die Zeit*, for example (Alt-mann et al. 2018; also Rudzio 2012). If the facts about the development of inequality are only vaguely known, the citizens' demand for redistributive policies can hardly be justified (Niehues 2014; Engelhardt/Wagener 2014 and 2018; Gimpelson/Treisman 2015).

The turn to perceptions reflects a cognitive turn in the explanation of redistributive preferences, after the influence of factual inequality on citizens' redistributive policy preferences (Meltzer/Richard 1981) could not be systematically proven. Perceptions, apparently, do not necessarily correspond to facts (Hochschild 2001; Kenworthy/McCall 2008; Norton/Ariely 2011); they are rather believed facts (Zaller 1992). Descriptively, research has demonstrated perceptual biases related to various aspects of inequality (see Chapter 2. State of research), but what leads to biases has rarely been asked.

This paper analyses the extent to which inequality is inaccurately perceived and how bias influences political demand, using the example of the wealth tax. Like the top tax on earned income, the inheritance tax and the property tax, the wealth tax is regarded as a redistribution instrument that burdens the "rich". The study examines how a possibly inaccurate perception of the tax burden on the wealthy influences support for a wealth tax. How far-reaching is biased information on "taxes on the rich"? How does a bias in perceived income tax affect support for a wealth tax, the reintroduction of which has been discussed for years? In addition to the perception of tax facts, I examine other sociologically relevant biases, such as the estimation of one's own income position and the perception of social inequality (Wegener 1987; Fatke 2018). However, ego- and sociotropic judgements about inequality are not the focus, but nevertheless help to classify the role of tax facts.

The data for the multivariate analyses come from an online survey from 2020, which, in addition to data on bias, contains survey experiments that can be used to shed more light on media frames, and whose significance I justify in the following.

The wealth tax has not been in force since it was suspended at the end of 1996 following a ruling by the Federal Constitutional Court. Proponents are trying to revitalise it and had already introduced it in the election campaign before the 2013 Bundestag elections, as an instrument to reduce the high national debt through rescue programmes in the wake of the financial market and sovereign debt crisis. For certain political forces, a wealth tax is desirable, primarily because of the high income and wealth gains at the top of the distribution pyramid (Bach et al. 2016; Bach/Thiemann 2016; DGB 2019; Piketty 2020). Opponents, on the other hand, expect few redistribution advantages, but instead location disadvantages, high collection costs, evasive reactions and constitutional hurdles that have already led to its suspension (Hey et al. 2012; Fuest 2019). Currently, the wealth tax is being discussed as a means of reducing Corona-related public debt.

There is a consensus that "strong shoulders" should bear more of the burden. However, there are public disputes about how big this burden should be. According to Scheve and Stasavage

(2016), the arguments about taxing the rich take place in the following constellation: With the introduction of universal suffrage, the less well-off majority of the population could basically impose "taxes on the rich". Empirically, however, this does not necessarily happen when wealth inequality is particularly high, but when images of special privileges and favours for the wealthy circulate. However, there are veto players in this constellation who bring their influence to bear against taxing the "rich". Various interest organisations of the business community and the financial markets cite "negative incentives" - i.e. the threat of companies leaving the country and investments being cut back, with the consequence of a lack of jobs.¹ Both sides work to make their view credible. A struggle for naming power is taking place (Bourdieu 1985), in which the media transport the narratives of various political and economic elites, and thus participate in the struggle for the "right" perception of the matter.²

This paper combines the cognitive turn in research on redistributive policies noted at the outset with a look at public debates on the wealth tax. The media make available "knowledge" about the winners and losers of economic development, about the advantages and disadvantages of redistributive policy instruments, and provide a platform for political elites (Lippman 1964; Zaller 1992). How the media influence judgements about economic inequality - here, specifically the wealth tax - is little researched. Therefore, the paper asks what "naming power" political communication in the media exerts on attitudes towards the wealth tax. This is done through framing experiments that model media content in an ideal-typical way. An extended media content analysis is not intended, as the focus is on the effects of frames on the audience.

First, the existing research on attitudes towards the wealth tax, the inaccurate perception of economic inequality and the role of the media in the perception of inequality is outlined. Then, the online survey, with its survey section and experiments, is presented. The chapter on the results presents multivariate analyses on the influence of the perceived income tax, as well as socio- and egotropic judgements on the preference for a wealth tax. In addition, framing experiments can show how much citizens are "accessible" to arguments presented in the media. A "fallacy" in the minds of respondents is revealed - a bias towards overestimating the tax burden in favour of the wealthy, which lowers the political demand for wealth taxes. However, tax facts are secondary compared to the impression, that inequality is too high in Germany. The framing experiments additionally document that the fear of job losses is the biggest factor in lessening support for a wealth tax.

2. State of research

The significant gains of the rich compared to the middle and lower income strata (Scholz 2010; Anselmann/Krämer 2015) fuel debates about higher taxes for the rich - whether inheritance, wealth, or top income taxes. The extent to which a tax on top incomes and wealth can provide the means to finance public goods and socially desirable social equality is controversial (see chap. 4.1 "The career of a wealth tax").

¹On the role of interest groups in the US that finance expensive campaigns to steer public opinion, see Hacker and Pierson (2010).

² In current debates, both sides of the constellation can be found in all clarity (Piketty 2015).

Since the paper discusses the *political economy* of redistributive policies or the driving forces in the democratic process for "taxes on the rich", I focus on corresponding work in attitudinal research on the formation of political preferences for corresponding public policies. Attitudinal research is united by the fact that citizens' views are the legitimising basis, sometimes from the perspective of democracy theory, sometimes from the perspective of action theory. Voters give approval to programmes that they consider to be right according to their definition of the situation - in this case, with regard to the extent of inequality or the appropriateness of specific policies. The fact that political elites strive to steer these definitions in their favour (Jacobs/Shapiro 2000; Faas/Schön 2010), or that preferences may also be "unenlightened" (Bartels 2008), is rarely addressed in attitudinal research.

In 2007, only 35% of the population agreed with a wealth tax (Bertelsmann Foundation press release 10/12/2007).³ In 2012, a survey conducted by Forsa on behalf of the NGO Campact found that 77% of those surveyed supported a wealth tax as a fair way for large fortunes to share the burden of the financial crisis.⁴ Even if one views these results with scepticism, due to the partisan position of the commissioner of the study, other surveys, such as the one conducted by Infratest dimap before the 2013 Bundestag elections, also come to a high level of acceptance, with 66% approval. Then, in December 2019, 72% of respondents found wealth taxes appropriate (ARD Deutschland-Trend).⁵ My own data, collected in November 2020, showed 66% approval for a wealth tax (see Tab. A1, appendix). Although the results of the different surveys are not directly comparable, the increase in support after 2007 is presumably a result of the politicisation of wealth taxes by some parties that has taken place in the meantime. Accordingly, the majority supports wealth taxes when asked "naively", without the counter-speech or weighing of side-effects that is common in political discourse.

Beyond demoscology, taxation of the "rich" is a topic of social research. It is in the crosshairs of a certain plausibility and legitimacy when wealth inequality is high and liberal criticism of access to the earnings of private economic entities. Vignette studies show that patterns of justification and framework conditions cause the acceptance of burdening the wealthy to vary (Sachweh/Eicher 2018). The "believed" reasons for wealth - such as individual achievement or privileged origin - are decisive in determining whether wealth appears earned or unearned. Similar patterns of interpretation are found by Groß and Lang (2018) with regard to inheritance taxes: "Assets earned by parents must remain in the family" act as an antagonist/veto-player that breaks down the self-evident fact that the rich can be taxed (on inheritance taxes, see also Beckert 2000).

Studies on "taxes on the rich" can also be counted among those on progressive taxes. Again, beliefs, here about fairness, are determined as the decisive determinant, even before interest in taxes (Hennighausen/Heinemann 2014). However, Berens and Gelepithis (2019) study, coming from institutional theory, speaks in favour of the role of interests: social benefits concentrated on the poor reduce support for progressive taxes, while benefits broadly distributed across the social strata increase it. The middle classes favour progressive taxes

³ <https://www.bertelsmann-stiftung.de/de/presse/pressemitteilungen/pressemitteilung/pid/umfrage-bevoelkerung-sieht-soziale-schiefelage-in-deutschland>.

⁴ Half of the respondents were from Northrhine Westfalia.

⁵ <https://www.tagesschau.de/inland/deutschlandtrend-1897.html>.

only if they also benefit from them. The study by Roosma et al. (2016), anchored in comparative welfare attitudes research, identifies individual profiles that legitimise progressive taxes. Studies that see the legitimacy of property taxes in certain beliefs or value patterns have a limited research programme that understands value patterns as a substance, not as a communicatively mediated variable. Political attitudes are conceived as a one-way street: The effect goes from basal beliefs to policies.

The formation of political preferences should be modelled more dynamically, and its dependence on political communication should be taken into account. This is also supported by the often diffuse knowledge of respondents about how the welfare and tax system works, and the vague ideas about the redistributive effects of taxes (Barnes 2015; Kim et al. 2016). These findings suggest that citizens seek orientation in media discourses. Preference-formation includes interest groups using strategic communication to promote their own positions and persuade public opinion, as conceptualised by the term "crafted talk" (Jacobs/Shapiro 2000). Also, political scientists like Scheve and Stasavage emphasise the views of citizens: "Societies tax the rich when people believe that the state has privileged the wealthy, and so fair compensation demands that the rich be taxed more heavily than the rest" (2016: 4). But these views are connected to public disputes about the "definition of the facts". Even if in democracies with equal voting rights the majority can formally impose taxes on the rich, the economy has *structural* power and good chances of enforcement by activating the "adverse incentive effects" (op. cit.: 12). This brings into play that if wealthy people are more heavily taxed or otherwise burdened, investments will not be made, companies will move away and jobs will be lost. In public debates on taxes for the wealthy business acts as a kind of counterpart. The structural power of the economy is hard to deny for dependent employees.⁶ In Switzerland, a referendum on the introduction of an inheritance tax, the proceeds of which were to go towards better basic pensions, failed due to a media campaign that focused on the burden on small and medium-sized family businesses and the loss of jobs (Emmenegger/Marx 2018).

The interest organisations of the "wealthy" continuously remind of possible adverse effects (Köppe et al. 2007), while organisations of the less wealthy also constantly strive to make the privileged position of "the rich" visible (Bank 2017; Smith Ochoa 2019). The extent to which crafted talk ultimately influences preferences for wealth taxation is tested below, through framing experiments (Section 4.2). The next chapter first summarises the research on biased perceptions of inequality.

Perceptions of inequality

Since factual inequality does not already trigger demands for corrective social and tax policies, research is increasingly interested in the perception of economic inequality and showed inaccuracies in many areas. For example, neither the estimated and the objective poverty rate (Gimpelson/Treisman 2015), nor the estimated and the factual unemployment rate, (Niehues 2019) actually match.

⁶ Streecks Analyse zum „Investitionsstreik“ der Unternehmen in den 80er und 90er Jahren ist ein Beispiel für wahrgemachte „inverse Effekte“ mit der Folge steigender Arbeitslosigkeit (2013: 45).

Bias is also evident in relation to social distribution structures: the majority of respondents believe that most Germans live in the lower income deciles near or below the poverty threshold, although in fact the majority of Germans belong to the middle (Niehues 2014). Citizens of the Netherlands or Switzerland, on the other hand, realistically classify the income distribution of their countries as a middle-class society. These limited findings based on a few items serve economists as evidence of a "hyped" perception of inequality (Bank 2017), which, however, hides disparate results. Other research sees a gradual adjustment of inequality perceptions to increased inequality. The latter forms the context in which inequality is less often judged as unjust (Trump/White 2018; Schröder 2017).

When it comes to self-ranking in the social hierarchy, there is a typical bias that Wegener (1987) has already described. Respondents from income deciles below the middle place their own income position higher, but respondents from deciles above the middle place themselves lower than their objective income position. This cognitive mechanism makes income discrepancies shrink subjectively. Current economic research on perceived inequality (Bublitz 2016; Engelhardt/Wagener 2018) considers the "downplayed" self-ranking as an information deficit through which "inappropriate" preferences with regard to redistribution policy have been formed. Thus, experiments that "educate" about the de facto position reach the viewpoint that high-income earners lower their support for redistributive policies.

Early studies also looked at the estimation of wages in typical occupations. They found that incomes of occupations at the top of the occupational hierarchy were estimated to be lower than they actually were, while wages at the bottom for ordinary workers tended to be overestimated (Kelley/Evans 1993; Osberg/Smeeding 2006). This seems to have changed: top incomes are now overestimated, while wages at the lower end of the income scale are now underestimated (Pontusson et al. 2020: 10).

Inequality aspects that are likely to enter into judgements about a wealth tax are also biased. For example, the concentration of wealth at the top end is underestimated (Bartels 2008; Norton/Ariely 2010). The perceived tax burden is also relevant: taxes paid by low-income households are overestimated, while taxes paid by high-income households are underestimated (Niehues 2019).

Overall, the diagnoses on perceptions of inequality are inconsistent. There are findings on both "exaggerated" perceived inequality (Hüther/Diermeyer 2019) and "downplayed" inequality. The thesis that exaggeratedly perceived inequality leads to distorted political preferences regarding the necessary policies (Niehues 2014 and 2016; Diermeier et al. 2017) is empirically uncertain. Therefore, our own study first clarifies whether facts that are relevant for the acceptance of the policy of taxing the "rich" will be perceived in a distorted way. We investigate the question: How inaccurate is citizens' subjective knowledge about the tax burden on top incomes, and does this have consequences for respondents' political support for the wealth tax?

Hypothesis 1 tests: Support for the wealth tax increases when the tax burden on the rich is estimated to be lower than it actually is (and vice versa).

In addition to the perception of the facts directly associated with certain public policies, perceptions of inequality in relation to society (sociotropic judgements) and one's own position (egotropic judgements) are presumably also important determinants of the demand for wealth

taxes. We will test how perceptions of societal inequality, as well as one's own position, shape support for a wealth tax.

Hypothesis 2a: The stronger the perception that society is too unequal, the more likely people are to support wealth taxation.

Hypothesis 2b: The higher respondents assess their own position in the income hierarchy, the more likely they are to reject a wealth tax.

The media and perceived inequality

Surprisingly, rarely is media coverage investigated as a cause of distorted perceptions of economic inequality (McCall 2013; Happer/Philo 2013; Petring 2016). However, there is much to suggest that the assessment of social inequality is mediated by the media (Mutz 1998). Preferences for property taxes are also likely to be influenced by media coverage. The rejected referendum on an inheritance tax in Switzerland (Emmenegger/Marx 2018), or the support for a tax reform in America, which significantly relieved the narrow stratum of the rich but did little for the mass of citizens, speak for the influence of the frames used in the media (Bartels 2008, Chap. 6).

A distinction is made between agenda-setting, priming and framing as mechanisms through which the media reach the "heads" of citizens. Agenda-setting and priming are effects achieved by unconscious information processing. Framing, on the other hand, is based on more consciously processed arguments (Entman 2007). For the agenda-setting approach, the frequency with which a topic appears in the media determines whether the audience considers it salient (Maurer 2010), because what the media often report is available for preference formation (Zaller 1992). Agenda-setting effects are detected by measuring the intensity of media coverage of a topic in the period before the attitudes of interest are measured. If attitudes fluctuate with the intensity of media coverage, a media effect is present.

In inequality and public policy-related attitudinal research, there are only a few studies on media effects. Some of these are merely media content analyses on economic inequality (Bank 2017; Smith Ochoa 2020) or on wealth taxes (Lichtenstein 2016; Thein/Griesold 2020).⁷ Schröder and Vietze (2015) examine the relationship between inequality development and the appearance of the topic in the media. Whether the media content is received by the audience and influences tax or social policy attitudes remains open to question.

An early, influential study on media effects is provided by Gilens (1996, 1999). By presenting the African-American population as disproportionate recipients of social benefits, the US media can apparently lower the population's support for social spending.⁸ More recent is the contribution by Diermeier et al. (2017) on agenda-setting effects. This work uses secondary data on the frequency of media coverage on the one hand, and attitudinal data from the socio-economic panel on the other. More intensive reporting on inequality before the interview takes

⁷ Agenda-setting approaches are more common in research on the acceptance of European integration or migration (Schuck/de Vreese 2006; Vliegenthart et al. 2006; Schemer 2014; Czymara/Dolchow 2018).

⁸ Gilens' studies are also an example of priming, as they deal with the unconscious effect of images of black people shown in the media.

place goes hand in hand with more criticism of injustice by the interviewees. The more days of coverage, the more likely this effect is to occur. Which media content respondents actually received, however, remains an open question. Moreover, the dependent variable "perceptions of justice" is only available for one wave. Only the second dependent variable - satisfaction with the economic situation in Germany - covers a longer period (2001 - 2015). It is also questionable whether media coverage with data on the frequency of reports on inequality⁹ without differentiation of the 'tone' is sufficiently captured. The authors seem to assume that reports on inequality per se have a negative tone, so that higher reporting intensity promotes perceived injustice. However, the media also report positively on inequality (rising wages, fewer unemployed, economic growth, more poverty only because of refugee migration, etc.). Simply counting the frequency of the topic of inequality leads in the wrong direction.

Agenda-setting effects may be obvious in view of the significant increase in support for wealth taxes from 2007 onwards, but they cannot be tested with the cross-sectional data of my own study. In a first step, my study examines the influence of the intensity of individual media use on support for a wealth tax. This is because more intensive media use should make more information and a wider range of arguments on the wealth tax available.

Hypothesis 3: The more intensively the media are used, the more likely people are to support wealth taxes.

Primarily, however, the present study wants to counter the deficit of agenda-setting studies that leave individual media exposure open. Framing experiments can be used to specifically control which specific media content the respondents perceive, and to test its influence on attitudes towards the issue of wealth taxation. Frames offer specific ways of presenting an issue, selecting information, formulating arguments, and making them currently available. Experiments control media exposure, and the effects of frames on judgements about policy issues can be measured (Zaller 1992; Druckman 2005; Chong/Druckman 2007). A framing effect occurs when political attitudes change under the impression of certain media content. Frames can be accepted or rejected. Differential treatment analyses show which arguments have an effect on which groups of people/characteristics. In framing experiments, randomised groups are presented with certain treatments, and thus the individual reception of certain contents is controlled. Any effects can be causally attributed to the experimental treatments.

The criticism is that framing effects are usually determined in one-off experiments, but the attitudinal change achieved is not stable. Repeated attitude measurements after the experiment show that the framing effect from the first round disappears (de Vree-se 2004; Maurer 2010; Matthes/Schemer 2012; Schemer 2014; Schmidt-Catran/Czymara 2019). However, this criticism does not apply when topics are repeatedly present in the media. In political communication about income inequality, tax and social policy, certain facts, arguments and narratives are repeatedly, even ritualistically, introduced in order to establish certain "problems" or "proposed solutions". Political actors try to set the media environment

⁹ The secondary data used from the company Media-Tenor has the advantage that news in ARD and ZDF as well as the Bild newspaper (alongside Focus and Spiegel) are also taken into account. These types of media, which are more difficult to access in the long term, are missing from most media content analyses, which rely on digitally accessible archives of German quality newspapers.

themselves by repeating their narratives. The ideal-typical frames from the debate on wealth taxes used in the study are thus frequently heard by citizens in real life.

Frames are already ingrained in the debate on wealth taxes, as after the financial market and sovereign debt crisis in 2012 the parties "Bündnis90/Die Grünen" and "Die Linken" introduced draft laws on a wealth tax. In addition, left-oriented parties and organisations continuously raise the issue of increasing income differences and wealth gains of the top deciles in the media, and derive from this the need for a heavier tax burden on the wealthy. Frames such as the "fair contribution of the rich to the reduction of high national debts" may have already been incorporated into citizens' attitudes. Therefore, the control group is likely to share the high average approval of the wealth tax. The effects of the individual treatments do not have to be presented in the form of hypotheses. Only the presumed differential effect of party affiliation is formulated as a separate hypothesis.

Hypothesis 4: Treatment effects vary according to the party identification of the respondents. Frames that are recognisably party-identified will have more pronounced effects on party supporters.

3. Methods and data

The study is based on an online survey conducted in November 2020 with a sample of 1300 respondents. In addition to the items on perceptions (described in more detail below), it also contains three framing experiments (plus the control group). The randomised groups thus consist of 325 respondents each. By quoting for age, school education, household income and employment status, a sample was obtained that approximated the distribution in the population (Tab. A2 in the appendix).

The dependent variable, support for a wealth tax, is measured with a Likert scale.¹⁰ In order to be able to model the influence of biased assessments on distributional policy demand, we first asked for the estimated level of tax on top incomes¹¹ and then determined the deviation between estimated and actual top income tax (currently 42%). For a first descriptive evaluation, it was recoded in such a way that deviations from the de facto top tax of up to 3% are tolerated. Thus, estimates in the range between 39% and 45% are considered correct. If they are above 45%, they are biased upwards, while estimates below 39% are biased downwards.¹² The multivariate analysis relies on a continuous variable on the difference between estimated and actual tax rates. Positive values stand for an overestimated tax burden (e.g. if 60% was estimated, the difference is 18), negative values result from an underestimated tax burden (e.g. 30-42 = -12). The higher the value, the more respondents overestimate the burden of high incomes.

A second indicator for perceptions that may influence distributional policy preferences is people's estimates of their *own position* in the income hierarchy. The question was: "What percentage of citizens do you think have a lower income than yourself?" Respondents could

¹⁰ The question was: "How much do you support a wealth tax, i.e. a tax on assets of 1 million euros or more?" Answer options: totally disagree (1) - disagree - partly/partly - agree - totally agree (5).

¹¹ "What do you estimate the top tax rate on earned income is in Germany? Please just make a rough estimate." Answers could be entered in a field.

¹² 30 people estimated the top tax rate to be over 80%. These cases are excluded.

move a slider to their estimated position on a scale of 0-100. The result is a numerical measure of how far up (high number) or down (low number) one places oneself in the income hierarchy. Although this estimate correlates highly significantly with household income, it does not measure the same because of subjective biases. Problematic multicollinearity does not occur in the regression, because the VIF values of the variables concerned are 1.3.

Perceived social inequality is recorded with the item "How do you assess the following statement? The income differences in Germany are too great". The response scale ranges from 1 ("do not agree at all") to 5 ("agree completely"), with the usual gradations of a Likert scale.

Media reception was surveyed firstly with questions on the source of the media used for political information¹³ and secondly on the frequency of media use.¹⁴ The answers on source and frequency of media use were transformed into a dichotomous indicator for intensive media use (daily or several times a week for each medium). This combines the intensive use of television with the intensive use of newspapers or the internet.

For the experiments, typical content on wealth tax taken from the print media was condensed. One frame deals with the national debt caused by the Corona crisis as a justification for the participation of wealthy people in the debt burden (Corona frame). A second frame contains the claim that the wealth tax "should not burden the forces that create jobs" (jobs frame). A third frame describes the wealth tax as a "growth-oriented tax reform" that would enable necessary future investments in technology, infrastructure and health care (future growth frame). The frames are based on a large number of sighted newspaper articles. Those with proximity to current political communication were selected.¹⁵ Therefore, a frame with justice arguments is missing; it appeared after the financial markets crisis, but no longer in the Corona phase.

4. Results

4.1 The career of the wealth tax

Soon after the financial and sovereign debt crisis, there were calls for wealth-related taxes in the run-up to the 2013 Bundestag elections. DIE LINKE¹⁶ as well as BÜNDNIS90/DIE GRÜNEN¹⁷ introduced their draft bills in 2012. The SPD did not place itself clearly, although it had continuously expressed itself in favour of a wealth tax and commissioned an expert opinion (Bach 2016) on the subject. The report holds out the prospect of high tax revenues and low collection costs, which critics of a wealth tax have so far questioned. In addition to the parties,

¹³ "There are different sources from which you can get information about politics. Where do you currently get most information about politics?" The options television, internet, radio, newspaper (also internet edition), personal conversations, social media such as Facebook and Twitter can each be selected several times dichotomously (yes/no).

¹⁴ Response options were: daily, several times a week, several times a month, at least 1 time a month, less often, never.

¹⁵ Clemens Fuest: "Costs and benefits of a German wealth tax." Frankfurter Allgemeine Zeitung 04.10.2019 (Wirtschaft, Seite 18) and Olaf Scholz: "Many wages are an insult." Interview conducted and published by Frankfurter Allgemeine Zeitung 31.10. 2020 (Wirtschaft p. 18), yet exemplary of the current social democratic position.

¹⁶ BT-Drucksache 17/10778. Legislativ proposal Die LINKE: Reichtum umFairteilen.

¹⁷ BT-Drucksache 17/10770. Legislative proposal on levying a property tax.

the Paritätische Gesamtverband¹⁸, the trade unions¹⁹ and Verdi²⁰ have participated in the debate since 2012, among other things by commissioning representative surveys on the attitudes of the population to the wealth tax and presenting them in the media.

Critics reacted to the draft legislation with an expert opinion (Hey et al. 2012), which assessed wealth taxes negatively from a legal and economic point of view and underlined problems in determining wealth as well as negative economic effects. In 2019, negative economic effects of wealth taxes were again emphasised, this time, among others, by a study of the Kiel Institute of International Economics commissioned by the "Haus- und Grundbesitzerverband". The BDA (Confederation of German Employers' Associations) expressed similar views against higher taxes on top incomes and wealth (<https://arbeitgeber.de/newsroom/publikationen/>). In addition, a permanent levy is described as unconstitutional, with reference to Article 14 of the Basic Law.

In the context of the 2017 federal election, the parties distinguished themselves with tax issues. The CDU rejects tax increases that would hit the middle class and skilled workers, and sees little reason for wealth taxes, due to low debt and compliance with the European Union's 3% criterion, a strong economy and "sound budgetary policy". The Greens are in favour of a higher contribution of wealthy people to the community, i.e. wealth taxes, but do not go into detail. The SPD plans "taxes on the rich", specifically a 3% surcharge on the top tax rate and a reform of inheritance tax, but no wealth tax. In the exploratory talks for the GroKo after the election and after a Jamaica coalition of FDP, Greens and CDU failed, a top tax increased to 45% was first negotiated at the beginning of 2018 to allow higher incomes to participate in public spending. The plans for the top tax could not be pushed through against the position of the larger coalition partner. The media then weighed in on how to assess the compromises reached with regard to the taxation of the wealthy and whether the solidarity surcharge, which will remain in place for the rich, and the property tax reform are satisfactory. When in November 2018 the SPD threatened to end the GroKo and instead turned its attention to wealth tax, the reporting on this also became more intense.

In 2018, the abolition of the wealth and rich tax, but introduction of a petrol tax in France by Macron, which triggered aggravated protests by the "yellow waistcoats", were also frequently reported on in the German media. These protests support that taxes on the rich are an issue for the German public.

In the course of 2019, the controversy about a wealth tax intensified. The pro position is based on the "widening gap between rich and poor" in both income and wealth. The contra perspective points to the expected damage to small and medium-sized enterprises, and problems with paying tax on assets tied up in businesses. The executive committee's decision on the wealth tax, presented by the then acting SPD leader Schäfer-Gümbel in August 2019,²¹ caused a number of critical as well as approving reactions in the press to swell. The SPD's decision on the wealth tax at the party congress in December 2019 consolidated the new

¹⁸ Survey on „Fairness in Germany: Attitudes of the population to questions of distributive and tax policy“.

¹⁹ DGB Bundesvorstand 2019: Vermögensteuer: ein Gebot der Gerechtigkeit. Klartext Nr. 8/ 2019.

²⁰ Instrumente gegen die Krise. Ergebnisse einer Repräsentativbefragung in Deutschland. Oktober 2012.

²¹ <https://www.spd.de/aktuelles/vermoegesteuer/>

position²² and intensified the disputes in the press into the first months of 2020. The Corona pandemic that began to spread from March shifted the framing of the wealth tax, which is now being called for as a one-time wealth levy to cushion Corona-induced high public debt - if it is advocated at all. For liberal economists, a wealth tax is still unnecessary, since Germany's debt sustainability is given (see IFO Schnelldienst 2020).

Both in 2012/13 and in 2020, a one-off wealth tax has been debated, which would involve very high income and wealth earners in financing the national debt. While proponents before the Corona crisis cited the concentration of wealth and justice arguments (SPD federal party conference resolution),²³ since 2020 only the participation in debt reduction and in future investments in digitalisation, infrastructure and health care have been presented as arguments for the wealth tax. Since their federal party conference at the end of 2020, the Greens, in contrast to the 2013 federal elections, no longer state that they want to introduce a wealth tax, but remain vague in order not to alienate higher-income middle-class voters. The LEFT, which has always demanded wealth taxes, also for reasons of fairness, again commissioned an expert opinion from the DIW (Bach 2020), which was reported on in detail by the Tagesthemen on 3 November 2020. The CDU/CSU position rejects new taxes in order not to place an additional burden on the economy in the crisis.²⁴

4.2 The role of perceptions

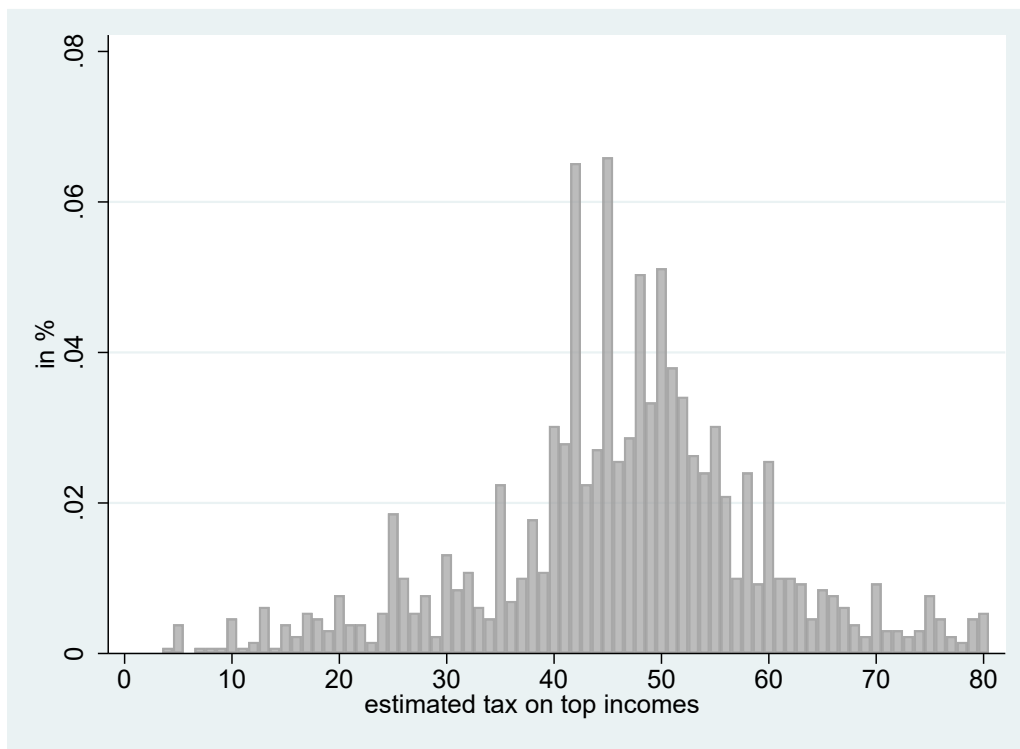
Are perceptions actually inaccurate and does this have consequences for political demand? How much do respondents think the wealthy are already taxed? On average, respondents estimate the top tax rate at 47%, overestimating the rate that has been fixed at 42% since 2002. Figure 1 looks at the estimates in more detail. Most seem to have fairly accurate knowledge and estimate the tax in the range between 40% and 45%. If bias is present, then the perceived top tax burden deviates upwards more often than downwards. In other words: citizens more often assume a higher income tax burden for top earners than is actually the case. Correct estimates within the tolerated corridor are made by 26% of respondents, too low estimates are made by 20% of respondents and 55% overestimate the top tax burden.

²² <https://www.spd.de/standpunkte/steuern/>

²³ https://indieneuezeit.spd.de/fileadmin/pv/Dokumente/BPT2019/Beschluesse/B11_Die_Vermoegensteuer_wieder_einfuehren_Verteilungsgerechtigkeit_herstellen.pdf

²⁴ Audio <https://www.ardaudiothek.de/tagesschau/03-11-2020-tagesschau-20-00-uhr/82658120>; oder Video: <https://www.ardmediathek.de/daserste/video/tagesschau/tagesschau-20-00-uhr/das-erste/Y3JpZDovL2Rhc2Vyc3RILmRIL3RhZ2Vzc2NoYXUvNjNkMDU0YTAAtMTFiMC00OWM0LTljMWItN2lONzFIYjIwOTJi/>.

Figure 1: Estimated amount of top income tax



Data: Online Survey Wealth Tax 2020.

Does the misperception of the top tax rate also influence the approval of wealth taxes? The results of the OLS regression in Table 1, Model 1, provide information on this. In the basic model, with few socio-economic control variables (school education, household income, gender), the degree of misjudgement achieves a highly significant negative coefficient: Since positive values capture the overestimated top tax, the following applies: the more likely high incomes are perceived to be burdened by the top tax, the less support there is for a wealth tax. However, the contribution to the variance explanation is small at 3.4%, even if the misperception is definitely more influential than the socio-demographic characteristics of household income, education level and gender.

Compared to the misperception of the top tax, the perception of inequality is more decisive for support for a wealth tax (Model 2). If social inequality is assessed as too great, the desire for a wealth tax increases highly significantly, and the variance explained is 11%. Accordingly, a diffuse unease about inequality is more important than detailed knowledge about the top tax.

Model 3 takes up the assessment of one's own income position. The higher one's income position is perceived, the less the wealth tax is supported. Since self-assessment and actual household income are strongly correlated (Pearson's $R=0.4^{***}$), the presence of the perception item absorbs the variance explained by income; the latter becomes even less significant. The perception of one's own position in the income hierarchy explains the support for the wealth tax more clearly than the actual income. The information on household income already provided explanatory power to the criticism of social inequality in Model 2, and again to the perception variable in Model 3. In comparison, however, the subjective own income position is much less influential than dissatisfaction with social inequality. The fact that political attitudes are more strongly influenced by the view of the whole than by one's own position is also

observed by Mutz (1998), or studies on economic voting: party choice is more strongly determined by the assessment of the national economic situation than by one's own estimated economic situation (Lewis-Beck/Stegmaier 2007; Brenke/Kritikos 2017).

Model 4 tests the influence of media use on support for the property tax, with a dummy variable for the intensive use of television, newspapers and the internet for the purpose of political information. Although the variable does not differentiate much, it does represent media exposure. It achieves a positive, highly significant coefficient. Support for the wealth tax clearly increases with intensive media use. At the same time, the dummy for secondary school education becomes insignificant in contrast to higher degrees. Intensive media use compensates for the negative effect that high school degrees usually have on sympathy towards redistributive policies.

Table 1: Regression on support for the wealth tax

	Modell 1	Modell 2	Modell 3	Modell 4
Misperception	-.013*** (-4.97)	-.012*** (4.98)	-.010*** (3.96)	-.010*** (3.97)
Inequality too large	-	.379*** (10.0)	.367*** (9.91)	.352*** (9.41)
Perception own position (Scale 1-100)	-	-	-.007*** (4.02)	-.007*** (3.87)
Media use high	-	-	-	.360 (5.20)
Education (ref. second. II)				
primary	.264* (2.68)	.173 ^t (1.82)	.149 (1.58)	.137 (1.46)
Secondary I	.261** (3.14)	.200* (2.50)	.152* (1.89)	.125 (1.57)
Female	-.058 (0.82)	-.070 (1.02)	-.095 (1.40)	-.055 (0.81)
Household income	-.105** (-3.34)	-.037 (-1.19)	.007 (0.21)	-.008 (0.24)
Constant	4.06 (.132)***	2.30 (.218)***	2.58 (.228)***	2.47 (.227)***
R-Sq	3,9%	11,1%	12,1%	13,9%

Note: Entries are unstandardised coefficients. In parentheses, t-statistics; for constant, standard error. Data weighted. * = $p < .05$; ** = $p < .01$; *** = $p < .001$. N=1237.

Support for the wealth tax differs according to party identification: almost all supporters of the Left want it (91%), as do three quarters of Greens (76%) and SPD supporters (74%), 58% of CDU/CSU supporters and a similar number - 55% - of AFD supporters. Only the supporters of the FDP support it less (44%). The partly clear party differences result in large effects in the multivariate regression analysis. The R-squared rises from 13.9% to 20.3%. However, the significant effects of the perception items (estimate top tax, own position, inequality too great) remain. The issue frames analysed in the following also come from the repertoire of different

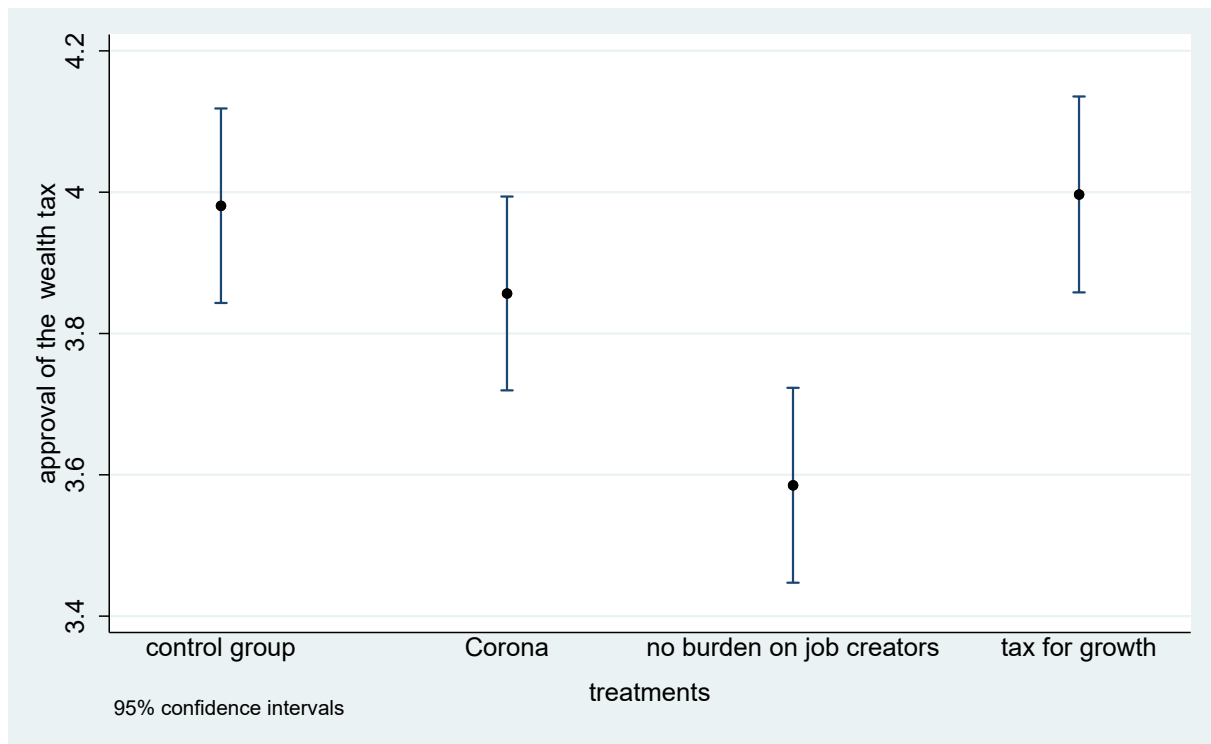
parties. Since the influence of parties on attitudes to policy issues has already been well researched (e.g. Slothuus/Freese 2010; Slothuus/Bisgaard 2020), I need not confirm them again.

4.3 Frames in the media

Does the content placed by political elites and interest groups in the media, which seeks to win voters over to their own position on wealth taxation, move the attitudes of respondents? Figure 2 first shows whether support for wealth taxes changes as a result of the treatments. Effects of the treatments are read off from the difference between control and treatment groups in the outcome measurement. Only one frame achieves significantly different responses than that of the control group. The treatment on job risks due to a property tax (jobs frame) lowered support by 3.6 scale points compared to the control group, which is a highly significant difference ($p < 0.001$). The arguments of a wealth tax, which helps to reduce the national debt accumulated because of Corona (corona frame) or which facilitates investment in infrastructure and technological change (future growth frame) does not move the score significantly above that of the control group. The control group has already adopted these arguments. Long-term media coverage of gains in income and wealth for the wealthy has popularised the arguments of the frame.

The largely absent reactions to two of the treatments suggest, on the one hand, that pro-arguments have already been accepted in public opinion. The very effective jobs frame, on the other hand, speaks to the naming power of the "veto-players". If no job concerns are activated, the frames of the proponents of the wealth tax receive widespread approval. But when it is made available that one should not "burden the forces that create jobs" (the choice of words is closely based on those in the media), the consensus erodes. This corresponds to a large extent to the constellation outlined in the introduction: Only the creation of a threatening backdrop of "investment-weary" entrepreneurs slows down the obvious incentive in democracies to burden the rich (Streeck 2013).

Figure 2: Support for wealth taxes by treatment



Note: Mean values of agreement with wealth tax. N=1237. Data: Online Survey Wealth Tax.

5. Conclusion

This paper takes up the debate on the influence of inaccurate perceptions of economic inequality on political demand and examines whether a bias also shapes support for a specific distributional policy instrument, the wealth tax. The paper also examines the influence of media coverage and political communication on perceived inequality, a little-studied and neglected field in research on socio-political attitudes.

The formation of redistributive policy preferences is subject to contradictory dynamics. Although wealth taxes are seemingly easy to do - the majority of voters decide on taxes that burden a minority of the wealthy - a struggle for naming power takes place (Bourdieu 1986). With Scheve and Stasavage (2016), who show that the introduction of wealth taxes cannot be explained by objective inequality, I start from the struggle between the image of the privileged rich on the one hand, and the image of the overburdened rich on the other. Business and parts of the political elite - one side of the actors struggling for naming power - stage the social contribution of entrepreneurs and remind us of the lack of jobs if good conditions for business are missing. The other side recalls the comparatively large gains of top incomes and wealth, justifying their contribution to the reduction of inequality and the large national debt. The media make both positions available; they can flow into the formation of preferences of individuals. How are the competing interpretations received by the "audience"?

Because of the thesis that economic inequality is inaccurately perceived and then redistributive demand is exaggerated, it has been examined whether the tax burden on high incomes is perceived in a distorted way and how this influences support for wealth taxes. The data from

the online survey document broad support for wealth taxes, which decreases when the top tax rate for high earners is perceived to be too high. Since respondents overestimate the top tax more often than they underestimate it, the *dominant bias dampens sympathy in favour of wealth taxes*. Thus, cognition is by no means biased in a way that fuels distributional demand. Overall, respondents are relatively realistic in their assessment of the tax burden on the rich. This is probably related to the fact that the top tax has often been a subject of media coverage in recent years. The bias empirically proven in this study tends to slow down a political demand that further burdens the rich with taxes.²⁵

However, the opinion that society is unfair has a much greater influence on support for a wealth tax. The estimated own position also achieves a highly significant influence: the higher respondents perceive their position in the income hierarchy, the more strongly they reject a wealth tax. But compared to the sociotropic judgement about society as a whole, the egotropic judgement shapes the outcome variable, i.e. support for a wealth tax, much less. A media strategy that generally paints a picture of an unjust society is thus more effective than information on tax facts.

Media-mediated political communication is an important component of preference formation. Three framing experiments tested frames on the wealth tax that are common in the media. The two experiments with positive aspects of the wealth tax - contribution to debt reduction and investment in the future - cannot further increase the already high support in the control group. These frames have already been endogenised by long-standing debates on wealth taxes, but business interest groups and parties close to the economy bring a successful frame into the power struggle: The argument that "forces that create work" should not be burdened too much, otherwise they will migrate, significantly dampens the consensus in favour of the wealth tax. It has the "power to name".

The naming power of both sides is the result of long-term media work that a cross-sectional study like this cannot capture. Future research should analyse how media content has in the long run showcased the privileging of the rich on the one hand and the overburdening of the economy on the other, and which side has dominated the media in recent years.

Wealth taxes are supported by the majority - even after framing them in terms of threatened jobs. Nevertheless, despite repeated attempts by various parties, there are still no wealth taxes and their introduction in Germany is questionable. One can discuss this as a responsivity gap, but there is a little-noticed reason: approval expressed in the survey is not a vote for parties that implement wealth taxes, since other issues also enter into the party vote. Ultimately, refugee or environmental policy, for example, may tip the balance because they are more salient. Research on citizens' support for redistributive policies should pay more attention to the relative weight of other issues compared to distributive issues. The redistributive desires determined by attitudinal research would then be more realistic.

²⁵ Niehues (2019: 92), on the other hand, reports that respondents underestimate the taxes paid by millionaires. In my opinion, the survey was quite complex and pays little attention to what Eriksson and Simpson (2012) stated: "What do Americans know about inequality: It depends on how you ask them." The presentation of numerical variables has a great influence on what respondents value.

Appendix

Table A1: Approval of a wealth tax

(“How much do you support a wealth tax, i.e. a tax on assets of 1 million euros or more?”)

	in %
Totally disagree	7,9
Partly disagree	8,5
Partly support/ partly reject	17,6
Agree	25,6
Totally agree	40,5

Data: Own online Survey Nov. 2020. Weighted; N=1260.

Table A2: Socio-demographic features of treatment groups

	Controlgr.	Coronaframe	Jobs frame	Growth frame
<i>Education</i>				
Primary level	26,8	24,2	28,1	22,0
Secondary I	41,2	42,1	43,2	48,4
Secondary II	32	33,6	28,7	29,5
<i>Household net inc.</i>				
Below 2000€	27	24,8	29,2	27,1
2000€ to <4000€	41,2	39,4	43,3	36
4000€ and more*	31,8	35,9	27,4	36,9
<i>Age groups</i>				
18-29 y.	18,7	21	20,5	19,7
30-59 y.	56,4	54,2	55,4	54
60-75 y.	24,9	24,9	24,1	26,3
<i>Sex</i>				
Female	51,4	49,6	50,2	48,9

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