DISCUSSION PAPER SERIES

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Sharon Baute
University of Konstanz

Luna Bellani
Ulm University and IZA

Katharina Hecht
Northeastern University

ABSTRACT

Deservingness of the Rich, Wealth Taxation, and the Paradox of Inheritance*

Wealth is increasingly unequally distributed in many countries. This study examines public perceptions of wealth deservingness and preferences for taxing the wealth of the rich, focusing on how opinions vary based on the amount, use, and origin of wealth. Drawing on an original vignette experiment conducted in Germany (n=6,018), our results show a consistent pattern: as wealth increases, its perceived deservingness declines, while support for taxation rises. Similarly, spending on luxury items is seen as less deserving than philanthropic or nonprofit investments, leading to greater support for taxing the wealth of luxury spending rich people. However, wealth obtained through inheritance presents a puzzling exception: although it is perceived as the least deserving compared to wealth gained through entrepreneurship or management, this does not translate into a stronger preference for taxing inheritors over managers. These findings, which hold across different income and wealth groups as well as political affiliations, highlight the complex and sometimes contradictory public attitudes toward the rich and the taxation of their wealth.

Corresponding author:
Luna Bellani
University of Ulm
Helmholtzstraße 16
89081 Ulm
Germany

E-mail: luna.bellani@uni-ulm.de

1   Introduction

Wealth inequality is vast and increasing in many countries (Zucman, 2019; Chancel et al., 2022), reinforcing concerns that economic resources are becoming increasingly concentrated at the top. The *World Inequality Report 2022* highlights that the richest 10% of the global population captures 52% of global income, while the poorest half earns only 8.5% (Chancel et al., 2022). Wealth, as a further aspect of economic inequality, is distributed even more unevenly: the bottom 50% holds only 2% of the world's total wealth, whereas the top 10% controls 76% of it. These disparities raise fundamental questions about the fairness of wealth accumulation and the moral justification for taxation.

Public attitudes toward taxation are deeply influenced by beliefs about wealth deservingness - whether people perceive the wealthy as having earned their fortunes through merit, innovation, and effort or through inheritance, rent seeking, and systemic advantages (Rowlingson et al., 2021; Sachweh and Eicher, 2025). Understanding these perceptions is crucial for designing tax policies that are both effective and publicly supported.

While extensive research has examined public perceptions of income inequality (Becker, 2021; Cruces et al., 2013; Faggian et al., 2023; García-Castro et al., 2019; Hauser and Norton, 2017; Mijs, 2019; Minkoff and Lyons, 2019; Xu and Garand, 2010) and attitudes toward poverty (Cozzarelli et al., 2001; Furnham and Gunter, 1984; Lepianka et al., 2009; Lindqvist et al., 2017; McArthur and Reeves, 2019; Niemelä, 2008; Shildrick and MacDonald, 2013; Williamson, 1974), significantly less academic attention has been devoted to public perceptions of richness and the taxation of wealth. This gap is notable given that wealth is increasingly concentrated among a small elite. In this paper, we define richness as the ownership of a disproportionate amount of wealth (Khan, 2012). Historically, social scientists have primarily problematized poverty while paying relatively little attention to the implications of wealth accumulation (Townsend, 1979; Orton and Rowlingson, 2007; Rowlingson and Connor, 2011; Bullock et al., 2003). However, perceptions of wealth are integral to the redistributive process, as wealthy individuals function simultaneously as contributors and beneficiaries (Cavaillé and Trump, 2015). Additionally, perceptions of how deserving people are of their wealth may differ from perceptions of the deservingness of income because wealth can be acquired through inheritance, marriage or rent (and thus may not reflect labor market performance).

The literature has shown that perceptions of the deservingness of welfare recipients affect policy preferences (e.g.: Petersen (2012); Zhirkov et al. (2025)). Interestingly, perceptions of the deservingness of the rich also affect a range of policy preferences. For instance, viewing high salaries as deserved is strongly associated with opposing a maximum wage in the UK (Bamfield and Horton, 2009), and there is "a strong and consistent association between deservingness perceptions about the rich and support for redistributive policies even when accounting for the effects of political party, income and ideology" in the USA (Sadin, 2017, p. 312). However,

much of the existing literature focuses on the deservingness of income rather than wealth, despite evidence that wealth inequality is far more pronounced than income inequality Piketty (2014). As a result, our understanding of how the public perceives affluence and the wealthy remains limited, posing challenges for broader discussions on economic inequality and redistribution.

The current article investigates richness perceptions by examining what individual characteristics of the rich make them appear more or less deserving of their wealth. Analyzing the conditions under which wealth is perceived (un)deserving is important because it provides deeper insight into redistributive conflict in societies. Based on the emerging literature on perceptions of the rich (Bamfield and Horton, 2009; Barnes, 2022; McCall, 2013; Ragusa, 2017; Skilling and McLay, 2015; Sadin, 2017; Sachweh, 2012; Trump, 2024), we theoretically and empirically distinguish three dimensions of richness; the *amount*, *use*, and *origin* of wealth. Our research question is: how do the amount, use, and origin of wealth affect (1) the perceived deservingness of wealth and (2) preferences for taxing wealth. These three dimensions correspond to the deservingness criteria of need, reciprocity, and control, respectively (Baute et al., 2022b; Laenen et al., 2019; Geiger, 2021; Heuer and Zimmermann, 2020; Barnes, 2022; Meuleman et al., 2020; Petersen et al., 2011; Petersen, 2012; Reeskens and van der Meer, 2019; van Oorschot, 2000). They offer informational cues regarding the rich's ability to meet their economic needs, individual responsibility for their wealth, and reciprocity towards society. By assessing the causal effect of these richness dimensions on both deservingness perceptions and tax preferences in one study, we are able to identify a potential alignment or divergence between the two. To empirically test our research question, we translated the three dimensions of richness - amount, use, and origin of wealth - into a novel vignette experiment fielded among a large sample in Germany. Although Germany is a country with relatively low levels of income inequality, it is, like the US, characterized by very high levels of wealth inequality (Pfeffer and Waitkus, 2021).

First, we investigate the role of the amount of wealth owned by the rich in shaping deservingness perceptions (Rowlingson and Connor, 2011) and tax preferences. The amount of wealth may matter as moral philosopher Ingrid Robeyns (2017) argues that people can have 'too much' normatively speaking, i.e., when they own more than they need to 'flourish' in life. In this regard, Kris-Stella Trump (2024) found that the amount of income matters to people's preferences to tax the rich more. More specifically, if fictive rich people had higher incomes, this raised respondents' support for increasing income taxes on the rich. Furthermore, studies have shown that people distinguish between 'wealthy' or 'rich' and the 'super rich' (Robeyns et al., 2020; Davis et al., 2020), suggesting that the amount of wealth matters. However, much work on support for redistribution – including the scant work that looks at attitudes toward redistribution from the rich (Cavaillé and Trump, 2015) – is focused on income rather than wealth. Based on these arguments and empirical studies, we hypothesize that the larger

the amount of wealth a person possesses, the less likely that citizens perceive this person as deserving and the more likely that citizens prefer to increase taxes on this person.

Second, we examine how the use of wealth matters for deservingness perceptions of the rich and for tax preferences, as wealth can be employed for different purposes. Previous research found that excessive consumption lowers the deservingness of the rich (Ragusa, 2017), while the charitable rich are seen to be more deserving of their wealth (Black and Davidai, 2020). Excess consumption can also affect perceptions of the deservingness of the rich due to discussions surrounding the environmental impact of the rich (Chancel and Piketty, 2023; Robeyns, 2019; Gough, 2017). In contrast, prudent consumption or investments in society can justify the accumulation of wealth (Sherman, 2017). Therefore, we distinguish between luxury spending, charitable giving, and nonprofit research spending. One can argue that individuals who spend their wealth mainly on charity or nonprofit research are considered more deserving compared to those who spend it mainly on luxury goods for themselves because the former two groups engage in reciprocal behavior. A recent study found that pro-social behavior by the rich reduces people's support of taxing them (Trump, 2024). Correspondingly, we expect that citizens are less likely to support increasing taxes on the rich if their wealth is mainly spent on charity or research and development as compared to luxury goods.

Third, we examine how the origin of wealth plays out in deservingness perceptions and tax preferences concerning the rich. Previous research highlighted the role of meritocratic beliefs in justifications of inequality, including the idea that the rich are deserving because of their 'hard work' (Khan, 2008; Sherman, 2017; Hecht, 2017). However, qualitative research found that people who have become rich through inheritance are not necessarily seen as undeserving (Davis et al., 2020). This may be the case because people hold implicit, pro-rich attitudes, relative to the middle classes (Horwitz and Dovidio, 2017; Wu et al., 2018). Considering how wealth is accumulated is about the 'control' that people had in generating it. One can argue that a larger individual agency, and thus control, can be identified among those who have mainly earned their wealth through entrepreneurship or employment as compared to inheritance. Furthermore, we distinguish between entrepreneurship and employment since the former may be seen as requiring more risk taking. Therefore, we hypothesize that citizens are more likely to consider a rich person as deserving of their wealth, and similarly be less inclined to increase taxes on their wealth, if acquired through entrepreneurship as compared to employment or inheritance.

2 Data and methods

To address our research question, we conducted a vignette experiment that was fielded between 14 November and 2 December 2022 among a large-scale sample of respondents aged 18 years and older in Germany. The data was collected through the online access panel of the survey agency Verian (formerly Kantar Public). Quotas

for age, gender, education and region were applied to ensure that the sample closely matches the demographic composition of the German population aged 18 and over. The net sample size is 6,018 respondents. The Appendix contains the descriptive statistics of the survey sample (Table A1). The study was pre-registered on the AEA RCT Registry on 04 November 2022 (Baute et al., 2022a). This research was approved by the Ethics Committee of the University of Konstanz (IRB Statement 41/2022).

Each respondent was presented with two different randomized scenarios from the total of 54 unique scenarios included in the experiment. These scenarios vary with respect to our three dimensions of interest; the amount, use and origin of wealth (Table 1). For the *amount* of wealth, we differentiate between €1, €10, and €50 million. While assets of €1 million roughly corresponds with the top 5 percent in Germany, those who posses €10 million and €50 million belong to the top 0.1 percent (Albers et al., 2022). In addition, these levels of wealth are validated by subjective perceptions of our respondents. The lowest level of €1 million corresponds with what is perceived as rich by the large majority of our respondents, as 91.4 percent of respondents indicated an amount of €1 million or less to be the threshold for considering a household as rich. Further, 99.3 and 99.6 percent of respondents considered an amount of €10 and €50 million or less as the threshold for richness, respectively (refer to Figure A2). These results confirm that almost all respondents perceived the targets included in the vignettes as rich. The *use* of wealth differs between spending it primarily on charity, luxury goods for themselves, or investments in non-profit research. The *origin* of wealth alters between having earned one's wealth primarily as an entrepreneur, as an employee (described as 'management employee of a large company'), or through inheritance. An example vignette is shown in Figure A1 in the Appendix.

Furthermore, we varied the gender of the fictive described person in each vignette to explore potential effects of gender identity on perceived deservingness and tax preferences toward the rich. For each scenario, respondents were asked two questions. First, deservingness perceptions were measured by asking to what extent the described person deserves their wealth. Responses were measured on a 7-point ordinal scale ranging from 0 = 'This person does not deserve his/her wealth at all' to 6 = 'This person fully deserves his/her wealth'. Second, tax preferences were measured by asking respondents to what extent they support raising taxes on the wealth of the person. Responses are expressed on a 7-point ordinal scale ranging from 0 = 'Definitely yes' to 6 = 'Definitely no'. The responses on both scales were recoded so that they ranged from 1 to 7, with higher scores indicating stronger agreement. Descriptive statistics of all variables, and the frequency distributions of the two dependent variables are available in the Appendix. The mean values for the questions on deservingness of the wealth of the hypothetical person and support for increasing taxes on their wealth are 5.19 and 4.79 respectively.

To identify our effects, we rely on the random assignment of the vignette attributes. To assess the success of randomization in the vignette design, we regress each baseline covariate on all randomized components of the vignette. This approach tests whether any of the dimensions of the vignette are systematically related to

the observable characteristics of the respondents, which would indicate a failure of random assignment. The results are presented in Table A2. Each row of the table corresponds to a separate regression, where a given baseline covariate is regressed on the full set of vignette attributes. The final column reports the joint F-test for the null hypothesis that all vignette components have no predictive power for that covariate. As expected from a successful randomization, we see no statistically significant relationships, as indicated by high p-values and low F-statistics across regressions.

We estimate ordinary least squares (OLS) models, controlling for the first vignette presented to respondents as well as a range of background variables, including age, gender, household income, education, employment status, parental status, migration background, region (former East- or West-Germany), and political orientation (left-right scale). All models are estimated using robust standard errors, clustered at the individual level.

Table 1: Richness dimensions of the vignette experiment

Dimension	Deservingness criterion	Attributes
Amount of wealth	Need	€1 million
		€10 million
		€50 million
Use of wealth	Reciprocity	Charity
		Investments in non-profit research
		Luxury goods for themselves
Origin of wealth	Control	Entrepreneur
		Manager of a large company
		Inherited
Gender	Identity	Male
		Female

3 Results

Figure 1 presents the results for the two dependent variables of interest: perceived deservingness and tax preferences. It shows the marginal effects of the amount, use, and origin of wealth on perceived deservingness (circles) and preferences to tax wealth more (diamonds). Regarding the amount of wealth, we find that having more wealth meant that the hypothetical rich person described in the vignette was evaluated as less deserving of his or her wealth. More specifically, Figure 1 highlights that fictive persons with €10 million and €50 million were on average evaluated 0.19 and 0.38 points lower on the 7-point deservingness scale, than those with €1 million, our baseline, an effect of 3.6% and 7.3%, respectively, of the mean. Thus, the more wealth they have, the less they are perceived to deserve it. In line with these effects on the perceived deservingness of the rich, we find that there is a significant positive effect of the amount of wealth on respondents' preference for increasing taxes on the rich person's wealth. Compared to the baseline of €1 million, preferences to increase taxes on a

person are 0.42 and 0.68 points higher on the 7-point scale when the person in the vignette has accumulated wealth of €10 and €50 million, respectively (8.8% and 14.5% of the mean tax support). The differences in effect size between wealth of € 10 million versus € 50 million are also statistically significant for both outcome variables. These results indicate an inverse correlation between wealth and perceived deservingness, while simultaneously showing a positive correlation between wealth and support for increased wealth taxes (implying a tendency towards a progressive wealth taxation system). Therefore, the criterion of need is significant both for evaluating how deserving the wealthy are and for shaping opinions on the taxation of their assets.

Concerning the use of wealth, Figure 1 shows that a rich person is perceived as less deserving of his or her wealth if it is primarily spent on luxury goods, compared to donating money to charitable causes or nonprofit research. The negative normative evaluation of a rich person who is spending money on luxury goods is in line with preferences to tax the person's wealth more. The impacts are comparable in magnitude, approximately 1 point, representing around 19% of the respective means. We observe small but statistically significant differences between the charitable and nonprofit research scenarios. The rich who spent their wealth primarily on nonprofit research are perceived to be slightly less deserving (0.10 points) than those who spend their wealth primarily on charity. Similarly, preferences for increasing wealth taxes on a rich individual are ceteris paribus slightly higher in the case of spending on nonprofit research (0.11 points) compared to charity. A potential explanation for this could be that spending on research is seen as slightly more motivated by self-interest because it can further contribute to a person's wealth. However, the way in which the use of wealth impacts deservingness perceptions and tax preferences is largely determined by whether the rich engage in reciprocal spending behavior, which distinguishes social investment – either through charity or nonprofit research – from individual luxury consumption. Hence, reciprocity is thus a second relevant criterion for the deservingness of wealth and for preferences for taxing wealth.

Finally, Figure 1 shows that not only the amount and use of wealth, but also its origin, matters for how the rich are perceived. The results indicate that, compared to entrepreneurs, people who earned their wealth through employment as managers, and especially people who have inherited their wealth, were perceived as less deserving. A person was assessed 1.19 points less deserving of his or her wealth when the wealth was accumulated through inheritance compared to entrepreneurship (23% of the mean). These results, which show that more control over the acquisition of one's wealth is associated with being more deserving of it, are in line with previous research on welfare deservingness, which found that control over one's economic misfortune matters. However, control over one's misfortune is negatively related to perceived deservingness (for instance, people who became unemployed due to factors outside of their control such as company reorganization are seen as more deserving of welfare (Reeskens and van der Meer, 2019)). Regarding tax preference, in line with deservingness perceptions, respondents were least likely to suggest that an entrepreneurs' wealth should be taxed

more. Remarkably, however, even though rich inheritors were clearly seen as least deserving, there are only small effects of the origin of wealth on respondents' preference for taxing wealth more. In addition, tax increases on wealth that has been accumulated through employment are found to be slightly more popular than tax increases on inherited wealth (0.094, p=0.036). This discrepancy between relatively unfavorable evaluations of the deservingness of inherited wealth and lack of appetite for taxing inheritors' wealth relative to that of managers points towards the specificity of preferences towards inheritance taxation (Bellani et al., 2024). In sum, control over the acquisition of one's fortune matters strongly for perceptions of deservingness - with more control associated with being more deserving of one's wealth - but less so for judgments on whether a person's wealth should be taxed more. This indicates that the relationship between deservingness criteria and tax preferences does not operate uniformly across the dimensions of richness and that richness perceptions and wealth tax preferences have a distinct logic.

Figure 1: Deservingness perceptions and preferences for taxation of wealth
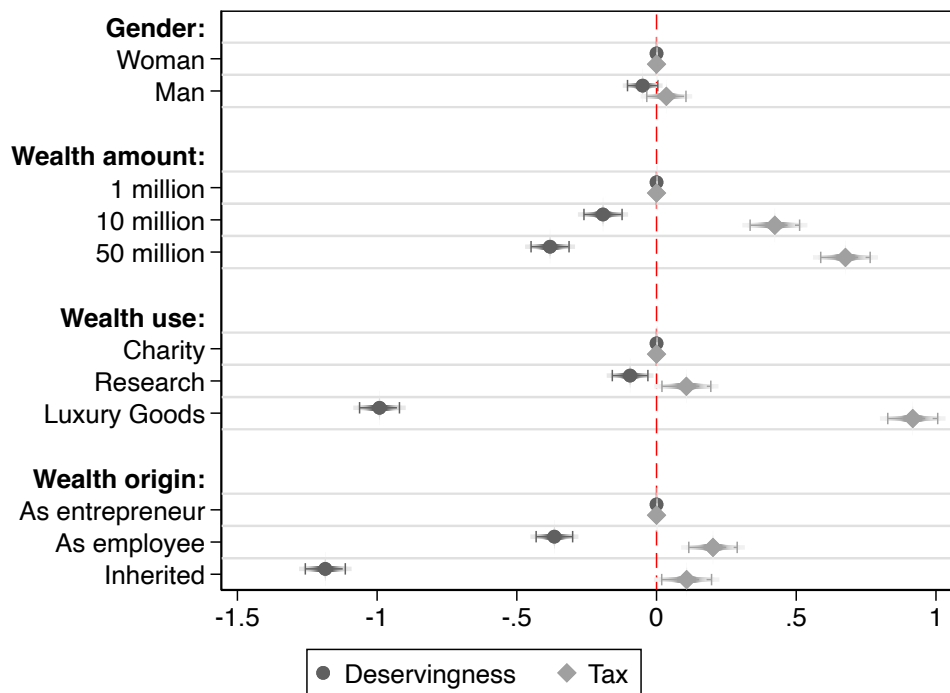
Note: Higher values indicate that respondents evaluate the hypothetical person described in the experiment as more deserving of his or her wealth (Deservingness) and believe that the wealth of the person should be taxed more highly (Tax). Horizontal bars indicate 95 percent confidence intervals; points without bars denote the reference category for each dimension. Estimations based on Model 3 and Model 6 in Table A3 in the Appendix.

Although not the focus of this article, Figure 1 also shows the effect of gender on the perceived deservingness of the rich and wealth tax preferences. In the pooled sample, we find no significant differences in deservingness perceptions nor in preferences for taxation between scenarios where the fictional person in the vignette is a woman compared to a man. This implies that men and women are perceived as equally deserving of their wealth and that respondents show a similar appetite for taxing the rich person in the vignette more, regardless

of their gender.

3.1 Robustness checks

We conducted several robustness checks to confirm the reliability of our conclusions; this included supplementary analyses to validate the consistency of the results (Supplementary tables and figures are available in the Appendix). Our analyses included split-sample analysis and interaction models. Within the split sample analysis, the data were segmented into groups based on each aspect of the vignette experiment, such as the comparison of earning versus inheriting wealth and the contrast between spending on luxury goods versus donations to charity. The findings demonstrate that the effects of the three dimensions of richness are largely independent. However, the impact of the amount of wealth is somewhat more significant for employees than for entrepreneurs. Although the existing literature underscores that the origin of wealth significantly shapes public attitudes, with wealth derived from competence and hard work generally seen as more deserving than inherited wealth (Korom, 2022), this finding adds nuance by showing that even earned wealth loses perceived deservingness when it reaches extreme levels. This suggests that beyond the origin of wealth, its sheer magnitude can override positive perceptions of earned success, prompting concerns about the necessity or fairness of vast accumulations. Furthermore, the negative impact of inherited wealth (as opposed to entrepreneurialism) increases when spending predominantly on luxury items (see Figure 2).

Figure 2: Deservingness and preferences for taxation of wealth by its origin
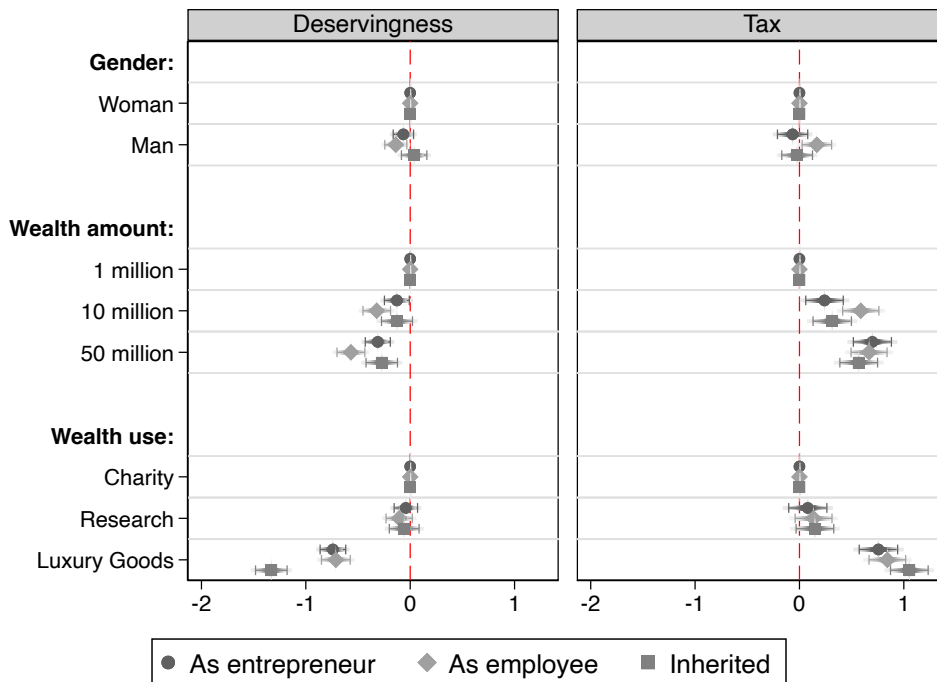
Note: Horizontal bars indicate 95 percent confidence intervals; points without bars denote the reference category for each dimension.

Additionally, we explore heterogeneous treatment effects by respondents' characteristics. Figure 3 presents the results of a split sample analysis based on respondents' household income, showing the marginal effects by low, medium, and high income groups. Regarding deservingness perceptions, respondents in each of these income groups respond very similarly to information about the amount, use, and origin of wealth. Furthermore, Figure 4 presents the results by political affiliation. The results indicate that there are no significant differences in the effects between left-, center-, and right-wing oriented respondents, confirming consistency in the impact of the different dimensions of richness. In the Appendix, further heterogeneous treatment effects by wealth, education, region, and gender are presented, and all indicate that respondents with various background characteristics respond very similarly to the treatments. In general, these analyses provide further evidence for the robustness of our findings.

Figure 3: Deservingness and preferences for taxation of wealth by household income

Note: Horizontal bars indicate 95 percent confidence intervals; points without bars denote the reference category for each dimension. Low, middle and high income correspond to the following thresholds: less than €2,600 (53 percent of the sample), between €2,600 and €4,500 (30 percent), €4,500 or more (17 percent).
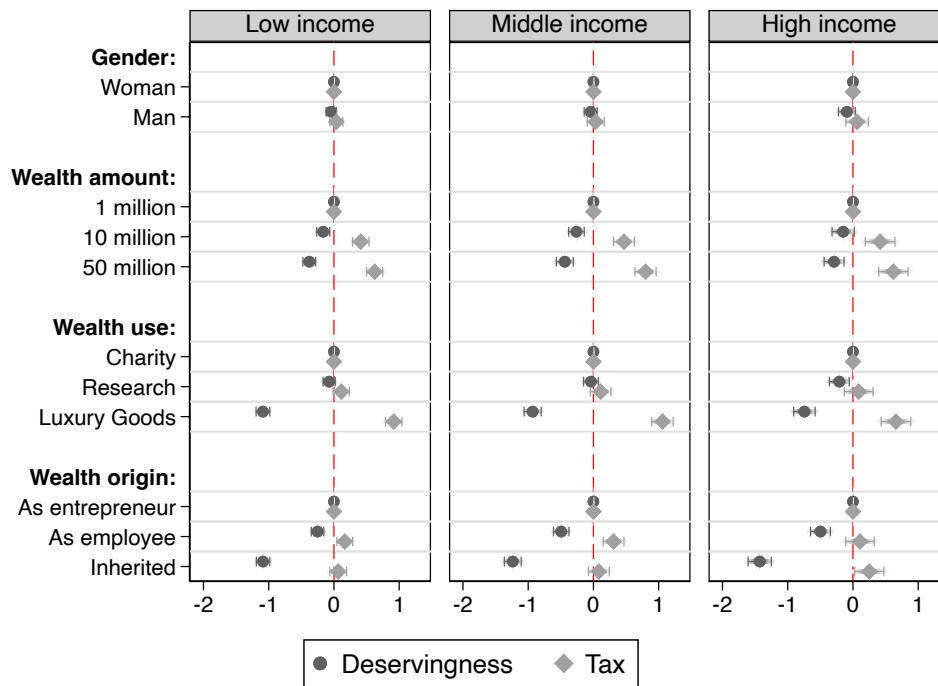
Figure 4: Deservingness and preferences for taxation of wealth by political leaning

Note: Horizontal bars indicate 95 percent confidence intervals; points without bars denote the reference category for each dimension.
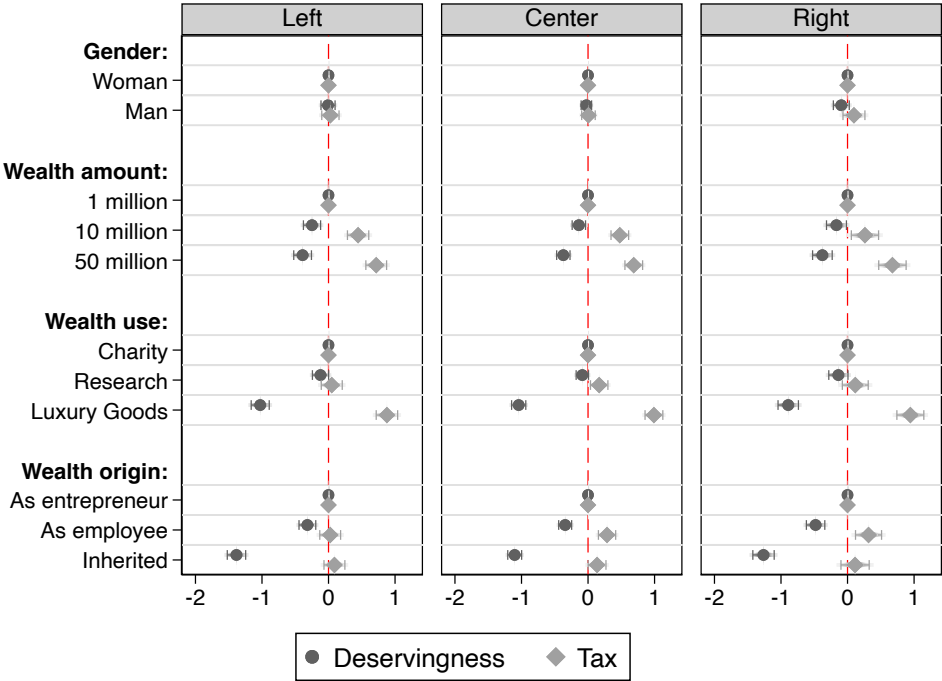
4 Concluding remarks

This study examined normative evaluations about whether the rich deserve their wealth and public preferences toward taxing their wealth. Using an original survey experiment, our study demonstrates that richness perceptions are not uniform and offers three key contributions to the literature.

First, it advances research on the deservingness of the rich (Rowlingson and McKay, 2011; Skilling and McLay, 2015; Sadin, 2017; Trump, 2024; McCall, 2013; Davis et al., 2020; Sherman, 2019; Suhay et al., 2021; Rowlingson and Connor, 2011) by identifying the conditions under which affluence is perceived as (un)deserved. The findings indicate that the amount, use, and origin of wealth significantly influence both deservingness perceptions and tax preferences. Specifically, a greater *amount* of wealth negatively affects perceived deservingness, aligning with Robeyn's theory of limitarianism (Robeyn, 2017), which argues that individuals should not possess more wealth than necessary for a flourishing life. Correspondingly, respondents supported higher taxation for the wealthy as their wealth increased, reinforcing the principle of progressive wealth taxation (Piketty, 2014). Regarding the *use* of wealth, reciprocal behavior plays a critical role: individuals who spend their wealth on luxury goods are viewed as less deserving and face stronger support for wealth taxation compared to those who engage in philanthropy or nonprofit investments. In addition, the *origin* of wealth matters, since wealth generated through entrepreneurship or employment is perceived as more deserved than inherited wealth. However, the origin of wealth has only a modest impact on tax preferences.

Second, this study advances inequality research by shifting attention from income to wealth. Given that wealth inequality surpasses income inequality (Piketty, 2014; Chancel et al., 2022), our study speaks to current political debates. As wealth concentration grows and intergenerational transfers become more prominent (Boserup et al., 2016; Adermon et al., 2018), it is essential to incorporate wealth into discussions on the deservingness of the rich and tax preferences. The findings emphasize the necessity of considering wealth, beyond income, in future research on economic inequality.

Third, the study identifies a persistent *paradox of inheritance*: although inheritance is seen as the least deserved form of wealth acquisition, this moral judgment does not elicit correspondingly strong support for increasing its taxation. This disconnect underscores the critical need to disentangle perceptions of deservingness from policy preferences, as the two are not necessarily aligned. More broadly, our findings call attention to the complex relationship between moral evaluations and policy attitudes; an important distinction that is often overlooked in debates on wealth redistribution. The *paradox of inheritance* reveals an important tension in public attitudes that is not yet fully understood. Possible contributing factors could include the rise of the *hybrid rich*, who combine inherited wealth with self-made success (Korom, 2022) and the widespread tendency among millionaires to consider themselves *self-made* despite receiving inheritances, strengthening cultural narratives that empha-

size earned success. Public opposition to inheritance tax may also be linked to its perceived inefficiency and economic inconvenience, as well as a prevailing preference for individual autonomy over redistributive policies (Gross et al., 2017; Bellani et al., 2024). Public acceptance of wealth taxation depends on how taxes are designed, including which assets are taxed and who is responsible (Schechtl and Tisch, 2023). In particular, the inheritance tax remains unpopular compared to other wealth taxes, which could explain why the low perceived deservingness of inherited wealth does not translate into stronger taxation preferences. Arguments against inheritance tax—such as *double taxation* concerns and the *natural wish to leave resources for children*—resonate with the public, even when the inheritance itself is not viewed as earned. Furthermore, opposition to inheritance tax can stem from misperceptions about who is affected, with many people believing that they or their families are more likely to pay it than is actually the case (Bellani et al., 2024).

In conclusion, perceptions of whether the rich deserve their wealth and the public's support for wealth taxation are conditional on the amount, use, and origin of wealth. These patterns, consistent across income and wealth brackets as well as political affiliations in Germany, reveal complex and sometimes contradictory public attitudes towards wealth distribution and taxation. However, future research should explore additional dimensions of wealth deservingness, such as identity-based factors (van Oorschot, 2000). Although this study did not find significant effects of gender, the influence of ethnicity, race, and religious affiliation remains unexplored, particularly in the German context and in societies with distinct inequality structures. A cross-national comparative perspective is needed to assess whether these findings hold across different political and economic systems, further enriching our understanding of public attitudes toward wealth and taxation.

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5 Appendix

(a) Deservingness

(b) Taxation

Figure A1: Examples of the vignette treatments as presented online

Note: Shown are two randomly assigned vignette screens. Both describe a wealthy woman and are designed to elicit perceptions of deservingness (Panel A) or attitudes toward taxation (Panel B).

Panel A vignette (translated): *Imagine a woman. She has a wealth of 1 million euros. She has primarily earned her wealth as an entrepreneur. She spends her money mostly on charity.*
Some people say that this person rightfully earned her wealth. Others would say that this person did not earn it at all.
What is your very first spontaneous impression based on this limited information?
0 = The person does not deserve her wealth at all; 6 = The person fully and completely deserves her wealth; Don't know.

Panel B vignette (translated): *Imagine a woman. She has a wealth of 1 million euros. She has primarily earned her wealth as an entrepreneur. She spends her money mostly on charity.*
In your opinion, should this person's wealth be taxed at a higher rate?
0 = Definitely not; 6 = Definitely yes; Don't know.
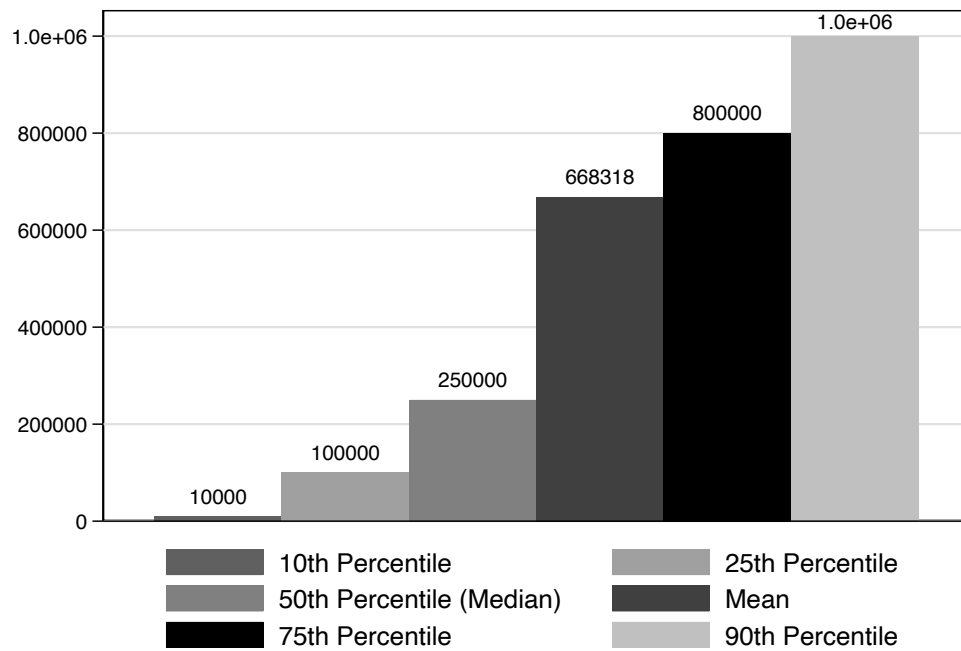
Figure A2: Distribution of Richness Thresholds

Note: The data presented are the answers to the question: "At what level of private wealth do you consider a household to be 'rich'? Wealth consists mainly of savings, stocks and bonds, and real estate." Values have been trimmed for outliers at the 1st and 99th percentiles.
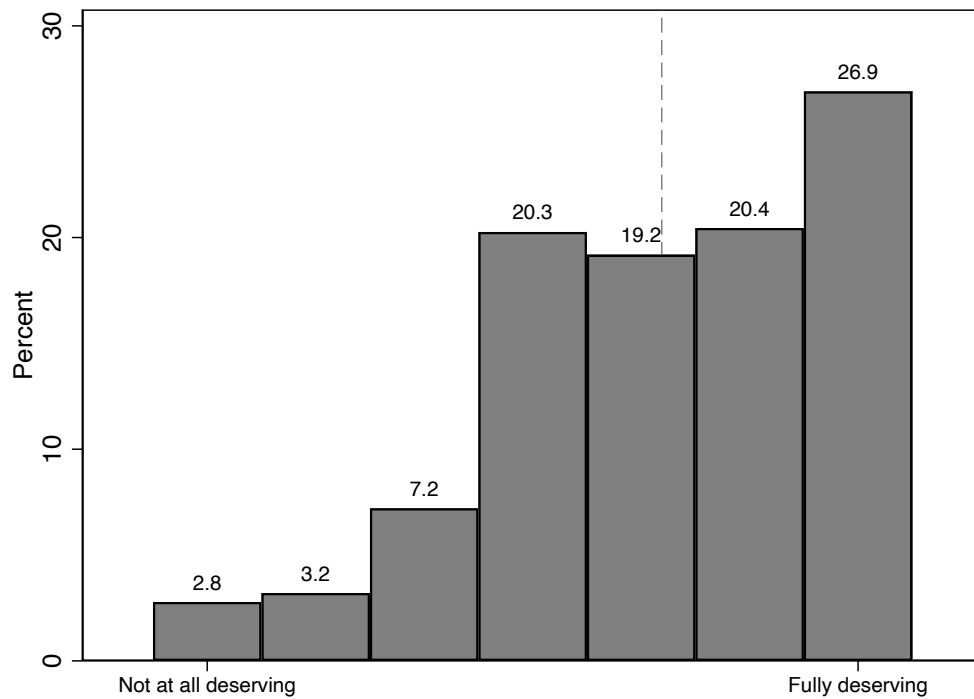
Figure A3: Distribution of deservingness perceptions across all vignette senarios

Note: Vertical dashed line represents the sample mean ($\bar{x}$= 5.19, N= 11,790). Respondents were asked whether the fictive person deserves their wealth.
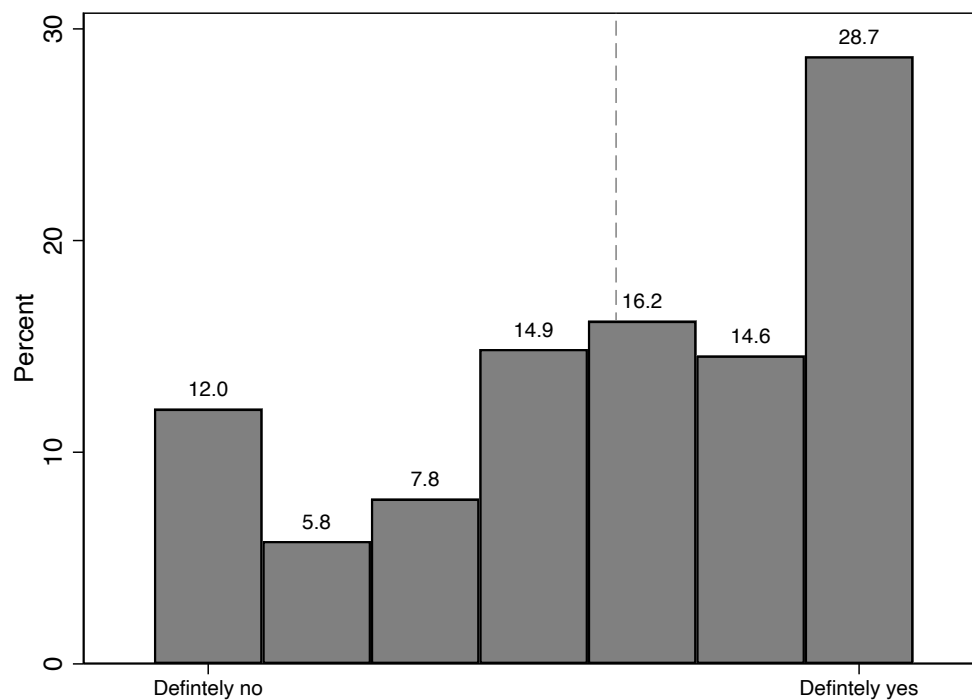
Figure A4: Distribution of tax preferences across all vignette scenarios

Note: Vertical dashed line represents the sample mean ($\bar{x}$= 4.76, N= 11,818). Respondents were asked if the wealth of the fictive person should be taxed more. In 66.5 percent of the scenarios the fictive rich person is considered deserving of his or her wealth (aggregating scores 5 to 7 on the 7-point scale in Figure A1), while that only in 25.6 percent of the scenarios a preference for the status quo prevails when it comes to taxation (aggregating scores 1-3 in Figure A2), meaning that a majority of respondents (59.5 percent) believes that the wealth of the rich should be taxed more than is currently the case.

Table A1: Descriptive statistics of the sample

	count	mean	sd	min	max
Deservingness	11790	5.19	1.57	1	7
Tax	11818	4.76	2.04	1	7
Age	12036	49.1	16.9	18	89
Children	12036	0.29	0.68	0	6
Male	12036	0.49	0.50	0	1
Female	12036	0.51	0.50	0	1
Low Educationg	12036	0.31	0.46	0	1
Middle Education	12036	0.32	0.47	0	1
High Education	12036	0.37	0.48	0	1
HH Income==Under 1,000 Euros net	12036	0.076	0.27	0	1
HH Income==1,000 to under 1,450 Euros net	12036	0.10	0.31	0	1
HH Income=1,450 to under 1,800 Euros net	12036	0.086	0.28	0	1
HH Income==1,800 to under 2,200 Euros net	12036	0.12	0.33	0	1
HH Income==2,200 to under 2,600 Euros net	12036	0.11	0.32	0	1
HH Income==2,600 to under 3,000 Euros net	12036	0.056	0.23	0	1
HH Income==3,000 to under 3,650 Euros net	12036	0.14	0.35	0	1
HH Income==3,650 to under 4,500 Euros net	12036	0.088	0.28	0	1
HH Income==4,500 to under 5,700 Euros net	12036	0.100	0.30	0	1
HH Income==5,700 Euros or more	12036	0.061	0.24	0	1
HH Income==No response	12036	0.056	0.23	0	1
Employed	11936	0.64	0.48	0	1
Retired	11936	0.24	0.43	0	1
Unemployed	11936	0.016	0.13	0	1
Disabled	11936	0.025	0.16	0	1
Inactive and other	11936	0.082	0.27	0	1
Migration background	12036	0.090	0.29	0	1
East Germany	12036	0.15	0.36	0	1
Left	12036	0.26	0.44	0	1
Centre	12036	0.46	0.50	0	1
Right	12036	0.20	0.40	0	1
Political Affiliation Missing	12036	0.077	0.27	0	1

Table A2: Regression-Based Balance Test of the Randomization

	Man vs Women b/p	10M vs 1M b/p	50M vs 1M b/p	Employee vs Entrepreneur b/p	Inherited vs Entrepreneur b/p	Research vs Charity b/p	Luxury goods vs Charity b/p	Joint F-test b/p
Female	.002	−.016	.015	.011	.005	.004	−.005	1.356
	(.841)	(.153)	(.166)	(.319)	(.633)	(.743)	(.674)	(.219)
Age	.255	−.050	−.225	.331	.015	.322	.098	.403
	(.408)	(.894)	(.554)	(.381)	(.968)	(.394)	(.795)	(.901)
No degree/basic degree	.000	.008	−.000	.001	−.013	.004	.011	.571
	(.987)	(.457)	(.981)	(.949)	(.214)	(.730)	(.310)	(.780)
Middle school degree	.002	.004	.009	−.006	−.001	−.012	−.016	.529
	(.823)	(.685)	(.408)	(.564)	(.957)	(.233)	(.125)	(.814)
Univ. entrance degree	−.002	−.012	−.008	.005	.013	.009	.005	.514
	(.817)	(.269)	(.440)	(.621)	(.214)	(.411)	(.614)	(.825)
Employed	−.027**	.001	.004	−.011	.006	.010	−.004	1.975
	(.003)	(.900)	(.715)	(.322)	(.567)	(.342)	(.687)	(.054)
Retired	.018*	−.017	−.007	.010	−.006	−.003	−.001	1.614
	(.022)	(.067)	(.468)	(.304)	(.561)	(.787)	(.927)	(.126)
Unemployed	.002	.004	.001	.001	−.001	.001	−.002	.649
	(.350)	(.125)	(.590)	(.826)	(.836)	(.788)	(.505)	(.715)
Disabled	−.001	.006	.001	−.001	.002	−.004	−.001	.909
	(.787)	(.071)	(.837)	(.747)	(.624)	(.197)	(.856)	(.498)
Inactive and other	.007	.005	.001	.001	−.002	−.004	.008	1.011
	(.144)	(.390)	(.886)	(.830)	(.770)	(.513)	(.214)	(.421)
Under 1,000 Euros net	−.003	.009	.007	.002	.004	−.006	.002	.804
	(.542)	(.122)	(.248)	(.773)	(.517)	(.315)	(.691)	(.584)
1,000 to under 1,450 Euros net	−.005	−.003	.001	.018**	.014*	−.010	−.005	1.589
	(.401)	(.662)	(.873)	(.007)	(.031)	(.158)	(.445)	(.133)
1,450 to under 1,800 Euros net	.014**	.001	−.004	.003	−.002	.004	−.004	1.454
	(.007)	(.868)	(.552)	(.687)	(.752)	(.575)	(.496)	(.179)
1,800 to under 2,200 Euros net	.010	−.003	−.006	.002	.007	.007	.011	1.008
	(.081)	(.632)	(.413)	(.824)	(.328)	(.343)	(.137)	(.423)
2,200 to under 2,600 Euros net	.005	−.006	.003	−.009	−.008	.010	.008	.932
	(.429)	(.369)	(.723)	(.228)	(.239)	(.155)	(.245)	(.480)
2,600 to under 3,000 Euros net	−.006	−.002	−.005	.000	.000	.003	.005	.589
	(.162)	(.706)	(.286)	(.981)	(.995)	(.543)	(.282)	(.765)
3,000 to under 3,650 Euros net	−.003	.011	.004	−.015*	−.009	−.003	−.007	.997
	(.595)	(.157)	(.647)	(.048)	(.227)	(.716)	(.360)	(.431)
3,650 to under 4,500 Euros net	.005	−.002	−.006	.005	.015*	.001	−.002	1.086
	(.289)	(.698)	(.383)	(.398)	(.020)	(.833)	(.752)	(.369)
4,500 to under 5,700 Euros net	−.007	.000	.007	−.004	−.018**	−.002	−.002	1.653
	(.192)	(.942)	(.288)	(.519)	(.005)	(.747)	(.810)	(.116)
5,700 Euros or more	−.005	.001	−.001	.004	.000	−.003	−.002	.365
	(.246)	(.918)	(.862)	(.441)	(.992)	(.556)	(.780)	(.923)
Income: No response	−.005	−.005	.001	−.005	−.002	−.001	−.005	.698
	(.218)	(.330)	(.923)	(.301)	(.707)	(.819)	(.308)	(.674)
Children	−.008	−.025	−.003	−.021	−.004	−.002	.002	.812
	(.510)	(.099)	(.823)	(.163)	(.819)	(.921)	(.901)	(.577)
Left political orientation	.003	.011	−.014	−.002	.004	.005	.011	1.173
	(.670)	(.290)	(.143)	(.855)	(.708)	(.642)	(.279)	(.314)
Center political orientation	.012	−.010	.021	−.013	−.003	.003	.004	1.585
	(.189)	(.384)	(.065)	(.245)	(.760)	(.818)	(.737)	(.135)
Right political orientation	−.005	.003	.003	.015	.002	−.005	−.004	.600
	(.479)	(.712)	(.742)	(.104)	(.843)	(.574)	(.642)	(.757)
Political orientation missing	−.010*	−.004	−.009	.000	−.002	−.002	−.010	1.447
	(.036)	(.496)	(.124)	(.975)	(.731)	(.728)	(.084)	(.182)
Former East Germany	−.001	−.004	−.003	−.000	−.003	.006	−.005	.378
	(.924)	(.648)	(.670)	(.972)	(.671)	(.428)	(.514)	(.916)

Table A3: Results of the main analysis

	(1) Deservingness	(2) Deservingness	(3) Deservingness	(4) Tax	(5) Tax	(6) Tax
Identity						
Man	-0.067*	-0.054	-0.050	0.020	0.050	0.035
	(0.011)	(0.053)	(0.073)	(0.574)	(0.172)	(0.325)
Amount of wealth						
10 million	-0.196***	-0.191***	-0.192***	0.461***	0.416***	0.423***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
50 million	-0.352***	-0.367***	-0.381***	0.644***	0.644***	0.676***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Use of wealth						
Research	-0.111***	-0.094**	-0.095**	0.105*	0.108*	0.107*
	(0.000)	(0.004)	(0.004)	(0.021)	(0.017)	(0.017)
Luxury Goods	-0.886***	-0.989***	-0.991***	0.827***	0.922***	0.917***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Origin of wealth						
As employee	-0.433***	-0.370***	-0.366***	0.248***	0.214***	0.202***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Inherited	-1.123***	-1.192***	-1.185***	0.056	0.120**	0.108*
	(0.000)	(0.000)	(0.000)	(0.219)	(0.010)	(0.018)
Constant	6.258***	6.449***	6.313***	3.966***	3.826***	3.456***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
1st vignette	No	Yes	Yes	No	Yes	Yes
Controls	No	No	Yes	No	No	Yes
Observations	11,696	11,696	11,696	11,723	11,723	11,723

p-values in parentheses

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Reference categories: Amount of wealth: 1 million; Origin of wealth: entrepreneur; Use of wealth: charity; Identity: woman.

Table A4: Wealth Deservigness by Vignette Characteristics

	(1) Woman	(2) Man	(3) 1 million	(4) 10 million	(5) 50 million	(6) Charity	(7) Research	(8) Luxury Goods	(9) As entrepreneur	(10) As employee	(11) Inherited
Identity											
Man			0.017	-0.103	-0.065	-0.017	0.019	-0.066	-0.065	-0.138*	0.038
			(0.756)	(0.070)	(0.257)	(0.741)	(0.721)	(0.293)	(0.188)	(0.010)	(0.544)
Amount of wealth											
10 million	-0.154**	-0.236***				-0.105	-0.212**	-0.288***	-0.128*	-0.321***	-0.126
	(0.004)	(0.000)				(0.098)	(0.002)	(0.000)	(0.036)	(0.000)	(0.095)
50 million	-0.378***	-0.423***				-0.259***	-0.320***	-0.555***	-0.310***	-0.568***	-0.272***
	(0.000)	(0.000)				(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Use of wealth											
Research	-0.124*	-0.080	-0.069	-0.123	-0.092				-0.042	-0.105	-0.058
	(0.014)	(0.127)	(0.291)	(0.063)	(0.186)				(0.468)	(0.100)	(0.427)
Luxury Goods	-0.957***	-1.016***	-0.814***	-0.954***	-1.132***				-0.740***	-0.712***	-1.331***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)				(0.000)	(0.000)	(0.000)
Origin of wealth											
As employee	-0.292***	-0.428***	-0.223***	-0.366***	-0.461***	-0.349***	-0.374***	-0.294***			
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)			
Inherited	-1.242***	-1.107***	-1.172***	-1.160***	-1.137***	-0.976***	-0.944***	-1.571***			
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)			
Constant	6.251***	6.403***	5.917***	5.962***	6.189***	6.141***	5.757***	5.559***	6.072***	5.827***	5.260***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
1st vignette	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Controls	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Observations	5,883	5,813	3,907	3,881	3,908	3,889	3,881	3,926	3,923	3,902	3,871

p-values in parentheses
* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Reference categories: Amount of wealth: 1 million; Origin of wealth: entrepreneur; Use of wealth: charity; Identity: woman.

Table A5: Tax Support by Vignette Characteristics

	(1) Woman	(2) Man	(3) 1 million	(4) 10 million	(5) 50 million	(6) Charity	(7) Research	(8) Luxury Goods	(9) As entrepreneur	(10) As employee	(11) Inherited
Identity											
Man			-0.002	0.190*	-0.024	0.070	0.089	-0.099	-0.066	0.167*	-0.022
			(0.974)	(0.011)	(0.736)	(0.365)	(0.229)	(0.176)	(0.374)	(0.020)	(0.767)
Amount of wealth											
10 million	0.382***	0.463***				0.419***	0.334***	0.385***	0.240**	0.587***	0.314***
	(0.000)	(0.000)				(0.000)	(0.000)	(0.000)	(0.009)	(0.000)	(0.001)
50 million	0.733***	0.631***				0.695***	0.474***	0.700***	0.699***	0.667***	0.568***
	(0.000)	(0.000)				(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Use of wealth											
Research	0.087	0.117	0.233*	0.122	0.030				0.080	0.135	0.148
	(0.230)	(0.102)	(0.013)	(0.184)	(0.745)				(0.391)	(0.133)	(0.107)
Luxury Goods	0.926***	0.883***	0.879***	0.816***	0.922***				0.757***	0.842***	1.053***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)				(0.000)	(0.000)	(0.000)
Origin of wealth											
As employee	0.078	0.368***	0.075	0.472***	0.116	0.200*	0.153	0.199*			
	(0.266)	(0.000)	(0.408)	(0.000)	(0.190)	(0.036)	(0.081)	(0.023)			
Inherited	0.068	0.167*	0.104	0.195*	0.061	0.008	0.068	0.297**			
	(0.340)	(0.020)	(0.270)	(0.037)	(0.498)	(0.931)	(0.462)	(0.001)			
Constant	3.740***	3.270***	3.653***	3.815***	3.935***	3.453***	4.329***	3.986***	4.020***	3.699***	3.135***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
1st vignette	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Controls	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Observations	5,890	5,833	3,901	3,906	3,916	3,889	3,889	3,945	3,917	3,907	3,899

p-values in parentheses
* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Reference categories: Amount of wealth: 1 million; Origin of wealth: entrepreneur; Use of wealth: charity; Identity: woman.

Table A6: Wealth Deservigness by Respondents Characteristics I

	(1) Male	(2) Female	(3) Low Education	(4) Middle Education	(5) High Education	(6) West	(7) East	(8) Left	(9) Center	(10) Right
Identity										
Man	-0.003	-0.087*	-0.040	-0.037	-0.066	-0.050	-0.032	-0.007	-0.025	-0.094
	(0.934)	(0.024)	(0.427)	(0.466)	(0.127)	(0.098)	(0.651)	(0.894)	(0.532)	(0.125)
Amount of wealth										
10 million	-0.241***	-0.133**	-0.158**	-0.167**	-0.245***	-0.197***	-0.145	-0.248***	-0.138**	-0.166*
	(0.000)	(0.006)	(0.010)	(0.008)	(0.000)	(0.000)	(0.119)	(0.000)	(0.007)	(0.029)
50 million	-0.423***	-0.343***	-0.386***	-0.369***	-0.408***	-0.387***	-0.338***	-0.389***	-0.371***	-0.378***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Use of wealth										
Research	-0.132**	-0.061	-0.150*	-0.103	-0.064	-0.110**	-0.028	-0.120	-0.086	-0.138
	(0.006)	(0.168)	(0.012)	(0.068)	(0.213)	(0.002)	(0.741)	(0.070)	(0.053)	(0.061)
Luxury Goods	-0.942***	-1.032***	-1.172***	-1.046***	-0.813***	-0.961***	-1.190***	-1.027***	-1.042***	-0.891***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Origin of wealth										
As employee	-0.444***	-0.300***	-0.395***	-0.348***	-0.363***	-0.363***	-0.387***	-0.317***	-0.344***	-0.480***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Inherited	-1.188***	-1.200***	-0.886***	-1.169***	-1.438***	-1.181***	-1.231***	-1.383***	-1.102***	-1.263***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Constant	6.449***	6.415***	6.456***	6.704***	6.060***	6.289***	6.216***	6.073***	6.390***	6.381***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
1st vignette	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Controls	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Observations	5,745	5,951	3,638	3,705	4,353	9,931	1,765	3,131	5,387	2,343

p-values in parentheses
* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Reference categories: Amount of wealth: 1 million; Origin of wealth: entrepreneur; Use of wealth: charity; Identity: woman.

Table A7: Wealth Deservigness by Respondents Characteristics II

	(1) Low income	(2) Middle income	(3) High income	(4) No Real Estate	(5) Some Real Estate	(6) High Real Estate	(7) No or Low Assets	(8) Some Assets	(9) High Assets
Identity									
Man	-0.040	-0.042	-0.093	-0.020	-0.105*	-0.046	-0.014	-0.015	-0.114*
	(0.313)	(0.403)	(0.155)	(0.612)	(0.026)	(0.614)	(0.784)	(0.761)	(0.038)
Amount of wealth									
10 million	-0.164**	-0.261***	-0.150	-0.211***	-0.150*	-0.275*	-0.163**	-0.088	-0.261***
	(0.001)	(0.000)	(0.086)	(0.000)	(0.013)	(0.016)	(0.009)	(0.172)	(0.000)
50 million	-0.377***	-0.439***	-0.289***	-0.412***	-0.351***	-0.434***	-0.267***	-0.447***	-0.465***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Use of wealth									
Research	-0.073	-0.038	-0.209**	-0.089*	-0.100	-0.022	-0.131*	-0.038	-0.083
	(0.122)	(0.513)	(0.007)	(0.047)	(0.083)	(0.840)	(0.029)	(0.526)	(0.205)
Luxury Goods	-1.088***	-0.932***	-0.744***	-0.981***	-0.949***	-0.918***	-1.048***	-0.912***	-0.849***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Origin of wealth									
As employee	-0.251***	-0.494***	-0.498***	-0.302***	-0.459***	-0.518***	-0.318***	-0.316***	-0.474***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Inherited	-1.086***	-1.236***	-1.429***	-1.121***	-1.299***	-1.330***	-1.106***	-1.114***	-1.352***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Constant	6.331***	6.807***	6.199***	6.526***	6.421***	5.036***	6.649***	6.217***	6.209***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
1st vignette	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Controls	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Observations	5,840	3,346	1,901	6,268	3,606	1,108	3,773	3,126	2,807

p-values in parentheses
* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Reference categories: Amount of wealth: 1 million; Origin of wealth: entrepreneur; Use of wealth: charity; Identity: woman.

Low, middle and high income correspond to the following thresholds: less than €2,600 (53 percent of the sample), between €2,600 and €4,500 (30 percent), €4,500 or more (17 percent)

No, some and high real estate assets correspond to the following thresholds: No (54 percent of the sample), less than €100,000 (30 percent of the sample), €500,000 or more (9 percent)

Low, some and high financial assets correspond to the following thresholds: less than €5,000 (32 percent of the sample), between €5,000 and €50,000 (26 percent), €50,000 or more (24 percent)

Table A8: Tax Support by Respondents Characteristics I

	(1) Male	(2) Female	(3) Low Education	(4) Middle Education	(5) High Education	(6) West	(7) East	(8) Left	(9) Center	(10) Right
Identity										
Man	0.036	0.032	0.011	0.019	0.071	0.008	0.151	0.028	0.006	0.097
	(0.472)	(0.522)	(0.868)	(0.771)	(0.219)	(0.835)	(0.093)	(0.669)	(0.901)	(0.251)
Amount of wealth										
10 million	0.514***	0.336***	0.415***	0.413***	0.456***	0.403***	0.529***	0.445***	0.478***	0.262*
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.012)
50 million	0.781***	0.584***	0.731***	0.645***	0.674***	0.665***	0.700***	0.717***	0.687***	0.675***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Use of wealth										
Research	0.098	0.134*	0.208*	0.092	0.035	0.125**	0.025	0.049	0.168*	0.117
	(0.124)	(0.031)	(0.011)	(0.231)	(0.627)	(0.010)	(0.820)	(0.542)	(0.012)	(0.240)
Luxury Goods	0.945***	0.888***	1.074***	1.013***	0.683***	0.899***	1.053***	0.878***	0.991***	0.944***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Origin of wealth										
As employee	0.241***	0.163**	0.326***	0.320***	0.020	0.221***	0.062	0.025	0.286***	0.316**
	(0.000)	(0.008)	(0.000)	(0.000)	(0.777)	(0.000)	(0.567)	(0.752)	(0.000)	(0.002)
Inherited	0.128	0.079	0.086	0.158	0.101	0.132**	-0.047	0.089	0.136*	0.113
	(0.050)	(0.212)	(0.298)	(0.051)	(0.168)	(0.007)	(0.693)	(0.267)	(0.046)	(0.295)
Constant	3.510***	3.279***	3.575***	2.647***	3.822***	3.417***	3.862***	3.586***	3.577***	3.386***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
1st vignette	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Controls	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Observations	5,779	5,944	3,650	3,703	4,370	9,953	1,770	3,130	5,402	2,358

p-values in parentheses
* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$
Reference categories: Amount of wealth: 1 million; Origin of wealth: entrepreneur; Use of wealth: charity; Identity: woman.

Table A9: Tax Support by Respondents Characteristics II

	(1) Low income	(2) Middle income	(3) High income	(4) No Real Estate	(5) Some Real Estate	(6) High Real Estate	(7) No or Low Assets	(8) Some Assets	(9) High Assets
Identity									
Man	0.037	0.035	0.063	0.029	0.036	0.075	0.061	0.041	-0.009
	(0.456)	(0.596)	(0.470)	(0.562)	(0.557)	(0.533)	(0.343)	(0.533)	(0.900)
Amount of wealth									
10 million	0.411***	0.468***	0.416***	0.431***	0.443***	0.412**	0.434***	0.324***	0.536***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.007)	(0.000)	(0.000)	(0.000)
50 million	0.625***	0.799***	0.619***	0.604***	0.823***	0.719***	0.577***	0.628***	0.862***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Use of wealth									
Research	0.113	0.111	0.089	0.129*	0.034	0.140	0.200*	0.038	0.153
	(0.075)	(0.169)	(0.430)	(0.030)	(0.675)	(0.367)	(0.012)	(0.658)	(0.092)
Luxury Goods	0.916***	1.058***	0.659***	0.951***	0.802***	1.088***	1.006***	0.848***	0.909***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Origin of wealth									
As employee	0.166**	0.308***	0.108	0.123*	0.292***	0.171	0.188*	0.078	0.240**
	(0.007)	(0.000)	(0.333)	(0.039)	(0.000)	(0.239)	(0.018)	(0.344)	(0.010)
Inherited	0.065	0.083	0.250*	0.038	0.166*	0.322*	0.035	-0.099	0.321***
	(0.316)	(0.307)	(0.028)	(0.548)	(0.033)	(0.046)	(0.668)	(0.248)	(0.000)
Constant	3.563***	2.905***	3.427***	3.284***	3.095***	3.450***	3.264***	3.658***	3.219***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
1st vignette	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Controls	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Observations	5,851	3,346	1,911	6,299	3,600	1,115	3,776	3,135	2,813

p-values in parentheses
* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$
Reference categories: Amount of wealth: 1 million; Origin of wealth: entrepreneur; Use of wealth: charity; Identity: woman.
Low, middle and high income correspond to the following thresholds: less than €2,600 (53 percent of the sample), between €2,600 and €4,500 (30 percent), €4,500 or more (17 percent)
No, some and high real estate assets correspond to the following thresholds: No (54 percent of the sample), less than €100,000 (30 percent of the sample), €500,000 or more (9 percent)
Low, some and high financial assets correspond to the following thresholds: less than €5,000 (32 percent of the sample), between €5,000 and €50,000 (26 percent), €50,000 or more (24 percent)