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ABSTRACT

Beyond Income: Understanding Preferences for Redistribution Among the Top 1%*

Do top-income individuals support different levels of redistribution compared to the rest of society? If so, what drives these differences? We address these questions using a novel dataset that combines administrative tax records with unique survey data on the social and economic preferences of workers in Uruguay. We document a marked decline in support for redistribution among the Top 1% of the income distribution. Comparing this group with the Top 50-2%, we show that differences in support for redistribution are not solely explained by current income or demographics. A set of beliefs, perceptions, and views, including political ideology, meritocratic beliefs, and views on government, account for much of the observed differences. Instead, a set of behavioral traits and social preferences, such as altruism and risk aversion, measured through incentivized online games, contribute little to explaining the gap. Finally, the differences in support for redistribution persist even when comparing the Top 1% with otherhigh-incomegroups. Together, these findings suggest that the Top 1% is a distinct group with preferences for redistribution that differ from the rest of society, even from other high-income groups.

JEL Classification: D31, D63, D91, H20, H30

Keywords: top-income individuals, preferences for redistribution, behavioral traits, social preferences, beliefs, perceptions, views

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1 Introduction

Do top-income individuals exhibit different preferences for redistribution compared to the rest of society? If so, how large is this gap, and what factors drive these differences? In this study, we address these questions using a novel dataset that combines survey data and administrative tax records in Uruguay. Specifically, we use our data to study whether and why workers in the top 1% of the income distribution exhibit different preferences for redistribution than workers in lower positions of the income distribution.

There are at least three reasons why studying these questions is important. First, from a policy-making and welfare perspective, understanding the distinct attitudes of the top-income group is essential. One body of literature shows that the preferences of the rich disproportionately shape policy outcomes, as politicians often prioritize their interests (Gilens, 2012; Page et al., 2013). Top-income individuals also tend to be more politically active (Schlozman et al., 2012; Kalla and Broockman, 2016), influence public opinion (Bullock, 2011), and exert greater political power (Page and Gilens, 2017; Teso, 2022).[1] As a result, calls for increased redistribution by scholars (e.g., Saez and Zucman 2019) and politicians (e.g., CNBC, Mar. 25, 2024) naturally raise concerns about the extent to which economic elites may block reforms that conflict with their interests. These preferences may also affect institutional efficiency and, ultimately, aggregate social welfare (Acemoglu, 2006; Besley and Persson, 2009).

The second reason is the lack of evidence on the attitudes toward redistribution of top-income individuals, such as the top 1% income earners. This is surprising given the significant academic and public debate on inequality and taxation issues that often focuses on the top 1%. Evidence suggests that this group has more conservative views than the general population regarding policies related to taxation or social welfare programs (see e.g., Page et al. 2013 for

[1] Capozza and Srinivasan (2024) use two experiments to elicit individuals' welfare weights from general population samples. They conclude that individuals' weights are more progressive than the weights implied by the tax schedule and suggest that the overall gap between the two sets of weights could reflect that implemented policies are often more influenced by high-income individuals. Recent evidence challenges this view: in a cross-country analysis, Marechal et al. (2024) find that redistribution levels are more strongly associated with the preferences of the lower socioeconomic group.

the case of the US), which raises the question of whether their preferences for redistribution also differ from those of other citizens. If so, it becomes important to unravel the drivers of these potential differences, a gap in the literature that our study aims to fill.

Third, this study has empirical relevance for understanding the conceptual drivers of redistributive preferences. Two main perspectives offer distinct explanations. One emphasizes economic self-interest, where preferences depend on the expected costs and benefits of redistribution (Meltzer and Richard, 1981; Benabou and Ok, 2001). The other highlights the role of more stable factors, such as personal experiences, beliefs, perceptions of fairness, social norms, and identity-based preferences (Piketty, 1995; Luttmer and Singhal, 2011; Costa-Font and Cowell, 2015). This debate raises the question of whether top-income individuals oppose redistribution primarily due to economic incentives or because of shared beliefs and group loyalties. By examining a broad set of potential drivers, this study contributes evidence to this ongoing discussion.

Researching the preferences of top-income individuals poses substantial challenges due to sample size limitations and data availability in standard surveys–factors that likely explain the scarcity of empirical work on this topic. First, identifying individuals with very high income or wealth is complicated by self-reporting biases and "top coding", which often hinder accurate placement within the income distribution, especially at the very top. Second, standard surveys rarely offer large or representative samples of top-income individuals.[2] Third, analyzing what drives the gap in preferences for redistribution between top-income earners and the rest requires rich data on multiple explanatory factors. Due to these limitations, previous studies often relied on small samples (e.g., Page et al. 2013 surveyed 83 U.S. wealth-holders), self-reported income, or broader definitions of high-income groups (e.g., Gilens 2009; Gilens and Page 2014; Cohn et al. 2023; Page and Hennessy 2010 focus on the top 20%, 10%, 5%, or 4%, respectively).

We address these data issues using a different approach to surveying top-income indi-

[2] For instance, in a representative survey like the World Values Survey, the U.S. sample includes about 2,500 observations, implying only 25 individuals belong to the top 1%.

viduals. In collaboration with Uruguay's national tax agency, we targeted workers who filed a tax return and invited them to participate in our survey. As a result, we were able to survey a large and comprehensive sample of the Uruguayan population, particularly those at the top of the income distribution. In addition, we link survey data with tax records at the individual level. Since tax records cover the universe of registered workers and provide detailed information on individual income from third-party reports and tax returns, we can construct "objective" measures of income–including both labor and capital income for several years–and precisely identify the survey respondents' positions in the income distribution. We define top-income individuals as those who belong to the top 1% (N=230) of the (registered) income distribution of workers and use individuals with income above the median and below the top 1% ("Top 50-2%") distribution (N=6,670) as a comparison group.[3,4]

To measure preferences for redistribution, we use responses to a widely employed question about the role of government in reducing inequality between the rich and the poor. The survey also includes two different instruments to measure aspects that may shape individuals' preferences for redistribution according to the literature. Online adaptations of incentivized laboratory games elicit various behavioral parameters and social preferences, such as risk aversion and altruism. Additionally, non-incentivized survey questions, widely used in the social sciences, measure beliefs, perceptions, and views, such as the importance of merit and luck in people's economic outcomes, or trust in government.

One might be concerned about the external validity of using Uruguay as a laboratory to study preferences for redistribution, particularly those of top-income individuals. However, available data suggest that Uruguay is not unusual as a setting for this type of study. For example, top-income earners in Uruguay capture a share of total income similar to that of other higher-income countries, such as the U.S. (Burdín et al., 2022). Moreover, survey

[3] While ideally, we would want to compare samples from the top 1% to the rest of the population, the survey almost does not include individuals below the median income (see Figure A.2). Therefore, we use respondents in the Top 50-2% as a "second best" comparison group.

[4] To define the income groups, we use the average income of the last three years available in the data–2014-2016.

data indicate that attitudes about the importance of redistribution in Uruguay are fairly typical. For example, according to the World Values Survey, 42.9% of Uruguayans agree on the importance of taxing the rich and subsidizing the poor for democracy, compared to 42.5%, 48.2%, and 49.1% in other Latin American countries such as Colombia, Chile, and Ecuador, respectively, and 49.2% in the U.S. (Haerpfer et al., 2022).[5]

In the first part of our empirical analysis, we estimate the gap in redistribution support between individuals in the Top 1% and the Top 50-2% groups. We document that top-income individuals in Uruguay exhibit weaker support for redistribution compared to the lower-income group, on average. Unconditional analysis reveals that those in the Top 1% are between 25.3% and 33.1% less likely to "totally agree" with increasing redistribution through government intervention. This gap persists even after controlling for compositional differences between groups. Leveraging the granularity of our data, we present graphical evidence of support for redistribution across the income distribution and find an almost flat pattern across most of the income distribution, with a discontinuous decline at the top 1%. This graphical evidence suggests that the gap in attitudes towards redistribution between top-income and non-top-income individuals may be driven by a discontinuous fall at the top 1%. The results are very similar when using an alternative measure of preferences for redistribution and are robust across alternative definitions of the top-income group.

The second part of the study explores the factors that could explain why the Top 1% and the Top 50-2% groups support different levels of redistribution. We take advantage of the richness of our administrative and survey data, considering a wide range of explanatory factors that account for the dominant views on what shapes individual's preferences for redistribution: economic self-interest, and relatively permanent features associated with individual beliefs, perceptions, fairness views, social norms, and intrinsic preferences. Specifically, we

[5] The question statement is *"Please tell me for each of the following things how essential you think it is as a characteristic of democracy. Use this scale where 1 means "not at all an essential characteristic of democracy" and 10 means it definitely is "an essential characteristic of democracy": Governments tax the rich and subsidize the poor.* We consider "in favor" those who respond anything above 6 in the 1-10 scale. We downloaded the data and calculated the percent in favor for each country.

grouped these factors into three categories. First, a measure of current income–including labor and capital–based on tax records. Second, behavioral traits and social preferences, elicited from a series of well-known laboratory games implemented as incentivized survey questions, that may shape preferences for redistribution: risk-aversion, altruism, efficiency-seeking, preferences for merit, and interpersonal trust. Third, a set of beliefs, perceptions, and views, based on a series of (non-incentivized) standard survey questions: perception of inequality, trust in government, government efficiency, perceived mobility, meritocratic beliefs, perceived position in the income distribution, and political ideology.

We first examine whether and how the Top 1% and the Top 50-2% groups differ across these explanatory factors. Among the set of beliefs, perceptions, and views, individuals in the Top 1% trust the government less, perceive it as less efficient, hold stronger meritocratic beliefs, and lean further to the right on the ideological spectrum compared to those in the Top 50-2%. They also view inequality as less excessive, although they do not significantly differ in their perceptions of social mobility. Regarding behavioral traits and social preferences, we find that individuals in the Top 1% exhibit lower risk aversion and a stronger preference for valuing effort, while differences in altruism, efficiency-seeking behavior, and interpersonal trust between these groups were not statistically significant.

Second, we conduct a multivariate regression analysis to examine the empirical relevance of these factors in explaining the observed differences in support for redistribution between the Top 1% and the Top 50-2% groups and find that the gap persists even after controlling for significant differences in current income. Instead, variations in other explanatory factors–particularly beliefs, perceptions, and views-—appear crucial not only in predicting attitudes toward redistribution but also in explaining a substantial portion of the gap in support for redistribution between these income groups. For instance, the estimated gap in support for redistribution between the two income groups is reduced by half and is no longer statistically significant once we account for these factors.

Finally, for the portion of the gap that our covariates are able to explain, we perform

a Gelbach decomposition analysis (Gelbach, 2016) to quantify how each explanatory factor contributes to the gap in preferences for redistribution between the Top 1% and the Top 50-2%. Our findings confirm that the set of beliefs, perceptions, and views, are key drivers in explaining the differences in support for redistribution between the two income groups, more relevant than differences in current income and differences in behavioral traits and social preferences. Specifically, differences in political ideology, meritocratic beliefs, perceptions of inequality, and views on government efficiency are the most significant contributors to explaining the gap among all the explanatory variables used in this analysis. This result is driven by the fact that Top 1% and Top 50-2% individuals differ substantially in factors that are among the strongest predictors of preferences for redistribution.

In summary, the drivers of the gap in support for redistribution align with the two main explanations in the literature. Top-income individuals are less supportive of redistributive policies partly due to economic self-interest. However, while current income is relevant, other factors play an even larger role in explaining the gap between top– and non-top–income groups. A key finding is that top-income individuals share relatively stable characteristics that differentiate them from others and significantly contribute to their distinct preferences for redistribution.

This paper contributes to three strands of the literature. First, it contributes to the scarce but growing body of research on top-income individuals' attitudes toward redistribution (Page et al., 2013; Broockman et al., 2019; Suhay et al., 2020; Cohn et al., 2023). Closely related, Cohn et al. (2023) examine the preferences of the richest 5% in the U.S., showing they are less supportive of redistribution than the general population–a finding our study replicates, focusing instead on an even higher-income group: the top 1%.[6] Leveraging high-quality income data from tax records and a large sample, we nonparametrically document that the gap in preferences for redistribution emerges specifically at the top 1% of the income distribution. To our knowledge, our graphical evidence offers the clearest indication to date

[6] In an appendix, Cohn et al. (2023) show the differences they find are even larger when focusing on the top 1%. Suhay et al. (2020) confirm this using a similar sample.

that this gap may result from a discontinuous fall at the very top.

While Cohn et al. (2023) primarily focus on fairness preferences to explain the gap in attitudes toward redistribution, we consider a broader set of explanatory factors reflecting two dominant views: economic self-interest and relatively stable individual characteristics. Specifically, we include current income as a proxy for self-interest, following its central role in the literature (e.g., Alesina and Giuliano 2011), alongside measures of behavioral traits, social preferences, beliefs, and perceptions. Cohn et al. (2023) find that tolerance for inequality is the main driver, while other factors such as meritocratic beliefs, views on government, and altruism play little role. In contrast, we find that the gap between the Top 1% and the Top 50-2% is mostly explained by political ideology, meritocratic beliefs, perceptions of inequality, and views on government.

This paper also contributes to the literature on top earners. Recent work has shown that this group is predominantly male, often derives income from capital, and experiences lower intra– and intergenerational– mobility (Keister, 2014; Lemieux and Riddell, 2015; Atkinson et al., 2018; Boschini et al., 2020; Burdín et al., 2022). Other studies on their social preferences and behaviors suggest that top earners tend to be more selfish (e.g., Fisman et al. 2015[7]), more accepting of inequality (Cohn et al., 2023), less pro-social (Trautmann et al., 2013; Korndörfer et al., 2015; Levin et al., 2023), and more likely to attribute success to individual responsibility (Suhay et al., 2020). However, findings on altruism are mixed (Smeets et al., 2015; Andreoni et al., 2017; Hoffman, 2011; Cohn et al., 2023). We contribute by examining a broader set of dimensions, showing that the top 1% are less risk-averse, value merit more, perceive inequality as less excessive, hold more negative views of government, emphasize effort over luck, and align more with right-wing ideology than the rest of society.

Our study also contributes to the extensive literature on the determinants of individual preferences for government redistribution (see, e.g., Alesina and Giuliano 2011 for a review). First, while most studies rely on self-reported income–which may be prone to measurement

[7] Although this study focuses on an "educational elite"–a group likely to assume future positions of influence rather than the affluent per se–these concepts are likely correlated.

error (Moore and Welniak, 2000)–we use detailed, longitudinal income data from tax records.[8] Second, consistent with previous work, we find that stronger meritocratic beliefs (Fong, 2001; Suhay et al., 2020), higher perceived upward mobility (Alesina et al., 2018), and negative views of government (Kuziemko et al., 2015; Alesina et al., 2018; Page et al., 2013) are associated with weaker support for redistribution. Third, we contribute to a growing literature linking attitudes toward redistribution to behavioral parameters using adaptations of laboratory games implemented as incentivized survey questions (e.g., Durante et al. 2014; Kuziemko et al. 2015; Buser et al. 2016; Bechtel et al. 2018; Martínez 2023). In line with this work, we find that altruism (Cohn et al., 2023; Fisman et al., 2015, 2017), preferences for equality over efficiency (Cohn et al., 2023; Fisman et al., 2015, 2017), and risk aversion (Gärtner et al., 2017; Sinn, 1995) are predictive of support for redistribution.

The remainder of the paper is structured as follows. Section 2 describes the data and the survey design, defines the main variables of this study, and discusses potential selection issues. Section 3 presents the empirical strategy to estimate the gap in preferences for redistribution between top– and lower– income individuals and to quantify how each explanatory factor contributes to the gap. Section 4 presents the main results, while Section 5 provides additional results and robustness checks. Section 6 concludes.

2 Data, definitions, and representativeness

In this section, we present the data, address sample selection issues, and describe the definitions of income groups, the measures of preferences for redistribution, and the variables used to capture their potential determinants.

[8] Recent research finds minimal discrepancies between self-reported and administrative income data (Hvidberg et al., 2023).

2.1 Data: survey data

In collaboration with Uruguay's national tax agency and a team of coauthors from a companion paper (Bergolo et al., 2020), we conducted a survey targeting individuals who recently filed a tax return to capture their economic opinions and attitudes.[9] The survey was pre-registered in the Registry for Randomized Controlled Trials operated by the American Economic Association.[10] It was designed to target a sample of workers who filed an income tax return in 2016, the most recent year available in the tax records at that time. Mainly due to the high tax exemption threshold, most individuals in Uruguay are not required to file a tax return. However, even those exempt can still choose to do so if they wish to claim itemized deductions not reported by their employer or not subject to third-party reporting (such as rent or mortgage expenses). Although only a minority of workers file a tax return each year, these individuals contribute significantly to tax revenues. For instance, in 2016, about 16% of all registered labor income earners filed a tax return, accounting for nearly 45% of personal income tax revenues.

The initial pool of this universe consisted of 151,565 individuals registered in the tax agency's administrative database in 2016. Since invitations to participate in the survey were emailed, we excluded individuals without a valid email address registered with the tax agency, resulting in a final sample of 91,152 individuals who were invited to participate in the survey study.[11] Data collection took place between April and June 2019.

The invitation mentioned the objective of the survey–gathering economic opinions and

[9] The companion paper focuses on evasion decisions among taxpayers and how these decisions correlate with individual traits, perceived social norms, and beliefs.

[10] The survey and the experiments were previously registered in the AEA RCT Registry (RCT ID0004108). Although the specific hypothesis tested in this study, that individuals in the top 1% of the income distribution exhibit weaker support for redistribution than the rest of society, was not preregistered in our pre-analysis plan, we believe that the study offers a valuable contribution due to the novelty of our empirical approach and the significance of our findings. As outlined in the design reported in the registry, there is no reason to believe that our research design influenced the data collection process for the variables of interest or the results of this study.

[11] We excluded invalid email addresses, such as those without an "@", as well as email addresses that appeared more than once, which likely belonged to a tax preparer rather than the taxpayer, such as a family member or accountant. Potential selection issues arising from these exclusions are discussed in Section A.1.

attitudes–but provided no specifics regarding the hypotheses being tested.[12] It also highlighted a small monetary incentive for participating in the 20-minute survey: 20 raffle prizes of USD 150 each (plus additional potential rewards from incentivized games).[13] We also emphasized that participation in the survey was voluntary and that responses to the questionnaire would be treated confidentially and used only for academic purposes.

At the beginning of the survey, we collected background and demographic information about the respondents. The survey then included a series of online incentivized games designed to elicit different behavioral parameters that, according to the literature, shape individuals' preferences for redistribution, such as risk aversion, altruism, preferences for efficiency, and trust in others. The final section consisted of a series of questions commonly used in social science research to measure preferences, beliefs, perceptions, and views, such as the role of government in reducing inequality, the importance of merit in people's economic outcomes, perceived levels of upward mobility, and views on government.[14] Appendix G includes the English translation of the full survey questionnaire. Of the 91,152 invited individuals, 7,851 completed the entire survey–a response rate of 8.6%–and 7,424 successfully passed an attention check at the end of the survey.[15]

2.2 Data: administrative tax records

We use administrative tax records at the individual level provided by Uruguay's national tax agency. These records cover the universe of registered workers in Uruguay from 2009 to 2016 and allow us to track individuals across all relevant income tax bases during this period.[16]

[12] Appendix F includes an English translation of the invitation email.

[13] The median respondent completed the survey in 21.88 minutes.

[14] In this section, we randomized the order of the questions to mitigate any potential bias induced by a specific order.

[15] The attention check consisted of a final question thanking participants for paying attention to the instructions and asking them to select "none of the above" among several options indicating different feelings such as "joy", "anger", and "fear". We excluded from the final sample those participants who did not select "none of the above", as it could indicate that they were not paying close attention to the instructions.

[16] A registered job is one for which workers pay taxes. Based on 2016 household survey data (*Encuesta Continua de Hogares*), registered workers represented approximately 75% of the workforce in the country. Unregistered workers are not included in the tax records and are therefore excluded from this analysis.

The data include precise and objective information on reported labor and capital income, taxes paid, firms' characteristics, and basic demographic characteristics such as gender and age. Bergolo et al. (2020) provide further details on the structure of Uruguay's personal income tax system and the associated administrative records.

We use the tax data for two main purposes. First, it allows us to construct the entire distribution of workers' registered income and precisely calculate the income thresholds used to define income groups, such as the top 1% of the distribution. Second, we link survey responses to administrative tax records at the individual level to accurately determine each respondents' position in the income distribution and track their historical income trajectories. This approach provides an objective measure of income, avoiding reliance on self-reported data.[17]

2.3 Income groups definition

Since the survey targeted workers who file tax returns–a relatively high-income group–participants are concentrated in the upper segments of the income distribution. Figure A.1 shows that most respondents are above the median, with some located at the very top, including the top 1%. Ideally, we would compare the preferences for redistribution of top-income individuals (e.g., the top 1%) with those of the rest of the population (e.g., the bottom 99%). However, in this study, we compare the preferences of individuals in the top 1% with those earning above the median but below the top 1%, referred to as the "Top 50-2%". Based on this approach, we exclude 524 individuals below the median income, resulting in a final sample of 6,900 individuals. The Top 1% group includes 230 survey respondents who belong to the top 1% of the taxable income distribution among all registered workers in Uruguay. In contrast, the Top 50-2% group consists of 6,670 participants with income above the median but below the top 1%. The income measure used throughout this study is defined as the annual sum of wage income, income from self-employment, and capital income, as reported

[17] The dataset was anonymized after survey responses were matched to the administrative data to preserve confidentiality.

in the tax records. To define the two income groups, we use the average income over the last three available years (2014-2016). We take this approach because income can vary substantially from year to year. Averaging over three years provides a more stable basis for group classification.[18]

2.4 Sample selection and representativeness

The fact that our survey universe is limited to individuals who file tax returns and have positive labor income introduces selection issues in both observable and unobservable characteristics. For example, Top 1% individuals who file tax returns may differ in attitudes from those who do not. We evaluate these issues in Table 1. First, we compare the observable characteristics of the Top 1% in the population and in our invited sample using columns (4) and (5). Although differences are modest, invited individuals are somewhat more likely to be female, younger, lower-income, less mobile, less likely to have capital income, and more likely to be self-employed. A similar analysis for the Top 50-2% (columns (1) vs. (2)) reveals more pronounced differences, in part because within this group individuals with higher income are more likely to file tax returns and, thus, to be invited to the survey (see Figure A.2a). The invited sample in this group tends to be more female, younger, higher-income, more mobile, and more likely to have capital income and be self-employed.

Selection into survey participation presents an additional potential concern. Comparing observable characteristics between invited individuals and respondents (columns (2) vs. (3) and (5) vs. (6)), we find that respondents are generally similar to those invited, although they are more likely to be women and tend to be younger. Selection on unobservable characteristics is more difficult to assess and could be problematic–for example, if the individuals who choose to respond are those more inclined to share their views. This may be especially relevant among high-income individuals, who are less likely to be influenced by the financial

[18] When using a different definition of income, we use a different variable name. For instance, when we control for income in most regressions, we use income from the last available year and label it as *Current income*.

incentives offered to participate. Although we cannot rule out this possibility, to partially address this concern, Figure A.2b shows that response rates are relatively stable across the income distribution, including at the top. Overall, the observed differences between survey participants and their population counterparts appear to arise more from survey design limitations than from participation bias. These differences suggest that the estimated gap in support for redistribution is likely a conservative estimate, potentially understating the true differences between income groups. A more detailed discussion of sample selection and representativeness is provided in Section A.1.

2.5 Measuring preferences for redistribution

We use a survey question commonly employed in social science to measure preferences for redistribution. This question, henceforth referred to as *Role of Government*, asks participants whether the government should take action to reduce inequality between the rich and the poor, using a 4-point scale ranging from "totally disagree" and "partially disagree" to "partially agree" and "totally agree". While some studies use different questions to measure preferences for redistribution[19], variations of this question are among the most commonly used in empirical studies on preferences for redistribution (e.g. Choi, 2019; Alesina and La Ferrara, 2005). This question captures a general attitude toward redistribution without specifying support for any particular policy or targeting any specific group in society.

2.6 Drivers of the gap in preferences for redistribution

When studying differences in preferences for redistribution between the top 1% and the rest of society, the key question is what factors drive these differences among income groups. The literature identifies several potential drivers, which can be broadly categorized into two groups. The first group argues that individuals' preferences for redistribution are rooted in

[19] For instance, by asking participants to choose their desired tax rate for different groups, their level of agreement with various redistributive policies, or how they would redistribute resources between different targeted groups in society.

their economic self-interest and primarily depend on the expected costs and benefits of government intervention (Meltzer and Richard, 1981; Benabou and Ok, 2001).[20] Consequently, the hypothesis is that preferences for redistribution decrease with higher income levels or positions in the income distribution and with higher expectations of future income improvement. The second group of arguments emphasizes that differences in individual preferences may stem from relatively stable features associated with beliefs, perceptions, fairness views, social norms, and intrinsic preferences. These individual traits are linked to personal historical experiences and family background, including high or low social origins (Piketty, 1995; Bénabou and Tirole, 2006), and may be influenced by group loyalty or social identity (Luttmer, 2001; Costa-Font and Cowell, 2015). For instance, a history of misfortune can shape individuals' perceptions of fairness, making them more risk-averse and less optimistic about their beliefs and the future of society. Based on these arguments, the hypothesis is that differences between top-income and non-top-income individuals in personal traits such as altruism or risk aversion, as well as beliefs and views like perceptions of mobility or meritocratic beliefs, explain variations in support for redistribution.

We take advantage of the richness of our administrative and survey data and consider a wide range of explanatory factors when testing which group of arguments better accounts for the observed gap (if any) in support for redistribution between the Top 1% and the Top 50-2%. For clarity, we group these drivers into three categories: the first category corresponds to the first set of drivers, while the second and third categories correspond to the second group of drivers. For each category, we list the measures we use and the expected relationship with our main outcome. Appendix A.2 provides a more detailed description of each measure and their corresponding hypotheses.

***(I)* Individual income.** Income is one of the most important predictors of redistribution preferences (Alesina and Giuliano, 2011; Fong, 2001; Alesina and La Ferrara, 2005). Our

[20] Note that among the self-interest motivations are the valuation of inequality for instrumental motivations and the belief that it generates externalities affecting both individual and collective well-being. For a theoretical discussion, see Alesina and Giuliano (2011); for empirical evidence, see Bérgolo et al. (2022); Lobeck and Støstad (2023).

measure of income is based on tax records and indicates individuals' total registered income, and includes labor and capital income. We use the income from the last year available in the data (2016) and label it as *Current income*.[21,22] If people form their redistribution preferences based solely on the expected cost/benefit from redistribution policies, a disproportionately high perceived cost of redistribution for top-income individuals may explain the differences in support for redistribution between the Top 1% and the Top 50-2%.

***(II)* Behavioral traits and social preferences.** Besides the expected cost/benefit from redistributive policies, people also form their preferences for redistribution based on behavioral traits and social preferences. Therefore, differences in these aspects may help explain differences in support for redistribution between the Top 1% and the Top 50-2%. In order to investigate the importance of such factors in driving the observed gap in preferences for redistribution, we use a series of well-known laboratory games implemented as incentivized survey questions included in the survey questionnaire that are designed to measure specific behavioral traits and social preferences that may shape preferences for redistribution.[23]

Specifically, we include measures of *risk aversion*, *altruism*, preferences for equality vs. efficiency (*efficiency-seeking*), *preferences for merit*, and interpersonal *trust*. The hypothesis is that individuals who are more risk averse, more altruistic, prioritize equality over efficiency, value merit more, and have higher levels of trust in others are more likely to support redistribution.

***(III)* Beliefs, perceptions, and views.** Individuals also form preferences for redistribution based on their beliefs, perceptions, and broader views. As such, differences in these dimensions may help explain variation in support for redistribution between the Top 1% and

[21] Although the survey took place in 2019, this is our best approximation to actual current income, since it corresponds to the last available year in the data (2016).

[22] Notice that this is not the same definition we used to define the income groups, which was the average income of the last three years (2014-2016) available in the data.

[23] Previous literature suggests that high-income individuals have lower marginal utility of money (Cohn et al., 2023), supporting the inclusion of income as a control when examining preferences for redistribution. Incentive size may also affect responses differently between income groups. Although prior work finds that award size does not bias measures of social preferences or trust (Fehr and Schmidt, 2003; Johnson and Mislin, 2011), it could still introduce some bias. This reinforces the case for controlling for participants' current income.

the Top 50-2%. We use measures of the following dimensions, based on a series of standard (non-incentivized) survey questions included in our questionnaire: perceived level of inequality (*perception of inequality*), *trust in government*, perceived *government efficiency*, perceived upward mobility (*perceived mobility*), beliefs about the role of merit vs. luck in the income-generating process (*meritocratic beliefs*), perceived position in the income distribution (*perceived position*), and political self-placement on the left-right spectrum (*political ideology*).

The hypothesis is that individuals who perceive that inequality levels are higher, trust the government more and think of it as a more efficient institution, perceive lower levels of upward mobility, believe luck is more important than merit in the income generating process, perceive themselves in lower positions of the income distribution and are more left-wing, exhibit stronger support for redistribution.

Finally, we use a set of individual *socioeconomic and demographic* characteristics as control variables following previous studies (Alesina and Giuliano, 2011; Alesina et al., 2018), that include whether individuals receive *Capital income*; individuals' *Past mobility* history; an indicator of *Self employment*; a gender indicator–*Female*–; *Age*; and *Educational level* (see Appendix A.2 for a complete description of these variables).

3 Empirical strategy

We use an intuitive regression framework to examine the extent to which individuals in the Top 1% support lower levels of redistribution compared to those in the Top 50-2%, and to assess the role of income, a set of behavioral traits and social preferences, as well as a set of beliefs, perceptions, and views in explaining these differences. Specifically, we estimate the following equation:

$$Y_i = \beta Top\ 1\%_i + \mu I_i + \delta W_i + \lambda Z_i + \gamma X_i + \epsilon_i \tag{1}$$

where Y_i is our measure of support for redistribution; $Top\ 1\%_i$ is a dummy variable indicating whether individual i belongs to the Top 1% group or to the Top 50-2%; I_i corresponds to current income, W_i is a vector of behavioral traits; Z_i is a vector of beliefs, perceptions, and views; X_i is a vector of socioeconomic and demographic characteristics; and ϵ_i is the error term. Finally, $\beta, \mu, \delta, \lambda$ and γ are vectors of parameters.

Given the nature of our dependent variable–a 4-point scale–we collapse it into a binary indicator equal to one if the individual "totally agrees" with redistribution. We then estimate a probit model and a linear probability model using this binary outcome. As an alternative specification, we also use the original 4-point scale as the dependent variable and estimate an ordered probit model. For simplicity, and because the results are very similar across specifications, we present only the probit and linear probability model estimates in the main text and report the ordered probit results in the Appendix.

To estimate the gap in support for redistribution between individuals in the Top 1% and those in the Top 50-2%, we begin by estimating the model in Equation 1 using only *Top 1%* as the explanatory variable (the *base model*). Our parameter of interest is the marginal effect of *Top 1%* in the probit model and the coefficient β in the linear probability model, both of which represent the average difference in the probability of "totally agreeing" with redistribution between individuals in the Top 1% and those in the Top 50-2%. To explore what might explain this gap, we then estimate a *full model* that sequentially adds controls for individual current income, the set of behavioral traits and social preferences, the set of beliefs, perceptions, and views, as well as socioeconomic and demographic characteristics. We examine how the marginal effect of the *Top 1%* indicator changes as these additional factors are introduced.

Finally, to quantify the extent to which each explanatory factor–or group of factors–contributes to the gap in preferences for redistribution between the Top 1% and the Top 50-2%, we perform a Gelbach decomposition analysis (Gelbach, 2016), as is common in this literature (e.g., Stantcheva, 2021). Given that all covariates in our study are correlated,

the Gelbach decomposition offers a more suitable approach than the standard practice of sequentially adding controls to a base model. Moreover, it nests the widely used Oaxaca-Blinder decomposition (Jann, 2008).

Briefly, based on OLS estimates of the gap in support for redistribution, this method first calculates the *explained* portion of the gap by taking the difference between the estimated coefficient $\hat{\beta}_{\text{base}}$ from the *base model* (without controls) to $\hat{\beta}_{\text{full}}$ from the *full model* (with the complete set of controls). Then, using the omitted variable bias formula, it decomposes the *explained* gap and quantifies the contribution of each covariate to that portion of the gap. The two income groups may differ in their support for redistribution either because they differ in observed characteristics–e.g., altruism–or because these characteristics influence their redistribution preferences differently. See Appendix C for a detailed description of this decomposition.

4 Results

The results are presented in two subsections. First, we estimate the gap in support for redistribution between individuals in the Top 1% and the Top 50-2% groups. Second, we focus on the sources of such differences, where we explore the relevance of income, the set of behavioral traits and social preferences, and the set of beliefs, perceptions, and views.

4.1 Estimating the gap in preferences for redistribution

Figure 1 shows the responses to the survey question on support for redistribution–*Role of Government*, our primary outcome–by income group. First, there is a lower (higher) share of individuals in the Top 1% who totally or partially agree (disagree) with a more active role of the government in reducing inequality compared to the Top 50-2% group. Additionally, the greatest discrepancy between both income groups arises in the category that reflects the strongest support for redistribution ("totally agree"): 30.4% for individuals in the Top 1%

vs 40.8% in the Top 50-2% (p-value=0.002).

Regression evidence corroborates that respondents in the Top 1% exhibit weaker support for redistribution than those in the Top 50-2%, on average. Table 2 presents estimation results from Equation 1, where the dependent variable is an indicator for "totally agree" with redistribution, based on our *Role of Government* survey question. Column (1) reports the estimated coefficients from the *base model*, which includes only the *Top 1%* dummy as the explanatory variable. Panels A and B show the marginal effects from the probit model and the OLS coefficient, respectively, associated with the *Top 1%* indicator. Both estimates are negative, statistically significant, and of similar magnitude, indicating that, on average, individuals in the Top 1% are between 10.3 and 10.8 percentage points less likely to "totally agree" with redistribution. These effects are also economically meaningful: they imply that individuals in the Top 1% are between 25.3% and 33.1% less likely to fully support redistribution than those in the Top 50-2%. Similar results are obtained using an ordered probit model with the original 4-point scale *Role of Government* variable as the outcome (see Table D.1).

The gap in support for redistribution observed above could be driven by compositional differences, as the two groups differ in several socioeconomic and demographic characteristics (see Table 1 or refer to Burdin et al., 2020, for further details). Panel B of Table 2 presents estimates that control for these characteristics–gender, age, educational level, capital income earner status, self-employment, and past mobility. The results show that the estimated gap in support for redistribution persists across all specifications. In fact, the point estimates are up to one third larger in magnitude when these controls are included.[24]

If income were the sole determinant of preferences for redistribution, the observed gap might be simply capturing a–perhaps linear–negative relationship between the two variables. However, Figure 2 suggests this is not the case in our setting. The figure provides a nonpara-

[24] This is consistent with Cohn et al. (2023), who also find that controlling for socioeconomic and demographic differences increases the estimated gap in attitudes toward government redistribution between the wealthy and the rest of the population.

metric view of support for redistribution across the income distribution, offering a clear and transparent illustration of the relationship between income and redistributive preferences. Panel (a) shows the "average" support for redistribution–based on the 4-point scale *Role of Government* variable, where 1 indicates "totally disagree" and 4 indicates "totally agree"–by income percentile. Because averaging a categorical variable imposes linearity across categories, panel (b) instead uses a binary version, displaying the share of individuals who "totally agree" with increasing redistribution. In this panel, each dot represents the percentage of respondents who fully support redistribution at each percentile of the income distribution. Both panels reveal a nearly flat pattern across most of the distribution, with a sharp, discontinuous drop in support precisely at the top 1%. This suggests a pronounced discontinuity in preferences among the top-income group. In other words, the documented gap between the Top 1% and the Top 50-2% appears to be driven by significantly lower support for redistribution among the Top 1%. To our knowledge, this is the first nonparametric evidence showing that the divergence in preferences for redistribution is concentrated at the top 1%–or possibly even higher.

In summary, individuals in the Top 1% exhibit significantly weaker support for redistribution than those in the Top 50-2%. This gap is driven by a sharp, discontinuous decline in support at the top 1% of the income distribution and persists even after accounting for compositional differences between the two groups.

4.2 Explaining the gap in preferences for redistribution

Now, we turn to the factors that may help explain why the top 1% and the top 50-2% groups support different levels of redistribution. As described in section 2.6, we grouped these factors into three categories: individual income; behavioral traits and social preferences; and beliefs, perceptions, and views.

4.2.1 What factors may explain the gap in preferences for redistribution?

Correlation Analysis. We first present a preliminary correlation analysis between the explanatory variables and our main outcome–*Role of government*–in Table 3 (Figure B.1 in the appendix provides a complementary analysis). Column (1) reports pairwise correlations between support for redistribution and each variable grouped as Income (panel A); Behavioral traits and social preferences (panel B); and Beliefs, perceptions, and views (panel C). Columns (2) and (3) report the corresponding confidence intervals and p-values, while column (4) reports the corresponding q-values to account for multiple hypothesis testing (Benjamini and Yekutieli, 2001).[25] Most correlation coefficients are statistically significant, and precisely estimated.[26] The absolute values of the correlation coefficients range from 0 to 0.450.

The analysis shows, first, that individual current income is negatively associated with support for redistribution, as expected, although the correlation coefficient is small. Second, measures of behavioral traits and social preferences generally display weak correlations with redistribution preferences, but all in the expected direction: individuals who are more risk-averse, more altruistic, less meritocratic, and more trusting tend to support higher levels of redistribution. Finally, survey-based measures of beliefs, perceptions, and views exhibit stronger correlations with support for redistribution than other covariates, with political ideology, views on government, and meritocratic beliefs emerging as the most influential variables. All coefficients have the expected sign. These results suggest that individuals who support greater redistribution are more likely to perceive inequality as "too high" (as opposed to "adequate" or "too low"), hold more favorable views of the government, perceive intergenerational mobility as limited, believe that luck matters more than effort in the income-generating process, identify as more left-leaning on the political spectrum, and view themselves as occupying a lower position in the income distribution.

Raw differences between groups. After establishing that most of the factors potentially

[25] Because we are evaluating the statistical significance of 13 different correlations, a natural concern is false positives due to multiple hypothesis testing.

[26] Only 1 out of the 13 explanatory variables have correlations that are statistically not significant after accounting for multiple-hypothesis testing (defined as q-values below 0.1).

explaining the observed gap in support for redistribution are correlated with our main outcome, we examine whether–and how–individuals in the Top 1% differ from those in the Top 50-2% along these dimensions. Figure 3 illustrates differences across two broad categories: behavioral traits and social preferences, and beliefs, perceptions, and views. For comparability, each measure is standardized to have a mean of 0 and a standard deviation of 1. The figure presents the average standardized value by income group, along with 95% confidence intervals.

The comparison of behavioral traits and social preferences–shown in the top panel of the figure–reveals several differences. First, individuals in the Top 1% are significantly less risk-averse than those in the Top 50-2% (diff.=0.26 SD, p-value<0.001). Second, while individuals in the Top 1% exhibit slightly lower levels of altruism, the difference is not statistically significant, contributing to the mixed findings in the empirical literature (Hoffman, 2011; Korndörfer et al., 2015; Piff et al., 2010; Chen et al., 2013; Andreoni et al., 2017; Cohn et al., 2023). Third, although Top 1% individuals tend to be more efficiency-seeking, the difference is not statistically significant (p-value=0.179), in contrast to previous findings for educational elites in the U.S. (Fisman et al., 2015). Fourth, Top 1% individuals place more value on effort, as reflected in their more unequal allocations when effort differences are observed (diff.=0.16 SD, p-value=0.014), consistent with previous evidence (Cohn et al., 2023). Finally, there are no significant differences between the groups in levels of interpersonal trust (p-value=0.639).[27]

When analyzing the measures grouped as beliefs, perceptions, and views–shown in the bottom panel of the figure–the differences between income groups are notably larger. First, individuals in the Top 1% perceive the level of inequality as less excessive than those in the Top 50-2% (p-value<0.001), consistent with previous findings (Cohn et al., 2023) and with theoretical predictions (Piketty, 1995). Second, Top 1% individuals hold a more negative

[27] When using a non-incentivized question to measure trust, we find significant differences between the two groups. Wealthier individuals tend to report higher levels of interpersonal trust: 55 % of this group respond that one can trust most people, compared to 45% in the rest of the sample. This difference could be explained by how respondents react to the use of incentives. In the regressions, we choose to use the trust measure based on the incentivized game. It is plausible to assume that this approach mitigates potential measurement errors that could be correlated with our outcome of interest: preferences for redistribution.

view of the government: they exhibit lower trust (diff.=0.17 SD, p-value=0.011) and perceive it as less efficient (diff.=0.42 SD, p-value<0.001). This aligns with Atria et al. (2020) but contrasts with Cohn et al. (2023), who found no significant differences between the top 5% and bottom 95% in the U.S. Third, Top 1% individuals view effort as more relevant than luck in determining economic outcomes (diff.=0.32 SD, p-value<0.001), in line with predictions from theoretical models (Piketty, 1995) and some prior evidence (Suhay et al., 2020), though inconsistent with other studies (Cohn et al., 2023). Fourth, individuals in the Top 1% are more aligned with the political right on the left-right ideological spectrum (diff.=0.35 SD, p-value<0.001). Fifth, as expected, they perceive themselves as being in higher positions within the income distribution, although some degree of misperception may remain.[28] Finally, the two groups show no significant differences in their perceptions of upward mobility. If anything, Top 1% individuals appear slightly more pessimistic, contrary to our expectations. This may reflect their personal experiences of persistent status within the upper tail of the income distribution, both over time and across generations.

Finally, as expected, the average differences in current income between individuals in the two income groups are substantial. For example, Table 1 shows that, on average, annual income among Top 1% individuals is more than four times higher than that of individuals in the Top 50-2% group.

The differences documented above offer plausible explanations for why individuals in the Top 1% express lower support for redistribution than those in the Top 50-2%. While personal income is a natural candidate–given consistent evidence that higher income correlates with weaker preferences for redistribution (Alesina and Giuliano, 2011)–other factors may also play a role. Differences in behavioral traits may contribute: Top 1% individuals are less risk-averse and place greater value on effort, traits associated with lower support for redistribution (Cohn et al., 2023; Durante et al., 2014; Sinn, 1995; Gärtner et al., 2017). However,

[28] The survey question provides three broad income categories (bottom 20%, middle 60%, top 20%), so while individuals in the Top 1% tend to place themselves higher than those in the Top 50-2%, their perceptions may still be imprecise.

aside from preferences for merit, the other behavioral measures show a limited correlation with preferences for redistribution. In contrast, differences in beliefs, perceptions, and views appear to be more relevant. Stronger meritocratic beliefs likely lead Top 1% individuals to perceive the income distribution as fair and therefore see less need for redistribution (Alesina and Angeletos, 2005). Similarly, viewing inequality as "adequate" or even "very low" reduces their motivation to support redistributive action (Alesina and Giuliano, 2011). Lastly, more negative views of government effectiveness and trustworthiness further reduce support for redistribution among this group (Alesina et al., 2018; Kuziemko et al., 2015). These differences in beliefs, given their strong empirical association with preferences for redistribution, likely play a central role in explaining the observed gap.

Regression Analysis. We now assess the extent to which our explanatory variables account for the observed gap in preferences for redistribution between the Top 1% and the Top 50–2%. Columns (3)–(6) of Table 2 present results from multivariate regressions based on Equation 1, where we sequentially add groups of explanatory variables: current income; behavioral traits and social preferences; and beliefs, perceptions, and views. All specifications include the set of socioeconomic and demographic controls. For simplicity, we report only the estimated coefficient on the *Top 1%* indicator. The complete set of estimated coefficients for each specification is reported in Tables D.2-D.3. It is important to note that these estimates reflect correlations and should not be interpreted as causal effects.

Column (3) includes current income in the regression as a control. The coefficient of the Top 1% indicator in columns (1) and (2) could be simply capturing a smooth and negative relationship between individuals' current income and support for redistribution. In that case, the coefficients associated with the Top 1% dummy should be close to zero once we control for current income. However, even though lower in magnitude, we still observe negative and statistically significant coefficients for the Top 1% dummy once current income is included.[29]

[29] The significance of the Top 1% indicator could reflect misspecification in the relationship between current income and preferences for redistribution. However, the estimated coefficients for current income and the Top 1% indicator remain stable whether included jointly or separately. Although concerns about the functional form of current income cannot be entirely ruled out, the evidence suggests this is not a major

The estimates in panels A and B indicate that the Top 1% are roughly 9 p.p less likely to support government redistribution compared to the Top 50-2%, even after controlling for current income. This result suggests that, although relevant, log of current income alone cannot explain all the observed differences in support for redistribution between the two income groups.[30]

Let us now turn to the role of behavioral traits and social preferences. Column (4) reports regression estimates based on the same model as in Column (3), but with the addition of controls for these factors. The results show that this set of covariates has limited explanatory power for the gap in support of redistribution. The coefficients on the *Top 1%* dummy for being "totally agree" with redistribution decrease slightly once these variables are included, but remain statistically and economically significant across all specifications.

Additionally, Column (5) evaluates whether observed differences in support for redistribution may be explained by differences in beliefs, perceptions, and views, presenting regression results that include this set of covariates as controls. Somewhat contrary to previous findings, this set of variables appears relevant in explaining the gap in attitudes toward redistribution between the two income groups. The estimated coefficients of the *Top 1%* dummy decrease by at least 70% relative to the results in Columns (2)–(4) and are no longer statistically different from zero. For instance, according to the probit model specification (panel A), individuals in the Top 1% are 2 p.p. less likely to "totally agree" with increasing redistribution compared to those in the Top 50-2%. In summary, once we account for this set of beliefs, perceptions, and views, there are no significant differences in support for redistribution between the two income groups. This result reflects the fact that, as documented above, Top 1% individuals differ substantially in these dimensions (see Figure 3), which are also strong predictors of preferences for redistribution (see the full set of estimates in Tables D.2-D.3).

issue. Nonetheless, it remains a consideration when interpreting the results.

[30] Notice that the measure of current income used in this regressions–individual income from the last available year (2016)– differs from that used to define the income groups–average individual income of the last three years available (2014-2016)–. Therefore, we can interpret the Top 1% coefficient as the differences in support for redistribution between the two groups, holding *current income* and other socioeconomic characteristics constant.

Finally, column (6) of Table 2 presents the results from a regression that includes the entire set of explanatory factors as controls, and the estimated coefficients associated to the Top 1% dummy are quite similar to those shown in column (5), slightly smaller in magnitude, and statistically not significant. All the results are qualitatively and quantitatively very similar when using an ordered probit model (see Table D.1).

Taken together, the results from this section show that factors such as beliefs, perceptions, and views appear to be important not only in determining attitudes toward redistribution but also in explaining a large part of the gap in support for redistribution between the two income groups.

4.2.2 How much does each factor contribute to the gap?

We now quantify how much each variable–or group of variables–contributes to the gap in redistribution support between the Top 1% and the Top 50-2%. To do that, we perform a Gelbach decomposition (Gelbach, 2016). Based on the OLS estimates of the gap in support for redistribution between the two income groups, this method first estimates the *explained gap* by comparing the estimates of the gap in the *base model* without controls $\hat{\beta}_{base}$ (panel B, column 1 of Table 2) with the *full model* including the complete set of controls $\hat{\beta}_{full}$ (panel B, column 6 of Table 2). The *explained* gap is given by the difference (in absolute value) between $\hat{\beta}_{base}$ and $\hat{\beta}_{full} = 0.103 - 0.018 = 0.085$. Hence, the *explained* gap–henceforth just the "gap"–accounts for 82.5% of the *observed* gap, and is the one the Gelbach decomposition assesses. Then, using the omitted variable bias formula, the Gelbach method decomposes the gap and evaluates how much each covariate contributes to it (see Appendix C for a detailed description of this method).

Figure 4 presents the results for the Gelbach decomposition. Each bar indicates the percentage of the gap that can be attributed to a specific variable or group of variables. Positive values indicate that differences in those variables are increasing the gap, and once we control for them, the gap narrows. Negative values imply that differences in those variables

are closing the gap, and once we control for them, the gap increases. The sum of all contributions must equal 100%. Panel (a) shows the results by groups of explanatory variables: current income; behavioral traits and social preferences; beliefs, perceptions, and views; and socioeconomic and demographic characteristics. The results show that the groups of variables contribute to the gap in a heterogeneous manner. On one hand, the group of socioeconomic and demographic characteristics contributes negatively, meaning that the heterogeneity in these characteristics between the two income groups is closing the gap in support for redistribution, so the gap actually increases once we control for them (consistent with results in regression analysis, see Table 2). Specifically, controlling for these aspects increases the gap by 51.5%. On the other hand, current income, the set of behavioral traits and social preferences, and the set of beliefs, perceptions, and views contribute positively to the gap, meaning that heterogeneity in these covariates between the two income groups partially explains the gap in support for redistribution, so the gap narrows once we control for them. The results are consistent with our takeaway from the regression analysis. First, behavioral aspects play a minor role, accounting for only 6.4% of the gap. Second, current income plays a more important role, accounting for 16% of the gap between the two income groups. Third, the set of beliefs, perceptions, and views has the greatest contribution, accounting for 129.1% of the gap. This is consistent with our previous finding that individuals from the Top 1% and the Top 50-2% differ greatly in this set of covariates that are strong predictors of support for redistribution.

Finally, Panels (b), (c), and (d) break down the results by variable within each group. Panel (b) shows that although behavioral traits and social preferences contribute little to the overall gap, most of their contribution comes from risk aversion and preferences for merit, with other covariates playing a minor role. This is consistent with the finding that Top 1% individuals are less risk-averse and more efficiency-seeking–both traits associated with lower support for redistribution. Panel (c) highlights that the large contribution of beliefs, perceptions, and views to the gap in redistribution preferences (129.1%) is primarily driven by

political ideology (51.7%), meritocratic beliefs (22.2%), perception of inequality (21.5%), and views on government efficiency (21.1%), with other variables playing a relatively smaller role. These four factors–with the exception of age–emerge as the strongest predictors of the gap in support for redistribution, jointly accounting for 116.5% of it. This pattern can be explained by two key findings: first, these variables are strong predictors of support for redistribution (see Table 3 and Tables D.2–D.3); and second, Top 1% and Top 50-2% individuals differ markedly along these dimensions (see Figure 3), with the former more likely to believe that effort outweighs luck in determining economic outcomes, to identify as more right-leaning, to perceive inequality as "adequate", and to hold more negative views of government efficiency.

5 Additional results and robustness checks

5.1 Alternative measure of preferences for redistribution

Some studies have used alternative measures of preferences for redistribution that specify which groups will bear the cost or allow individuals to express preferences regarding who should contribute or what policy to implement (in-kind transfers; cash transfers; progressive taxes, etc) (e.g., Alesina et al., 2018; Alesina and Giuliano, 2011; Alesina and La Ferrara, 2005; Cohn et al., 2023; Suhay et al., 2020). We examine whether our main results hold when using an alternative measure of preferences for redistribution: *More Progressive Taxes*, derived from a different survey question that asks participants to what extent they agree or disagree with the statement "The tax system should be more progressive". As with *Role of Government*, there are four possible responses ranging from "totally disagree" to "totally agree". This variable also captures support for redistribution, but through a specific policy–greater tax progressivity. Importantly, the question explicitly identifies who would bear the cost of increased redistribution: individuals with higher incomes.[31] While the results are

[31] This question differs from that used for *Role of Government*, where preferences are revealed without explicitly stating the costs. This could lead respondents to express greater support for redistribution–for example, for reasons related to self-image–because they do not internalize the potential costs.

expected to be similar, they may still differ, as support for redistribution in a general sense may not fully align with support for this specific policy.[32]

Figure 5 shows that the distribution of responses to this alternative survey question is very similar to that of our main measure, *Role of Government*. Specifically, while panel (a) indicates that the overall distribution of responses is similar across income groups compared to Figure 1, panels (b) and (c) show a discrete drop in support for redistribution at the top 1% of the income distribution, closely mirroring the pattern observed in Figure 2. If anything, the gap in support for redistribution appears even larger when using this alternative measure.

Finally, the main results remain robust when using this alternative measure of preferences for redistribution in the regression analysis. Table 4 replicates Table 2, but uses an indicator for "totally agreeing" with making the tax system more progressive as the dependent variable. The results are qualitatively similar but quantitatively larger–that is, the gap in support for redistribution between the Top 1% and the Top 50-2% is greater across specifications. This suggests that when it is made explicit that higher-income individuals will bear the cost of redistribution policies, the gap in support becomes even more pronounced. Moreover, this difference cannot be fully accounted for by our set of explanatory variables, as the gap remains statistically and economically significant even after including the full set of covariates (column 6).

5.2 Robustness checks

We assess whether the results are robust to alternative definitions of top– and lower–income groups. Most previous studies on top incomes take an empirical approach, as there is no single theoretical definition of a top-income individual. Consequently, the literature typically identifies this group based on descriptive statistics of the income distribution. Throughout the paper, we define income groups using the top 1% and the top 50-2%, based on average

[32] In particular, given their position in the income distribution, it is expected that top (low)-income participants perceive more progressive schemes as more (less) costly for them and thus are more likely to disagree (agree) with such policies.

income over the last three years available in the tax records (2014–2016). In this section, we summarize our robustness checks and show that the main results hold when using alternative definitions of top-income individuals. A more detailed description of the robustness exercises and results is provided in Appendix E.

Although the top 1% is a widely used definition of top-income or wealthy individuals, other studies have focused on broader groups, such as the top 5% (Cohn et al., 2023). We replicate our main analysis by defining top-income individuals as those in the top 5% of the income distribution and comparing their preferences for redistribution with those in the top 50-6% (individuals above the median and below the top 5%). We find that the gap in support for redistribution is much smaller in magnitude, suggesting that the top 1% constitutes a distinct group with preferences that differ from the rest of society, even when compared to other high–but not as high–income individuals. This result is supported by Figure 2 and the additional exercises presented in Appendix E.

Additionally, many inequality studies have shown that groups such as the top 0.1% or even the top 0.001% are critical drivers of income inequality patterns (e.g., Piketty and Saez, 2003). These groups are not only theoretically interesting, but could also contribute significantly to our results. However, replicating the analysis using such thresholds is not feasible in our context due to the small number of survey participants in these extreme positions of the income distribution. Nevertheless, Figure E.1 shows that our results are not driven by a few extremely high-income individuals, such as those in the top 0.1% (see Appendix E for more details).[33]

Finally, we show that our results are robust to alternative definitions of the Top 1% group–for example, when considering only individuals who have been persistently in the top 1% of the income distribution over time, or those who have reached this status at least once

[33] An alternative approach would be to define top-income individuals as those whose income depends primarily on capital income. This definition, which has a theoretical foundation, builds on the idea that preferences for redistribution may vary with the source of income. In Uruguay, there is substantial overlap between being in the top 1% and receiving capital income (Burdin et al., 2020). For this reason, capital income is included as a control variable in the regression analysis rather than as a basis for defining income groups.

in recent years. Furthermore, the results indicate that the gap in support for redistribution is even larger when focusing on individuals who are persistently in the top 1% (see Appendix E).

6 Final comments

This study examines whether–and why–individuals at the top of the income distribution in Uruguay have different preferences for redistribution compared to the rest of society. Using novel survey data linked to administrative tax records, we accurately identify individuals' positions within the income distribution and analyze their preferences for redistribution. We find that those in the top 1% exhibit significantly weaker support for redistribution than individuals below the top 1% but above the median. This gap suggests that individuals with greater political influence may be less inclined to support redistributive policies than the broader population.

Exploiting the richness of our data, we examine the factors underlying the gap in support for redistribution between the Top 1% and the Top 50–2% groups. This gap persists even after controlling for current income and sociodemographic characteristics, suggesting that additional factors contribute to the lower support among individuals in the Top 1%. We focus on behavioral traits and a set of beliefs, perceptions, and views commonly associated with preferences for redistribution. We find that top-income individuals are less risk-averse, place greater value on effort, and hold more conservative beliefs and views: they lean more right-wing, have stronger meritocratic beliefs, perceive inequality as more acceptable, and have more negative views of government. Although we cannot fully explain the gap, our preferred OLS specification accounts for 82.5% of it. A Gelbach decomposition reveals that while behavioral traits contribute relatively little, beliefs, perceptions, and views–particularly political ideology, meritocratic beliefs, inequality perceptions, and views on government–explain a substantial share of the difference. This result reflects the substantial differences between the Top 1% and Top 50-2% groups along these dimensions, which are among the

strongest predictors of support for redistribution.

Additionally, we find similar results when using preferences for a more progressive tax system as our outcome, and across several robustness checks. Interestingly, additional results suggest that the Top 1% represents a distinct group with preferences that differ even from those of other high-income earners.

Our analysis suggests that top-income individuals are less supportive of redistributive policies, partly because such policies impose higher personal costs. However, this is only part of the explanation. These individuals also share behavioral traits, beliefs, perceptions, and views that distinguish them from the rest of society (Piketty, 1995). Our analysis shows that the Top 1%, which tends to retain its income status over time, constitutes a relatively small and homogeneous group. These differences may reflect personal and family experiences and are consistent with the idea that preferences for redistribution are shaped by group loyalty (Luttmer, 2001), social identity (Evans, 2000; Shayo, 2009; Klor and Shayo, 2010), or shared interests, although further research is needed to better understand these mechanisms.

The finding that high-income individuals form a cohesive group with shared attitudes and a preference for limited redistribution offers new insight into their role in shaping policy outcomes. These results support the hypothesis that opposition to redistribution is grounded in shared group interests. Moreover, the concentration of economic resources and political influence among top income groups can distort the functioning of economic and social institutions. If these groups engage in rent-seeking behavior, they may perpetuate inequality and undermine long-term welfare (Acemoglu, 2006; Besley and Persson, 2009). Their disproportionate influence may also erode democratic processes (Robeyns, 2019), particularly in developing countries, where inequality is typically higher and institutions are weaker. These findings underscore the importance of institutional designs that limit undue influence over policy making.

Finally, it is important to note that the survey participants in this study are not random samples of their respective income groups and are therefore not fully representative of the

broader population. Further research using more representative surveys and targeted experiments with high-income or wealthy individuals is essential to deepen our understanding of how the rich think about redistribution, whether their preferences differ from those of the rest of society, and the underlying reasons for such differences.

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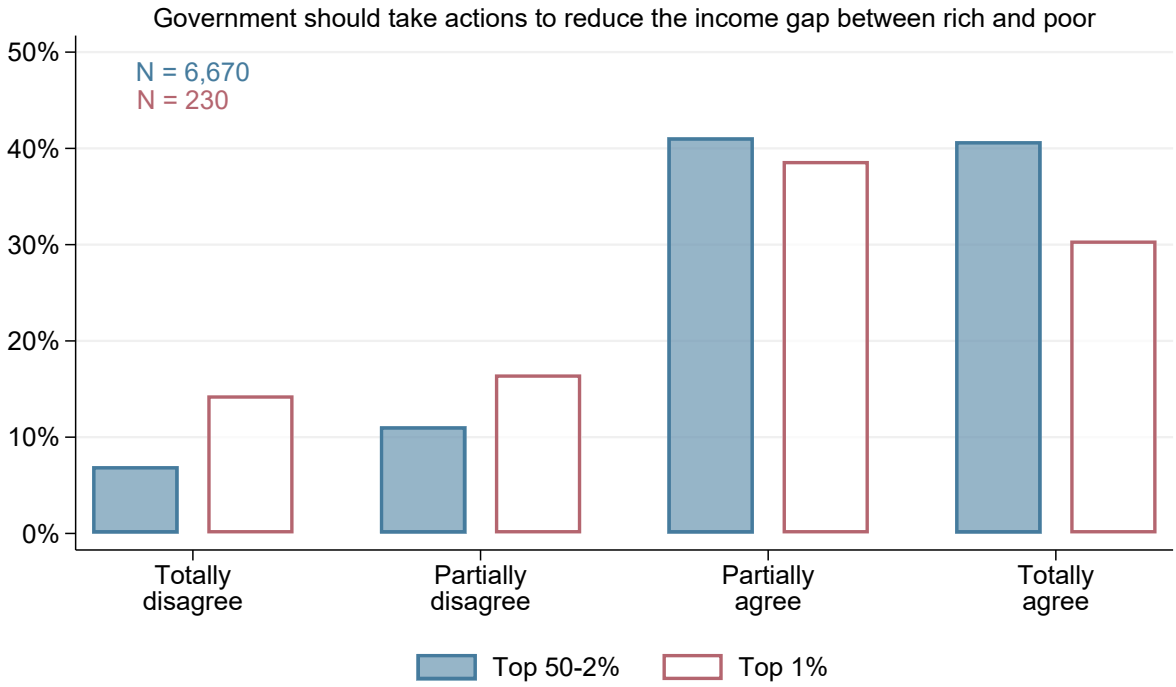
Figures

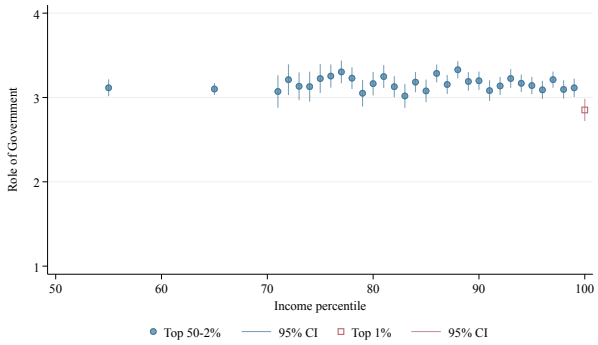
Figure 1: Support for redistribution: Top 1% vs Top 50-2%



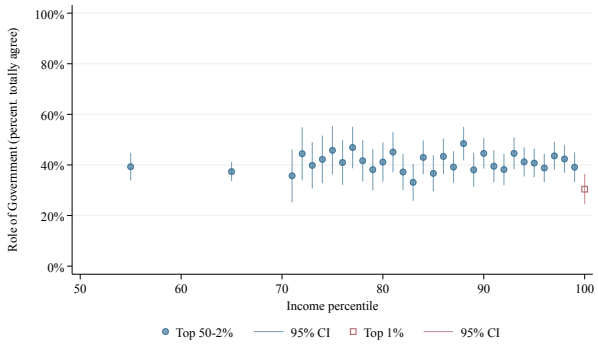
Notes: The figure presents the distribution of responses from survey participants to the survey questions used to measure support for redistribution, by income group: Top 1% and Top 50-2%, using our main measure *Role of Government*. The sample size is 6,900.

Figure 2: Position in the distribution and support for redistribution by percentile

(a) Average of *Role of Government*

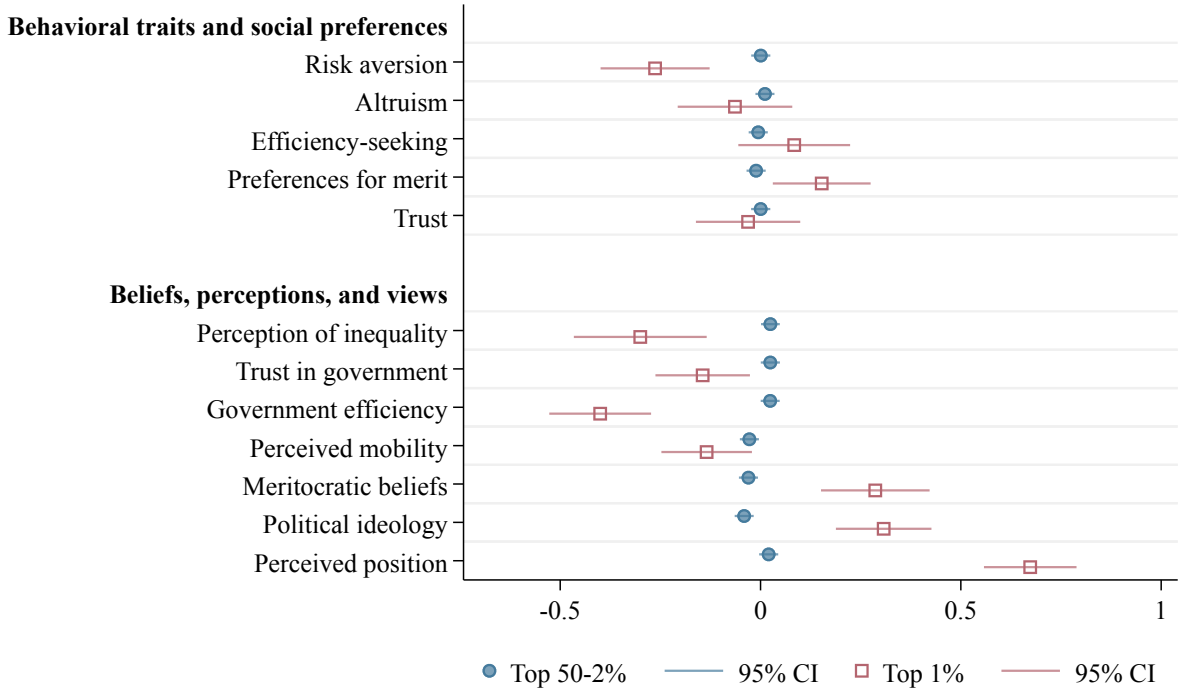


(b) Percent "totally agree"



Notes: The figure presents average support for redistribution using the *Role of Government* question, by position in the income distribution, with corresponding 95% confidence intervals. Each bin represents an income percentile, except for the first two bins, which are grouped by decile due to the small number of observations in the lowest positions (see Figure A.2a). That is, the first two bins represent the average support for redistribution of the fifth and sixth deciles, respectively. Thereafter, each bin represents a single percentile. While panel (a) refers to the average of the 4-point scale *Role of Government* variable (ranging from 1 ("totally disagree") to 4 ("totally agree")), panel (b) refers to the percent being "totally agree" with the statement. The sample size is 6,900.

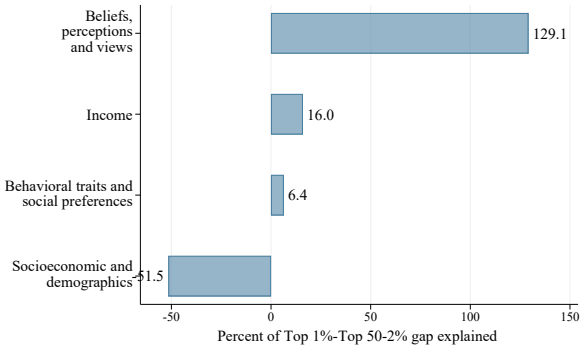
Figure 3: Differences in drivers of support for redistribution



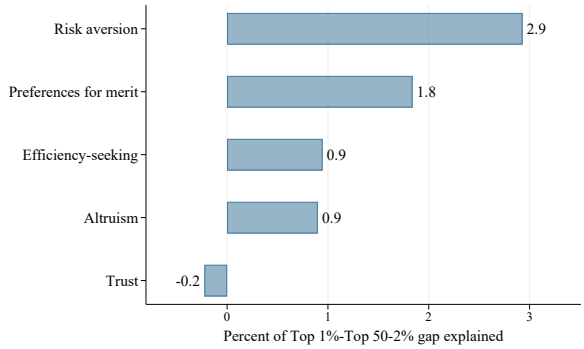
Notes: The figure presents the average of the main explanatory variables, by income group: Top 1% and Top 50-2%. The explanatory variables correspond to those defined in Section 2.6. Behavioral traits and social preferences are grouped in the top panel of the figure, while beliefs, perceptions, and views are grouped in the bottom panel. For the purpose of this graph, each variable was standarized so it has a mean of 0 and a standard deviation of 1 in the entire sample before taking the by-group average. The sample size is 6,900, where 6,670 belong to the Top 50-2% group and 230 to the Top 1% group. 95% confidence intervals are also included.

Figure 4: Gelbach decomposition by group and by explanatory variable

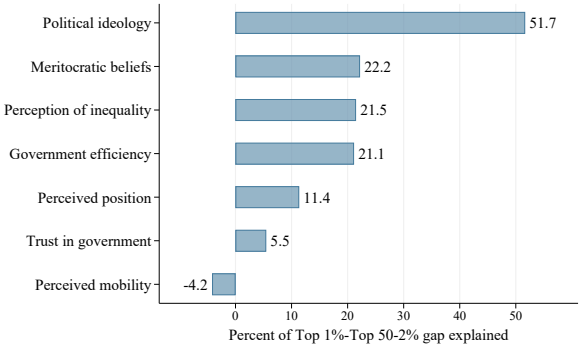
(a) By group of variables



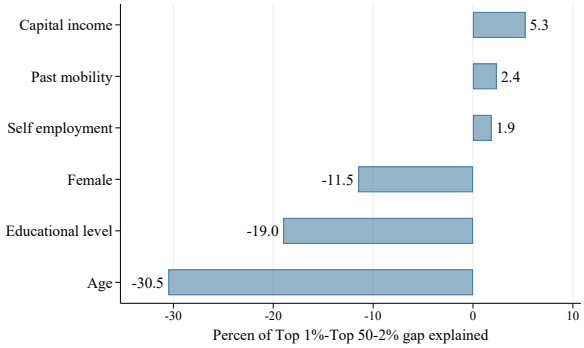
(b) Behavioral traits and social preferences



(c) Beliefs, perceptions, and views



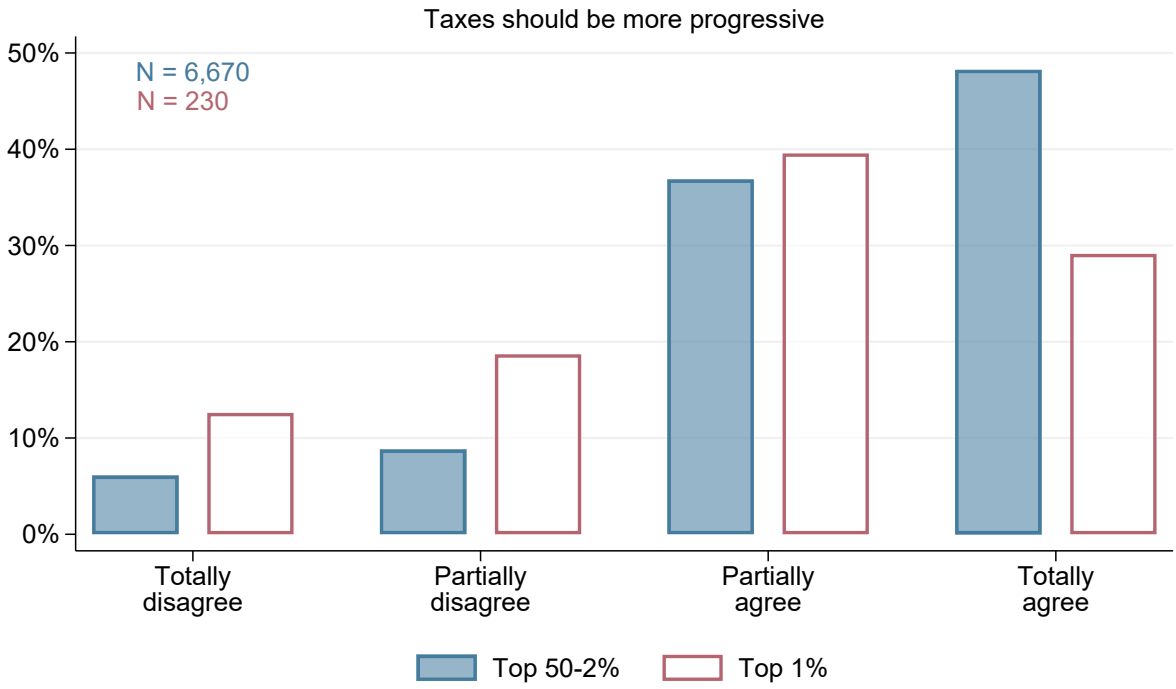
(d) Socioeconomic and demographics



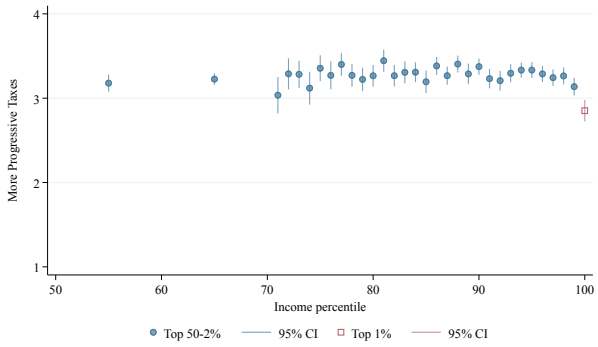
Notes: The figure presents the percentage of the explained gap in support for redistribution between the Top 1% and the Top 50-2% that is explained by each variable (or group of variables), which arises from the Gelbach decompositions. The explained gap is the difference between the estimated coefficient of the *Top 1%* dummy in the base specification (no controls) vs full specification (full set of controls). Positive values indicate that those covariates help explain the gap, meaning that the gap closes when controlling for such covariates. Negative values imply that differences in those covariates reduce the gap, meaning that controlling for such covariates actually increases the gap. Panel (a) presents the decomposition by group of covariates, showing the percent of the gap that is explained by each group of covariates. Additionally, panels (b), (c), and (d), break down panel (a) decomposition within each group of covariates, by variable: behavioral traits and social preferences; beliefs, perceptions, and views; and socioeconomic and demographic characteristics, respectively. For panels (b), (c), and (d), the sum of the individual variables' contribution add up to their corresponding group contribution of panel (a). The sample size is 6,900.

Figure 5: Alternative measure of support for redistribution

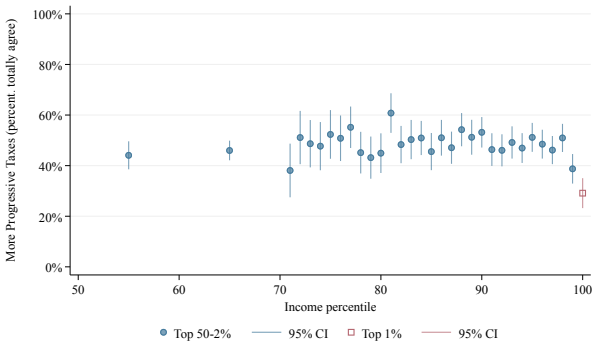
(a) Support for redistribution: Top 1% vs Top 50-2%



(b) Average of *More Progressive Taxes*



(c) Average of *More Progressive Taxes*



Notes: The figure replicates Figures 1 and 2 but using an alternative measure of support for redistribution: *More Progressive Taxes*. Panel (a) shows the distribution of responses from survey participants to the alternative survey question used to measure support for redistribution, by income group: Top 1% and Top 50-2%. Panel (b) and (c) show the average support for redistribution by percentile. Each bin represents an income percentile, except for the first two bins, which are grouped by decile due to the small number of observations in the lowest positions (see Figures A.1 and A.2a). That is, the first two bins represent the average support for redistribution of the fifth and sixth deciles, respectively. Thereafter, each bin represents a single percentile. While panel (b) refers to the average of the 4-point scale *More Progressive Taxes* variable (ranging from 1 ("totally disagree") to 4 ("totally agree")), panel (c) refers to the percent being "totally agree" with the statement. The sample size is 6,900.

Tables

Table 1: Summary statistics and survey representativeness

	Top 50-2%			Top 1%		
	Population (1)	Invited (2)	Participants (3)	Population (4)	Invited (5)	Participants (6)
Female (%)	43.03	54.22	61.32	30.34	34.36	39.13
	(49.51)	(49.82)	(48.71)	(45.97)	(47.50)	(48.91)
Educational level (College %)			61.92			88.70
			(48.56)			(31.73)
Current income	651.85	902.05	904.58	4715.83	4077.94	3725.98
	(455.29)	(517.97)	(509.26)	(5961.91)	(3676.07)	(2242.07)
Age	46.57	43.62	41.54	55.85	54.19	51.40
	(12.88)	(10.53)	(10.00)	(10.52)	(9.77)	(9.47)
Past mobility	1.36	1.71	1.84	0.33	0.25	0.20
	(2.43)	(2.51)	(2.54)	(1.36)	(1.10)	(1.24)
Capital income (%)	7.39	8.69	8.26	32.03	28.03	30.87
	(26.17)	(28.16)	(27.53)	(46.66)	(44.92)	(46.30)
Self employment (%)	7.36	23.94	23.03	32.28	46.68	49.13
	(26.11)	(42.67)	(42.10)	(46.76)	(49.90)	(50.10)
Observations	702,581	80,627	6,670	14,338	3,115	230

Notes: The table presents summary statistics for the Top 50-2% (columns (1)-(3)) and the Top 1% (columns (4)-(6)) in the population, in the universe invited to participate in the survey and in the universe who actually participated in the survey. For each variable, the table presents average values with standard errors in parentheses. *Female* indicates the percentage of women; *Educational level* indicates the percentage who has at least some college education; *Current income* is the 2016 income in thousands of Uruguayan pesos; *Age* is average age; *Past mobility* is the average decile movement in the available (2009-2016) period from the tax records; *Capital income* is the percentage of individuals who received capital income in the last three-year available period (2014-2016); *Self employment* is the percentage of individuals who received self-employment income in the last three-year available period (2014-2016). Recall that the groups are defined using the income distribution of the entire population of workers, so individuals in any of the income groups in the *Invited* or in the *Participants* groups are sub samples of such income groups in the *Population*. For example, of the 14,338 individuals who belong to the Top 1% (column (4)), 3,115 were invited to participate in the survey (column (5)), and 230 actually completed it (column (6)). The data used for this table comes from tax records, except for the *Educational level* variable, which comes from survey data, or in cases where both sources are available (column 6), in which we rely on survey data.

Table 2: Gap in Top 1% vs Top 50-2%'s support for redistribution

	(1)	(2)	(3)	(4)	(5)	(6)
Panel A: Probit marginal effects estimates						
Top 1%	-0.108***	-0.157***	-0.091**	-0.075**	-0.020	-0.015
	(0.034)	(0.035)	(0.038)	(0.037)	(0.033)	(0.033)
Panel B: OLS estimates						
Top 1%	-0.103***	-0.152***	-0.086**	-0.069**	-0.021	-0.018
	(0.031)	(0.032)	(0.035)	(0.035)	(0.030)	(0.031)
Socioeconomic	No	Yes	Yes	Yes	Yes	Yes
Individual income	No	No	Yes	Yes	Yes	Yes
Behavioral traits	No	No	No	Yes	No	Yes
Beliefs	No	No	No	No	Yes	Yes
Share "totally agree" of Top 50-2% group				0.407		
Observations	6,900	6,900	6,900	6,900	6,900	6,900

Notes: Robust standard errors in parentheses. *p<0.1; **p<0.05; ***p<0.01. The table presents different estimations of Equation 1. The dependent variable is the dummy version of *Role of Government*, that takes value 1 for those "totally agree" with redistribution. Panel A presents marginal effects estimates of a probit model, while results in panel B are based on a linear probability model instead. Column (1) includes the *Top 1%* dummy as the only explanatory variable (base specification); column (2) adds the set of socioeconomic and demographic characteristics presented in Section 2.6 as controls; column (3) adds our measure of individual income *Current income* in logs as a control variable; column (4) adds the set of behavioral traits and social preferences defined in Section 2.6, as controls; column (5) adds the set of beliefs, perceptions, and views defined in Section 2.6; and column (6) includes all the control variables (full specification). For simplicity, the table only presents our main estimates of interest, i.e., those corresponding to the *Top 1%* indicator. Refer to Table D.2 in Appendix D for the full set of estimates.

Table 3: Support for redistribution: pairwise correlations

	Corr. Coeff (1)	95% CI (2)	p-value (3)	q-value (4)
Panel A: Individual income				
Log of current income	-0.035	[-0.058,-0.011]	0.004	0.015
Panel B: Behavioral traits and social preferences				
Risk aversion	0.028	[0.005,0.052]	0.019	0.065
Altruism	0.134	[0.111,0.157]	<0.001	<0.001
Efficiency-seeking	-0.007	[-0.031,0.016]	0.552	0.999
Preferences for merit	-0.110	[-0.134,-0.087]	<0.001	<0.001
Trust	0.037	[0.014,0.061]	0.002	0.008
Panel C: Beliefs, perception, and views				
Perception of inequality	0.288	[0.266,0.309]	<0.001	<0.001
Trust in government	0.315	[0.293,0.336]	<0.001	<0.001
Government efficiency	0.360	[0.340,0.381]	<0.001	<0.001
Perceived mobility	-0.164	[-0.187,-0.141]	<0.001	<0.001
Meritocratic beliefs	-0.345	[-0.366,-0.324]	<0.001	<0.001
Political ideology	-0.450	[-0.468,-0.431]	<0.001	<0.001
Perceived position	-0.039	[-0.063,-0.016]	0.001	0.005

Notes: The table presents pairwise correlations between our main measure of preferences for redistribution–*Role of government*– and each explanatory variable. Explanatory variables are presented in the three groups defined in section 2.6. Panel A refers to individual income, where we use *Log of current income* as the main income measure, panel B refers to the set of behavioral traits and social preferences, and panel C refers to the set of beliefs, perceptions, and views. Column (1) presents correlation coefficients, column (2) the 95% confidence intervals, and column (3) the corresponding p-values. Finally, column (4) reports the corresponding q-values to account for multiple hypothesis testing (Benjamini and Yekutieli, 2001). The sample size is 6,900.

Table 4: Gap in Top 1% vs Top 50-2% for an alternative measure of support for redistribution

	(1)	(2)	(3)	(4)	(5)	(6)
Panel A: Probit marginal effects estimates						
Top 1%	-0.201***	-0.255***	-0.156***	-0.143***	-0.087***	-0.086***
	(0.035)	(0.036)	(0.039)	(0.038)	(0.033)	(0.033)
Panel B: OLS estimates						
Top 1%	-0.191***	-0.244***	-0.143***	-0.129***	-0.078***	-0.078***
	(0.031)	(0.031)	(0.035)	(0.035)	(0.030)	(0.030)
Socioeconomic	No	Yes	Yes	Yes	Yes	Yes
Individual income	No	No	Yes	Yes	Yes	Yes
Behavioral traits	No	No	No	Yes	No	Yes
Beliefs	No	No	No	No	Yes	Yes
Share "totally agree" of Top 50-2% group				0.483		
Observations	6,900	6,900	6,900	6,900	6,900	6,900

Notes: Robust standard errors in parentheses. *p<0.1; **p<0.05; ***p<0.01. The table presents different estimations of Equation 1. The dependent variable is the dummy version of *More Progressive Taxes*, that takes value 1 for those "totally agree" with redistribution. Panel A presents marginal effects estimates of a probit model, while results in panel B are based on a linear probability model instead. Column (1) includes the *Top 1%* dummy as the only explanatory variable (base specification); column (2) adds the set of socioeconomic and demographic characteristics presented in Section 2.6 as controls; column (3) adds our measure of individual income *Current income* in logs as a control variable; column (4) adds the set of behavioral traits and social preferences defined in Section 2.6, as controls; column (5) adds the set of beliefs, perceptions, and views defined in Section 2.6; and column (6) includes all the control variables (full specification). For simplicity, the table only presents our main estimates of interest, i.e., those corresponding to the *Top 1%* indicator. Refer to Table D.2 in Appendix D for the full set of estimates.

A Data appendix

A.1 Survey design, selection and representativeness

Although the defined income groups of participants are subsamples of such groups in the population, they do not constitute random samples of such groups. Therefore, a natural concern is to what extent survey participants in each income group represent their corresponding income groups in the population. This section expands on the design of the survey, discuss its main limitations and its representativeness.

The survey was designed to measure economic preferences and attitudes of workers in Uruguay. Since the Uruguay's national tax agency only had email addresses from individuals who file a tax return, we targeted those individuals who have positive labor income and filed a tax return in the last year available in the tax records (2016). This restriction implies that we are missing any individual who does not receive any registered labor income. On one hand, this means we are missing the share of workers who do not have a registered or formal job, as they do not appear in the tax records, who account for approximately 25% of the work force. This may not be a problem in terms of survey representativeness, since our analysis focuses on individuals mostly above the median and most informal workers have income below the median according to the 2016 Uruguayan Household Survey (Encuesta Continua de Hogares). On the other hand, and perhaps more important, we do not capture individuals who receive capital income only–and none labor income–in our survey. The share of individuals who only receive capital income is most likely concentrated at the top of the distribution, so we may be capturing top 1% individuals with lower average income than the actual top 1%. Taken together, these two issues imply that if we observed the entire distribution of income, including both unregistered workers and pure capitalists, most likely all the cutoffs used to define income positions would shift to the left, suggesting that survey participants might potentially belong to higher positions than what we consider in this study. In conclusion, the income distribution we consider throughout the study refers to the income

distribution of registered workers, and the positions of survey participants could slightly differ if we considered the entire population.

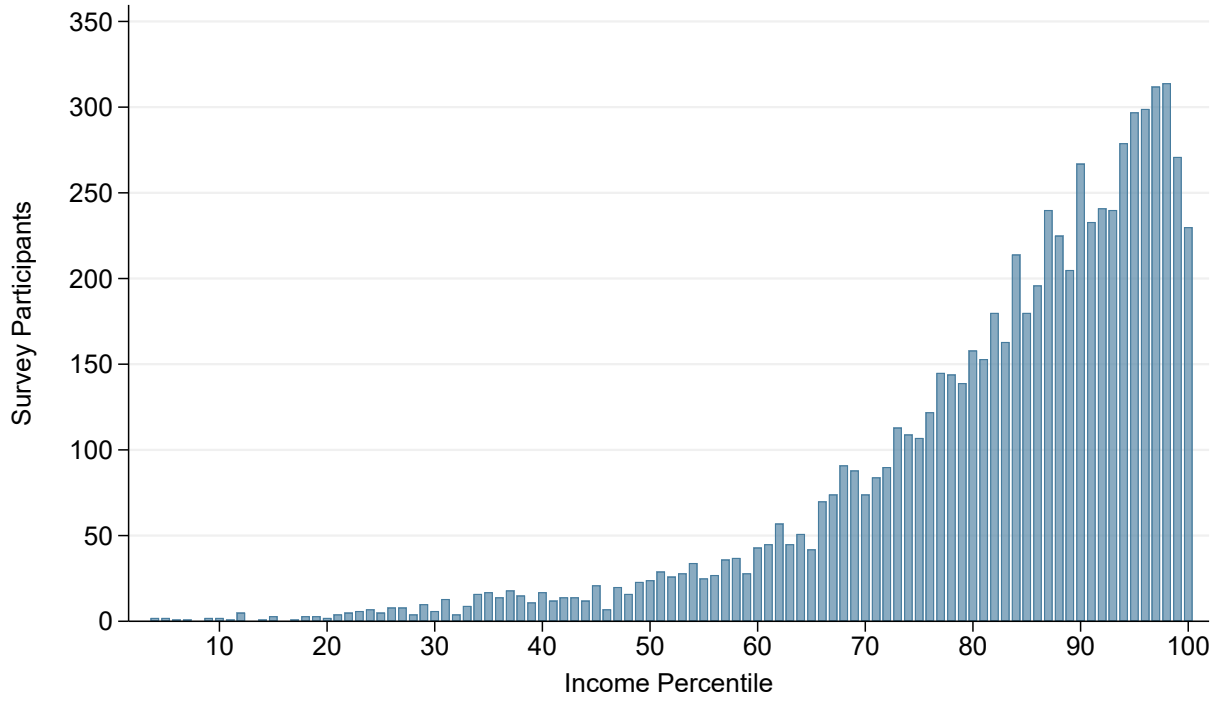
The fact that our survey universe consists of individuals who file tax rates and have positive labor income generates some additional selection issues, both in observable and unobservable characteristics. For instance, top-income individuals who file tax returns may potentially think very different from top-income workers who do not, e.g., the latter could be less willing to redistribute. To reduce this concern, we compare the observable characteristics of the Top 1% workers in the population and in our invited sample in columns (4) and (5) of Table 1. The two groups do not drastically differ in terms of observables, although our invited sample is more likely to be female, has lower income on average, is slightly younger, less mobile, less likely to have capital income, and more likely to be self employed. We can also perform a similar analysis for the Top 50-2% income group. First, as shown in Figure A.2a, the number of invited individuals increases as we move up in the income distribution, reflecting the fact that individuals with higher income are more likely to file tax returns. Therefore, the invited sample of individuals presents stronger differences in observables compared to that group in the population. Columns (1) and (2) of Table 1 show that the invited sample is more likely to be female, has higher income, is younger, has higher upward mobility, is more likely to receive capital income and to be self employed.

When inviting individuals to participate in the survey, selection into survey participation is also a concern, as respondents could differ from non respondents in observable characteristics. To reduce this concern, we compare observable characteristics between the invited sample and the respondents. A comparison between columns (2) and (3) and columns (5) and (6), respectively, indicate that for both income groups respondents are fairly similar than invited individuals, although there are some differences–e.g., women are more likely to participate in the survey. Furthermore, respondents could differ from non respondents in unobservable characteristics as well, for example, if those who participate in the survey are those who want to share their opinion. This would be more worrisome among high-income

individuals, as they are less likely to be affected by the financial incentives to participate in the survey. Although there is little we can do to address this potenttial issues, we show in Figure A.2b that response rates do not dramatically differ across the income distribution, especially at the top, so selection to participate does not vary much by income.

In summary, most of the differences in observable characteristics found between survey participants and their correspondent income groups in the population stem from limitations in our survey design and not much from selection into survey participation. Taken together, these differences probably imply that the gap in support for redistribution between the two income groups is probably larger than the one found in this study, so our results might be interpreted as a lower bound.

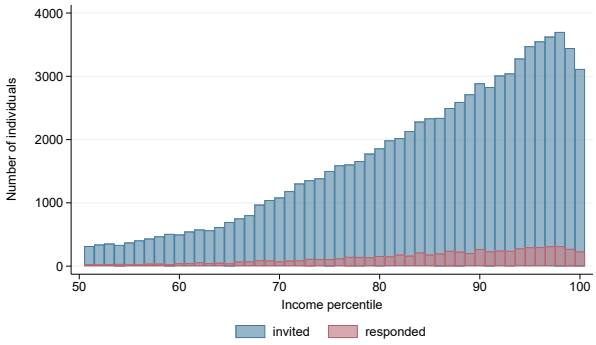
Figure A.1: Position of survey participants in the income distribution



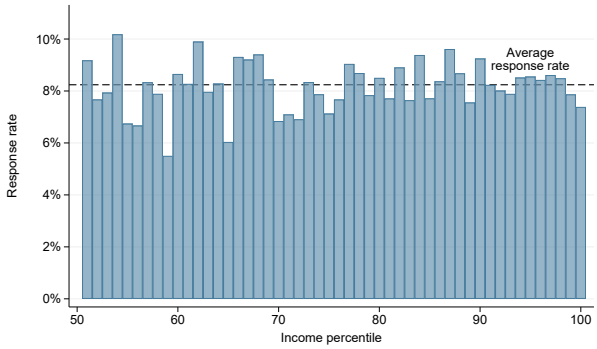
Notes: The figure presents a histogram of the position of survey participants within the income distribution. We use the distribution of the average income of the last three years available in the administrative tax records (2014-2016).

Figure A.2: Survey sample selection

(a) Invited and respondents



(b) Response rate



Notes: The figure presents insights on sample selection of survey participants. Panel (a) shows the number of individuals who were invited, and who actually participated in the survey, by income percentile. As income increases, the probability of being invited increases, as it is more likely that individuals file tax returns. Survey respondents show a similar pattern suggesting no much selection into participation. In fact, panel (b) shows that the response rate by percentile is pretty constant across the income distribution, even at the top.

A.2 Drivers of the Gap in Preferences for Redistribution

This Section describes in detail the list of explanatory variables mentioned in Section 2.

***(I)* Individual income.** Income is one of the most important predictors of redistribution preferences (Alesina and Giuliano, 2011; Fong, 2001; Alesina and La Ferrara, 2005). Our measure of income is based on tax records and indicates individuals' total registered (or formal) income. It includes labor and capital income. We use the income from the last year available in the data (2016) and label it as *Current income*.[34][35] If people form their redistribution preferences based solely on the expected cost/benefit from redistribution policies, a disproportionately high cost of redistribution for top-income individuals may explain the differences in support for redistribution between the Top 1% and the Top 50-2%.

***(II)* Behavioral traits and social preferences.** Besides the expected cost/benefit from redistributive policies, people also form their preferences for redistribution based on behav-

[34] Our measure is our best approximation to actual current income, since the last available year in the data is 2016, although the survey took place in 2019.

[35] Notice that this is not the same definition we used to define the income groups, which was the average income of the last three years (2014-2016) available in the data.

ioral traits and social preferences. Therefore, differences in these aspects may help explain differences in support for redistribution between the Top 1% and the Top 50-2%. In order to investigate the importance of such factors in driving the observed gap in preferences for redistribution, we use a series of well-known laboratory games implemented as incentivized survey questions included in the survey questionnaire (see Section 2.1). These games are designed to measure specific behavioral traits and social preferences that may shape preferences for redistribution.[36]

- *Risk aversion*: We measure risk aversion using the staircase procedure proposed in (Falk et al., 2018), in which articipants must make up to five choices that allow identifying the certainty equivalent for a risky lottery. We construct a 6-point scale variable where higher values reflect higher levels of risk aversion. Individuals who are more risk averse prefer a more active role of the government and support more redistributive policies (Sinn, 1995). Additionally, some studies suggest that willingness to take risks is positively correlated with income or wealth at the individual level (Barsky et al., 1997; Dohmen et al., 2011). If individuals in the Top 1% are less risk averse than those in the Top 50-2%, this could partially explain the differences in support for redistribution between these two groups.

- *Altruism*: We measure this parameter from a standard dictator game in which respondents must decide how much to share with another participant from an initial income endowment of 1,000 Uruguayan pesos ($U)[37] in increments of $U250. We construct a 5-point scale variable where higher values indicate higher levels of altruism. More altruistic individuals present stronger support for redistributive policies (Fong, 2001), although previous literature suggests that this relationship may depend on the target of

[36] Previous literature suggests that high-income individuals have a lower marginal utility of money compared to other earners (Cohn et al., 2023). This fact supports including individual income as a control variable to assess the link between redistribution preferences and the behavioral parameters and beliefs examined in this study.

[37] As a reference, by the time people participated in the survey, $U1,000 were equivalent to approximately 29 dollars

altruism and associated with the relative costs (Luttmer, 2001; Alesina and Giuliano, 2011). Even though it is commonly assumed that rich individuals exhibit lower levels of altruism compared to the general population (Almås et al., 2022), the evidence on this regard is ambiguous (Hoffman, 2011; Smeets et al., 2015; Andreoni et al., 2017; Parker, 2012; Cohn et al., 2023).

- *Efficiency-seeking*: We measure this parameter from a game in which respondents choose how to allocate income for two other participants from two alternative allocations: one with perfect equality and lower total income ($U250-$U250), and one with high inequality but higher total income ($U250-$U750).[38] This game allows capturing an approximation to whether individuals are more equality or efficiency focused, by analyzing whether they are willing to sacrifice equality to get more efficient outcomes. Prior work suggests that efficiency-seeking individuals tend to exhibit lower support for redistributive policies (Almås et al., 2020; Fisman et al., 2017). Furthermore, evidence indicates that individuals who belong to an elite are more efficiency-seeking (Fisman et al., 2017) and that rich individuals have a stronger tolerance for inequality (Cohn et al., 2023).

- *Preferences for merit*: This parameter measures how much individuals value effort using a game in which respondents decide the allocation of a given amount of income ($U1000) to two other participants: one who had to perform a short task, and another one who did not have to do anything, in increments of $U250. Respondents who give more income to the former player reflect that they support unequal allocations of income when there are differences in effort, which is in line with high appreciation of merit (Almås et al., 2020). Based on this game, we construct a 5-point scale variable where higher values reflect higher merit value. We expect individuals with higher appreciation of merit to exhibit lower support for redistribution. Furthermore, since individuals in

[38] In *Efficiency-seeking* and *Preferences for merit* games, the decision-makers receive $U1000 regardless of their decision. As a result, distributive choices cannot be attributed to self-interest motives.

the Top 1% tend to believe more that "effort pays" relative to those in the Top 50-2% (Piketty, 1995), we may expect them to value effort more, although the evidence for the U.S. has found no significant differences (Cohn et al., 2023) between the top 5% and the bottom 95%.

- *Trust*: We use a standard trust game in which respondents decide whether to invest an initial endowment of money ($U1,000) in another participant–with the chance of increasing their returns if the latter decides to share–or not to invest and keep their money. If player A does not invest, then both players get $U1,000 each. If player A invests, then player B receives $U4,000 and must choose how to split the earnings (i.e., both receive $U2,000 or player B keeps the entire $U4,000). Choosing to invest indicates individuals are willing to trust others. Evidence indicates that individuals with higher levels of interpersonal trust tend to prefer cooperative solutions over individual ones and more generous redistributive schemes (Bergh and Bjørnskov, 2014). We expect more trusting individuals to be more likely to support redistributive policies (Charron et al., 2021; Keefer et al., 2022). Additionally, some studies suggest that this relationship is mediated by the groups with whom individuals interact, the diversity of society, the level of inequality, and the quality of institutions (Bjørnskov and Svendsen, 2013; Borisova et al., 2014, 2018). These aspects could explain differences in trust levels between the Top 1% and the Top 50-2%, although its sign is a priori undetermined.

***(III)* Beliefs, perceptions, and views.** Individuals also form their preferences for redistribution based on beliefs, perceptions, and views. Therefore, differences in these aspects may help explain differences in support for redistribution between the Top 1% and the Top 50-2%. We use measures of the following dimensions based on a series of (non-incentivized) standard survey questions included in our survey questionnaire.

- *Perception of inequality*: We elicit respondents' perceptions on the level of inequality using the following question: "What do you think about the differences in income

between the rich and the poor in Uruguay?". We construct a 3-point scale variable indicating whether the response to the question is "too low", "adequate", or "too high". Individuals who think more that inequality is "too large" consider that it a serious problem and thus exhibit stronger support for redistribution (Stantcheva, 2021). People may believe more that inequality is "too high" or "too low" because it suits their interests or because there are discrepancies between the perceived and the actual level of inequality (Choi, 2019; Engelhardt and Wagener, 2017). [39] We expect that, relative to the Top 50-2%, individuals in the Top 1% tend to think more that inequality is low or adequate.

- *Trust in government:* We elicit trust in government using the following question: "Would you say that the government can generally be trusted to act correctly?" we construct a 5-point scale variable based on the five possible responses ranging from "Almost never" to "Always". Individuals who trust the government more tend to exhibit stronger support for redistribution (Page et al., 2013; Kuziemko et al., 2015; Alesina et al., 2018). Additionally, the scarce evidence indicates that affluent individuals trust the government equally (Cohn et al., 2023) although they prefer a smaller role for it than the rest of the population (Suhay et al., 2020).

- *Government efficiency*: Individuals may trust government but think that tax revenue is wasted due to inefficiency. We measure this perception using the following question: "Do you think that the government is efficient in the way it manages public resources?". We construct a 4-point scale variable that captures the responses to this question, ranging from "Very inefficient" to "Very efficient". Similarly to the case of *Trust in government*, individuals who think the government is efficient tend to support more redistributive policies (Charron et al., 2021).

[39] The relevance of individuals' perception of inequality for their preferences for redistribution could be related to economic fairness views and beliefs about the externalities of inequality (Alesina and Giuliano, 2011; Lobeck and Støstad, 2023).

- *Perceived mobility*: We measure respondents' perceptions of mobility with the following statement: "Consider a child who was born into the poorest 10% of families in Uruguay. What is the probability that this child, when he/she is an adult, could belong to the 50% of the richest families?". we construct a 4-point scale variable with the responses to this question, ranging from "Not likely at all" to "Very likely". Individuals who perceive higher upward mobility levels have lower support for income redistribution (Alesina et al., 2018; Piketty, 1995). Based on their own experience, we expect top-income individuals to believe that the chances of upward mobility are higher compared to individuals in the top 50-2%.

- *Meritocratic beliefs*: We use a question adapted from Kuziemko et al. (2015) asking whether luck or effort is more important in explaining why some individuals are poor and some are rich.[40] We construct a 3-point scale variable that takes on three values, where each value represents: "Luck-Luck"–when luck is more important for both being rich and poor–, "Luck-effort"–when luck is more important for one of the two–, and "Effort-Effort"–when effort is more important than luck in both cases. Theory suggests that richest individuals tend to believe that "effort pays" and that differences in merit explain the origin of income inequality, leading them to support lower levels of redistribution (Piketty, 1995; Bénabou and Tirole, 2006). Evidence indicates that rich individuals have stronger meritocratic beliefs (Suhay et al., 2020), although the evidence is mixed (Cohn et al., 2023).

- *Perceived position*: We measure individuals' perception of their own position in the income distribution using the following question: "We divide Uruguayan workers into the following three personal income groups. Please indicate the one that best describes your income level". We construct a 3-point scale variable indicating the responses to this question–the "poorest 20%", the "Middle 60%", or the "Richest 20%". People often

[40] Notice this measure captures a different aspect than *Preferences for merit*. While the latter captures how much individuals tolerate inequality when differences actually arise from merit, this measure captures the relative importance individuals attribute to effort in determining people's economic outcomes.

misperceive their position in the income distribution and such perceptions affect the expected benefits from redistributive policies, thus affecting attitudes toward redistribution (Cruces et al., 2013; Engelhardt and Wagener, 2017). Cruces et al. (2013) suggest that reference groups drive these biases and that they are likely a function of income. Individuals with "richer" reference groups are more likely to observe higher-income individuals and tend to underestimate their actual position in the income distribution (and vice versa).

- *Political ideology*: We use the standard measure of a public opinion research question based on self-reported positions on an 11-point political spectrum scale with a middle point of 5: "In politics, we usually speak of *left* and *right*. On a scale where 0 is the left and 10 is the right, where would you be located?". We construct a 11-point scale variable that reflects the participants' responses to this question. Ideological self-identification is another relatively permanent individual characteristic of individuals in which those towards the right of the political spectrum support less redistribution (Alesina and Giuliano, 2011). Furthermore, top-income individuals tend to self-identify to the right of the ideological spectrum Page et al. (2013).

Finally, we use a set of individual *socioeconomic and demographic* characteristics as control variables, following previous studies (Alesina and Giuliano, 2011; Alesina et al., 2018):

- *Female*: an indicator that takes the value 1 when the individual is female.
- *Educational level*: a 6-point scale variable that represents different educational levels, where 1 means that the individual did not finish elementary school, and 6 means graduate level studies.
- *Age*: age of the individual
- *Past mobility*: individuals' decile-change in the income distribution over the period available in tax records (2009-2016). Thus, if the individual was in the 6th decile in

2009 and in the 9th decile in 2016, this variable would take a value of 3. It is worth mentioning that, mechanically, individuals at the top cannot have negative values of this variable. Past mobility is either upwards or null for them. However, by controlling for this variable, we can distinguish between people who were always at the top and people that climbed the income ladder, which is important in this context.

- *Capital income*: an indicator that takes the value 1 when the individual received some capital income in the last three available years in tax records (2014-2016). It is worth mentioning that not every form of capital income is captured by tax records. When individuals receive dividends on their name, they must report them on their tax return. However, firms can also distribute anonymized dividends. Tax records do not capture such type of dividends. Approximately half of total dividends are distributed anonymously in Uruguay.

- *Self employment*: an indicator that takes the value 1 if the individual received some self-employment income during the last three available years in tax records (2014-2016).

A.3 Survey checks

In the companion paper (Bergolo et al., 2020), we analyzed evasion decisions and how they correlate with different behavioral traits and beliefs. There is one Section of the survey that randomizes information provision on evasion levels. Since some of the survey questions used to measure preferences for redistribution and beliefs, perceptions, and views were asked after this information provision, it is important to confirm that it did not affect participants' responses. Table A.1 presents the average of each variable we use in this paper and was measured after the information on evasion levels occurred, across treatment groups. The average is very similar across groups for all variables, and a test where the null hypothesis is that the mean is equal across treatment groups is not rejected at conventional levels for any of the variables. Therefore, we rule out any potential contamination of this information

treatment on the variables we use in this study.

Table A.1: Average measures across information treatment group of evasion levels

	Treatment 1	Treatment 2	Treatment 3	Treatment 4
Role of Government	3.15	3.15	3.13	3.15
More Progressive Taxes	3.26	3.23	3.28	3.28
Perception of inequality	2.80	2.78	2.79	2.82
Trust in government	2.67	2.62	2.63	2.58
Government efficiency	2.11	2.11	2.13	2.11
Perceived mobility	1.80	1.79	1.78	1.79
Meritocratic beliefs	1.56	1.57	1.56	1.56
Political ideology	4.11	4.13	4.21	4.19
Perceived position	2.21	2.20	2.18	2.18
Observations	1739	1694	1731	1736

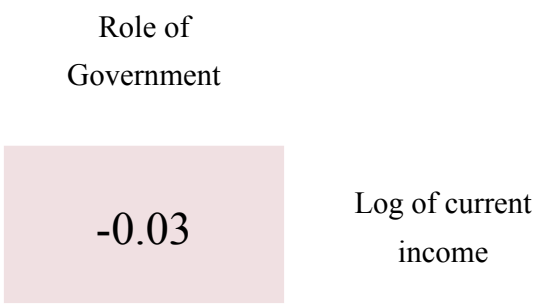
Notes: The table presents the average of variables used in this paper that come from questions that were asked after an information treatment about evasion levels was provided for the purpose of the companion paper (Bergolo et al., 2020), by treatment group. There were four treatment groups, where each group received information on evasion levels either of workers, firms, workers and firms, or none. The average responses are very similar across treatment groups. We cannot reject the null hypothesis that the mean is equal across treatment groups at conventional levels for any of the variables.

B Pairwise correlations

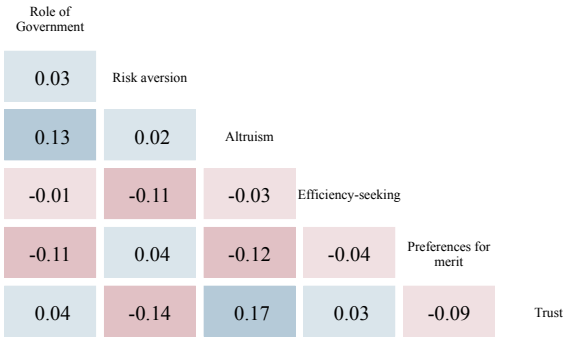
We present pairwise correlations of all the variables used in the empirical analysis in Figure B.1.

Figure B.1: Pairwise correlations

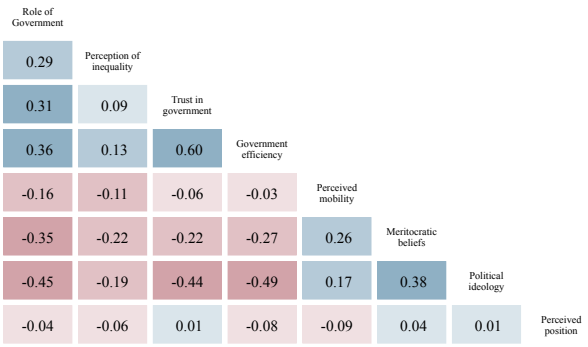
(a) Income



(b) Behavioral traits and social preferences



(c) Beliefs, perceptions, and views



(d) Socioeconomic and demographics

Notes: The figure presents pairwise correlations for the main outcome *Role of Government* (4-point scale variable) and the main explanatory variables used in this paper, by group, as defined in section 2.6. Panel (a) shows these correlations for current income, panel (b) for behavioral traits and social preferences, panel (c) for beliefs, perceptions, and views, and panel (d) for socioeconomic and demographic characteristics. Positive correlations are presented in blue, and negative correlations in red. More intense colors indicate larger correlation coefficients, and vice versa. The sample size is 6,900.

C Gelbach decomposition

In this section, we describe the Gelbach decomposition (Gelbach, 2016) in detail, and provide a simple example of how it works in the case of this study.

Let the model be

$$Y = X_1\beta_1 + X_2\beta_2 + \epsilon \tag{C.1}$$

In this case, X_1 contains a constant and the *Top 1%* indicator, and X_2 contains all the additional covariates defined in Section 2. The OLS estimator for the full vector β is given by $\hat{\beta} \equiv (X'X)^{-1}X'Y$. Let $\hat{\beta}_1^{full}$ and $\hat{\beta}_2$ be the components of $\hat{\beta}$ that correspond to the variables X_1 and X_2, respectively. Now consider the coefficient on X_1 from the base specification that ignores X_2. The estimator for this coefficient is $\hat{\beta}_1^{base} \equiv (X_1'X_1)^{-1}X_1'Y$. From the omitted variable bias formula, we know that

$$\beta_1^{base} = \beta_1 + \Gamma\beta_2 = \beta_1 + \delta \tag{C.2}$$

where the parameter Γ is the matrix of coefficients from projecting the columns of X_2 on the columns of X_1,

$$X_2 = X_1\Gamma + W \tag{C.3}$$

where W is a matrix of conformable projection residuals. Equation C.2 suggests a natural decomposition of the difference in the base- and full-specification estimated coefficients on X_1. Empirical decomposition exercises then involve breaking δ into meaningful components and estimate them. Suppose, as a simple example, that X_2 has only two columns: one for altruism and one for risk aversion. In this example, the projection relationship in (C.3) can be written in more detailed form as

$$X_2^{altruism} = \Gamma_0^{altruism} + Top\Gamma_{top}^{altruism} + W^{altruism}, \tag{C.4}$$

$$X_2^{risk} = \Gamma_0^{risk} + Top\Gamma_{top}^{risk} + W^{risk}. \tag{C.5}$$

The row of $\Gamma_{top}^{altruism}$ corresponds to the gap in altruism between the Top 1% and the Top 50-2%. The row of Γ_{top}^{risk} tells us the same thing for risk aversion. To see how these elements affect the difference between β^{base} and β^{full}, we rewrite (C.2) as follows:

$$\beta_1^{base} - \beta_1 = \Gamma^{altruism}\beta_2^{altruism} + \Gamma^{risk}\beta_2^{risk}, \tag{C.6}$$

$$\text{so } \delta_{top} \equiv \beta_{1,top}^{base} - \beta_{1,top} = \Gamma_{top}^{altruism}\beta_{2,top}^{altruism} + \Gamma_{top}^{risk}\beta_{2,top}^{risk} \tag{C.7}$$

One can see from C.6 how to decompose the explained part of δ_{top}, the simple redistribution support gap between the Top 1% and the Top 50-2%:

$$\text{Altruism component: } \delta_{top}^{altruism} = \Gamma_{top}^{altruism}\beta_2^{altruism} \tag{C.8}$$

$$\text{Risk aversion component: } \delta_{top}^{risk} = \Gamma_{top}^{risk}\beta_2^{risk} \tag{C.9}$$

Given the model in C.1, the parameters in (C.8) and (C.9) provide a clear answer to the question of how much of the redistribution support gap is explained by variation in altruism and risk aversion. The δ parameters are the mean Top 1-Top50-2% gap in altruism or risk aversion, scaled by each covariate's redistribution support-equation impact. These covariate mean differences and redistribution support-equation coefficients are population parameters that do not depend on the order in which covariates are partialed out.

Notice that if there were no mean difference in a covariate across income groups, then its Γ_{top} coefficient would be zero. In this case, variation in the covariate would explain none of the Top 1-Top 50-2% gap in redistribution support. The same would hold if the covariate does not affect redisribution support, so that $\beta_2 = 0$.

D Additional results and full set of estimates

In this section, we present additional results when using an ordered probit model instead of the probit or linear probability model used in the body of the paper. Additionally, we present the full set of the main results obtained and presented in Table 2. For simplicity, and to focus on the main variable of interest–*Top 1%*– we did not include the full set of estimates in the body of the paper.

First, Table D.1 presents the main estimates of Equation 1 when using an ordered probit, where the dependent variable is the 4-point scale *Role of Government*. The results are qualitatively and quantitatively very similar to those in Table 2. Specifically, Top 1% individuals are 13.5 pp less likely to be "totally agree" with redistribution, compared to 10.8 pp in the probit model and 10.3 pp in the linear probability model (see Table 2).

Second, Tables D.2 and D.3 present the full set of estimates of the main regressions estimated in Table 2. Panels A-F correspond to the specifications in columns (1)-(6) of Table 2, respectively. While Table D.2 presents the full set of marginal effects estimates of the probit model estimated in Panel A of Table 2, Table D.3 does so for the linear probability model estimated in panel B of Table 2.

Overall, the estimates for the control variables have the expected sign, based on previous evidence. First, the most unexpected estimate is that of gender, showing that women present lower preferences for redistribution in this sample, contrary to well-documented previous evidence. We attribute this result to potential sample selection, since we have that women are over-represented in this survey. Second, while they present the expected sign, behavioral traits appear to be less relevant than the set of beliefs, perceptions, and views to predict attitudes toward redistribution. This result is confirmed and described in Section 4.2.2, where we implement the Gelbach decomposition.

Table D.1: Gap in Top 1% vs Top 50-2%'s support for redistribution: ordered probit model

	Tot. disagree (1)	*Part. disagree* (2)	*Part. agree* (3)	*Tot. agree* (4)
Panel A: indep. variables - Top 1%				
Top 1%	0.048***	0.045***	0.042***	-0.135***
	(0.011)	(0.010)	(0.009)	(0.029)
Panel B: indep. variables - Top 1% + SED				
Top 1%	0.060***	0.056***	0.052***	-0.168***
	(0.011)	(0.010)	(0.010)	(0.030)
Panel C: indep. variables - Top 1% + SED + II				
Top 1%	0.037***	0.035***	0.033***	-0.105***
	(0.012)	(0.011)	(0.010)	(0.033)
Panel D: indep. variables - Top 1% + SED + II + BTSP				
Top 1%	0.031***	0.029***	0.027***	-0.088***
	(0.012)	(0.011)	(0.010)	(0.033)
Panel E: indep. variables - Top 1% + SED + II + BPV				
Top 1%	0.016*	0.015*	0.015*	-0.046*
	(0.010)	(0.009)	(0.009)	(0.028)
Panel F: indep. variables - Top 1% + SED + II + BTSP + BPV				
Top 1%	0.015	0.013	0.014	-0.042
	(0.010)	(0.009)	(0.009)	(0.028)
Share "totally agree" of Top 50-2% group				0.407
Observations		6,900		

Notes: Robust standard errors in parentheses. *p<0.1; **p<0.05; ***p<0.01. The table presents estimations of Equation 1 when using an ordered probit model. The dependent variable is the 4-point scale *Role of Government* variable. Columns (1)-(4) present ordered probit marginal effects for each category of support for redistribution. Panel A includes the Top 1% dummy as the only explanatory variable (base specification); panel B adds the set of socioeconomic and demographic presented in Section 2.6 as controls; panel C adds our measure of individual income *Current income* in logs as a control variable; panel D adds the set of behavioral traits and social preferences defined in Section 2.6, as controls; panel E adds the set of beliefs, perceptions, and views defined in Section 2.6; and panel F includes all the control variables (full specification). For simplicity, the table only presents our main estimates of interest, i.e., those corresponding to the Top 1% indicator.

Table D.2: Gap in Top 1% vs Top 50-2% support for redistribution: full panel A of Table 2: probit marginal effects

	(1)	(2)	(3)	(4)	(5)	(6)
Top 1%	-0.108***	-0.157***	-0.091**	-0.075**	-0.020	-0.015
	(0.034)	(0.035)	(0.038)	(0.037)	(0.033)	(0.033)
Female		-0.011	-0.020*	-0.017	-0.041***	-0.044***
		(0.012)	(0.012)	(0.012)	(0.011)	(0.011)
Educational level		0.035***	0.042***	0.042***	0.017***	0.018***
		(0.006)	(0.006)	(0.006)	(0.005)	(0.005)
Age		0.005***	0.006***	0.006***	0.003***	0.003***
		(0.001)	(0.001)	(0.001)	(0.001)	(0.001)
Past mobility		0.003	0.005*	0.004	0.001	0.001
		(0.003)	(0.003)	(0.003)	(0.002)	(0.002)
Capital income		-0.065***	-0.058***	-0.057***	-0.021	-0.022
		(0.021)	(0.021)	(0.021)	(0.018)	(0.018)
Self employment		-0.041***	-0.048***	-0.044***	-0.008	-0.007
		(0.015)	(0.015)	(0.014)	(0.013)	(0.013)
Log of current income			-0.060***	-0.057***	-0.008	-0.008
			(0.013)	(0.013)	(0.012)	(0.012)
Risk aversion				0.006*		0.006**
				(0.003)		(0.003)
Altruism				0.043***		0.011**
				(0.006)		(0.006)
Efficiency-seeking				-0.016		-0.023
				(0.016)		(0.014)
Preferences for merit				-0.061***		-0.014*
				(0.008)		(0.008)
Trust				0.004		-0.011
				(0.012)		(0.011)
Perception of inequality					0.161***	0.159***
					(0.014)	(0.014)
Trust in government					0.029***	0.028***
					(0.007)	(0.007)
Government efficiency					0.058***	0.055***
					(0.010)	(0.010)
Perceived mobility					-0.038***	-0.039***
					(0.007)	(0.007)
Meritocratic beliefs					-0.082***	-0.080***
					(0.008)	(0.008)
Political ideology					-0.048***	-0.048***
					(0.003)	(0.003)
Perceived position					-0.028***	-0.026***
					(0.009)	(0.009)
Share "totally agree" of Top 50-2% group						0.407
Observations	6,900	6,900	6,900	6,900	6,900	6,900

Notes: Robust standard errors in parentheses. *p<0.1; **p<0.05; ***p<0.01. The table presents the full set of estimates for the results presented in panel A of Table 2. Please refer to the *notes* in Table 2 for a complete description of these estimations.

Table D.3: Gap in Top 1% vs Top 50-2% support for redistribution: full panel B of Table 2: OLS estimates

	(1)	(2)	(3)	(4)	(5)	(6)
Top 1%	-0.103***	-0.152***	-0.086**	-0.069**	-0.021	-0.018
	(0.031)	(0.032)	(0.035)	(0.035)	(0.030)	(0.031)
Female		-0.011	-0.020*	-0.017	-0.041***	-0.044***
		(0.012)	(0.012)	(0.012)	(0.011)	(0.011)
Educational level		0.035***	0.042***	0.042***	0.021***	0.021***
		(0.006)	(0.006)	(0.006)	(0.005)	(0.005)
Age		0.005***	0.006***	0.006***	0.003***	0.003***
		(0.001)	(0.001)	(0.001)	(0.001)	(0.001)
Past mobility		0.003	0.005*	0.004	0.001	0.001
		(0.003)	(0.003)	(0.003)	(0.002)	(0.002)
Capital income		-0.064***	-0.056***	-0.056***	-0.019	-0.020
		(0.020)	(0.020)	(0.020)	(0.018)	(0.018)
Self employment		-0.042***	-0.048***	-0.044***	-0.007	-0.006
		(0.015)	(0.015)	(0.014)	(0.013)	(0.013)
Log of current income			-0.059***	-0.056***	-0.010	-0.010
			(0.013)	(0.013)	(0.011)	(0.011)
Risk aversion				0.006*		0.005*
				(0.003)		(0.003)
Altruism				0.043***		0.011*
				(0.006)		(0.006)
Efficiency-seeking				-0.017		-0.025*
				(0.016)		(0.014)
Preferences for merit				-0.061***		-0.014*
				(0.008)		(0.008)
Trust				0.004		-0.012
				(0.012)		(0.011)
Perception of inequality					0.127***	0.125***
					(0.011)	(0.011)
Trust in government					0.028***	0.028***
					(0.007)	(0.007)
Government efficiency					0.061***	0.059***
					(0.010)	(0.010)
Perceived mobility					-0.040***	-0.042***
					(0.007)	(0.007)
Meritocratic beliefs					-0.078***	-0.077***
					(0.007)	(0.007)
Political ideology					-0.051***	-0.050***
					(0.003)	(0.003)
Perceived position					-0.027***	-0.024***
					(0.009)	(0.009)
Constant	0.407***	0.015	0.730***	0.725***	0.231	0.231
	(0.006)	(0.042)	(0.160)	(0.161)	(0.151)	(0.153)
Share "totally agree" of Top 50-2% group						0.407
Observations	6,900	6,900	6,900	6,900	6,900	6,900

Notes: Robust standard errors in parentheses. *p<0.1; **p<0.05; ***p<0.01. The table presents the full set of estimates for the results presented in panel B of Table 2. Please refer to the *notes* in Table 2 for a complete description of these estimations.

E Robustness checks in detail

Since we provided a summary of the robustness checks in Section 5, in this section we provide a more detailed description.

E.1 Beyond the top 1%

Although the top 1% is a widely used definition of top-income or wealthy individuals, other papers have focused on different groups, such as the top 5% (Cohn et al., 2023). Here, we replicate the main analysis of the paper defining the top-income individuals as those who belong to the top 5% of the income distribution and comparing their preferences for redistribution against the top 50-6% (the group above the median and below the top 5%). Furthermore, many inequality studies have found that groups such as the top 0.1% or the top 0.001% are critical drivers of inequality patterns (e.g., Piketty and Saez 2003), so those groups are interesting to study and could potentially drive our results. Unfortunately, there are not enough survey participants in such positions of the income distribution to replicate the analysis for those income groups. However, Figure E.1 shows that although we capture fewer individuals in positions such as the top 0.1%, our results are not driven by these few extremely high-income individuals. Although estimates are noisy, panel (b) shows that our results do not seem to be driven by a few extremely high-income individuals.

Table E.1 presents estimates for the main specification, replicating Table 2 but using the *Top 5%* indicator as the main explanatory variable. Panel A shows that even though the results go in the same direction as when considering the Top 1%, the magnitude of the gap is much smaller. Furthermore, columns (5) and (6) show that the gap between the Top 5% and the Top 50-6% on being "totally agree" with increasing redistribution is not statistically different from zero. A potential explanation for this result is that the main differences in redistribution support between top and lower-income individuals are driven by the Top 1% itself and not by the rest of the Top 5%. In other words, the rest of the Top 5% may be more

similar to the Top 50-6% than to the Top 1%.

The last result suggests that the Top 1% constitutes a unique group with different preferences than the rest of society, even when compared with other high – but not as high–income individuals. Figure 2 presents evidence that favors this interpretation. Individuals in the Top 1% present lower support for redistribution even when compared to individuals right below them, such as those in the Top 10% or Top 5% but below the Top 1%. Moreover, we replicate the main analysis focusing on the gap between the Top 1% and a group of high-income immediately below them – Top 5-2%. The results, presented in Table E.2, are virtually identical to those obtained in the main estimates of Table 2. That is, the gap in redistribution support between the Top 1% and the Top 5-2% is very similar to that between the Top 1% and the Top 50-2%. This suggests that the high-income group with distinct attitudes toward redistribution is indeed the Top 1%, while those with high – but not as high – income are more similar to the rest of the individuals with lower income.

E.1.1 Persistence at the top 1%

The definition of top-income individuals employed throughout this study uses the top 1% category and considers the average income of the last three years available in the tax records (2014-2016). An alternative definition could consider an individual as top income if they were in the top 1% of the income distribution for each of the last three years available in the tax records: 2014, 2015, and 2016. This definition would capture individuals who are persistently at the top of the income distribution over time.

To make an adequate comparison, we restrict the analysis sample to those persistently above the median in each of the three years, leaving a smaller sample since only some survey participants appear in all the last three years of the tax records and have income above the median. Then, the Top 1% group consists of individuals who belonged to the top 1% of the income distribution each of the three years, and in this case, the Top 50-2% group consists of those above the median and below the top 1% each of those three years. The final sample

consists of 5,833 individuals, where 107 are persistently at the top 1%, so lack of power might be a limitation in this analysis.

Table E.3 presents estimates for the main analysis of Table 2 using this alternative definition of the Top 1% group. The results are qualitatively and quantitatively similar to those that employ the main definition of Top 1%. In fact, despite having fewer observations in the Top 1% group, panel A shows that the gap in redistribution support between these two groups is statistically significant at the 1% level, and such gap is even larger than that of the main analysis. Columns (4)-(6) in panel A show that those who persistently belong to the top 1% are between 13.3 and 18.1 p.p less likely to "totally agree" with increasing redistribution, relative to those persistently in the top 50-2% of the income distribution.

The previous alternative definition of the Top 1% group focuses on individuals who are persistently in such a position over time. In the last robustness exercise, we employ a more flexible definition of the Top 1% group that allows us to capture individuals who may not persistently be in the top 1% but have achieved this status at least once during the last three available years (2014, 2015, 2016). This definition of top income is more flexible and includes everyone who at some point reached that position, regardless of whether they maintained it. To ensure an adequate comparison, we limit our analysis sample to participants who have been above the median in at least one of those three years. The final sample includes 7,163 individuals, 277 of whom have been in the top 1% for at least one year.

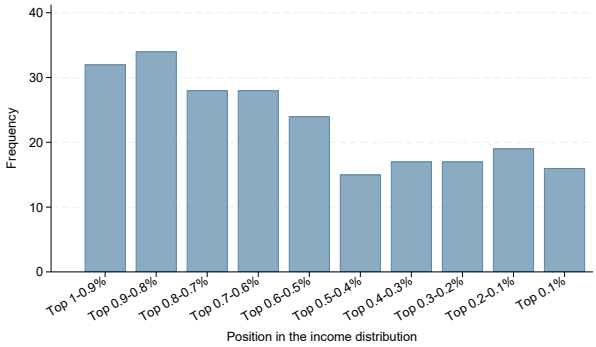
Table E.4 presents estimates for the main analysis from Table 2 using this alternative definition of the Top 1% group. The results are qualitatively and quantitatively similar to those obtained using the primary definition of the Top 1%, although slightly smaller in magnitude. This suggests that defining the group of top income earners in a homogeneous way requires not only reaching that position but also persisting in it.

In summary, the gap in redistribution support between the two income groups is even larger when considering individuals who persistently belong to these income groups over time. This finding supports the idea that individuals who consistently remain at the top of the

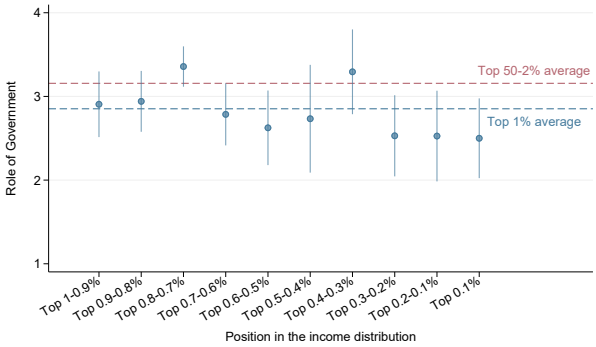
income distribution exhibit more pronounced differences in their support for redistribution compared to those in the lower income group. This result may be explained by the fact that individuals who persistently remain at the top of the income distribution are even more homogeneous within their group and more different from the rest of society regarding their attitudes toward redistribution than when we employ the main definition of the Top 1% group based on the average income of the last three years.

Figure E.1: Analysis within the top 1%

(a) Distribution of survey participants



(b) Average support for redistribution



Notes: The figure presents results for survey participants within the top 1%. Panel (a) shows that participants in the top 1% are mostly in the lowest half of the top 1%. Panel (b) shows average support for redistribution using the *Role of Government* question, by position in the income distribution, with corresponding 95% confidence intervals. There are ten bins, where the first one represents the top 99-99.1% and the last one the top 0.1%. The sample size is 230.

Table E.1: Gap between Top 5% vs Top 50-6%'s support for redistribution

	(1)	(2)	(3)	(4)	(5)	(6)
Panel A: Probit marginal effects estimates						
Top 5%	-0.011	-0.072***	-0.021	-0.023	-0.018	-0.017
	(0.014)	(0.015)	(0.020)	(0.020)	(0.017)	(0.017)
Panel B: OLS estimates						
Top 5%	-0.011	-0.072***	-0.022	-0.024	-0.021	-0.021
	(0.014)	(0.015)	(0.020)	(0.020)	(0.017)	(0.017)
Socioeconomic	No	Yes	Yes	Yes	Yes	Yes
Individual income	No	No	Yes	Yes	Yes	Yes
Behavioral traits	No	No	No	Yes	No	Yes
Beliefs	No	No	No	No	Yes	Yes
Share "totally agree" of Top 50-6% group				0.407		
Observations	6,900	6,900	6,900	6,900	6,900	6,900

Notes: Robust standard errors in parentheses. *p<0.1; **p<0.05; ***p<0.01. The table presents different estimations of Equation 1 but using the Top 5% as the "top income" group and the Top 50-6% as the comparison group. The dependent variable is the dummy version of *Role of Government*, that takes value 1 for those "totally agree" with redistribution. Panel A presents marginal effects estimates of a probit model, while results in panel B are based on a linear probability model instead. Column (1) includes the *Top 1%* dummy as the only explanatory variable (base specification); column (2) adds the set of socioeconomic and demographic characteristics presented in Section 2.6 as controls; column (3) adds our measure of individual income *Current income* in logs as a control variable; column (4) adds the set of behavioral traits and social preferences defined in Section 2.6, as controls; column (5) adds the set of beliefs, perceptions, and views defined in Section 2.6; and column (6) includes all the control variables (full specification). For simplicity, the table only presents our main estimates of interest, i.e., those corresponding to the *Top 5%* indicator.

Table E.2: Gap *within* "top-income" individuals: Top 1% vs Top 5-2%'s support for redistribution

	(1)	(2)	(3)	(4)	(5)	(6)
Panel A: Probit marginal effects estimates						
Top 1%	-0.109***	-0.121***	-0.079*	-0.062	-0.010	-0.010
	(0.036)	(0.036)	(0.045)	(0.045)	(0.037)	(0.037)
Panel B: OLS estimates						
Top 1%	-0.106***	-0.116***	-0.077*	-0.060	-0.010	-0.010
	(0.034)	(0.034)	(0.043)	(0.043)	(0.036)	(0.036)
Socioeconomic	No	Yes	Yes	Yes	Yes	Yes
Individual income	No	No	Yes	Yes	Yes	Yes
Behavioral traits	No	No	No	Yes	No	Yes
Beliefs	No	No	No	No	Yes	Yes
Share "totally agree" of Top 5-2% group				0.411		
Observations	1,426	1,426	1,426	1,426	1,426	1,426

Notes: Robust standard errors in parentheses. *p<0.1; **p<0.05; ***p<0.01. The table presents different estimations of Equation 1 but within "top income" individuals, i.e., comparing the Top 1% to the Top 5-2%. The dependent variable is the dummy version of *Role of Government*, that takes value 1 for those "totally agree" with redistribution. Panel A presents marginal effects estimates of a probit model, while results in panel B are based on a linear probability model instead. Column (1) includes the *Top 1%* dummy as the only explanatory variable (base specification); column (2) adds the set of socioeconomic and demographic characteristics presented in Section 2.6 as controls; column (3) adds our measure of individual income *Current income* in logs as a control variable; column (4) adds the set of behavioral traits and social preferences defined in Section 2.6, as controls; column (5) adds the set of beliefs, perceptions, and views defined in Section 2.6; and column (6) includes all the control variables (full specification). For simplicity, the table only presents our main estimates of interest, i.e., those corresponding to the *Top 1%* indicator.

Table E.3: Gap between persistent Top 1% vs Top 50-2%'s support for redistribution

	(1)	(2)	(3)	(4)	(5)	(6)
Panel A: Probit marginal effects estimates						
Persistent Top 1%	-0.141***	-0.199***	-0.103*	-0.095*	0.006	0.004
	(0.050)	(0.051)	(0.055)	(0.055)	(0.050)	(0.050)
Panel B: OLS estimates						
Persistent Top 1%	-0.133***	-0.190***	-0.093*	-0.085*	0.005	0.003
	(0.044)	(0.045)	(0.049)	(0.049)	(0.045)	(0.045)
Socioeconomic	No	Yes	Yes	Yes	Yes	Yes
Individual income	No	No	Yes	Yes	Yes	Yes
Behavioral traits	No	No	No	Yes	No	Yes
Beliefs	No	No	No	No	Yes	Yes
Share "totally agree" of Top 50-2% group				0.414		
Observations	5,833	5,833	5,833	5,833	5,833	5,833

Notes: Robust standard errors in parentheses. *p<0.1; **p<0.05; ***p<0.01. The table presents different estimations of Equation 1 but using an alternative definition of the income groups. Top 1 refers to those who are persistently in the top 1% of the income distribution in 2014, 2015, and 2016, while those in the Top 50-2% group are above the median but below the top 1% in each of these three years. The dependent variable is the dummy version of *Role of Government*, that takes value 1 for those "totally agree" with redistribution. Panel A presents marginal effects estimates of a probit model, while results in panel B are based on a linear probability model instead. Column (1) includes the *Top 1%* dummy as the only explanatory variable (base specification); column (2) adds the set of socioeconomic and demographic characteristics presented in Section 2.6 as controls; column (3) adds our measure of individual income *Current income* in logs as a control variable; column (4) adds the set of behavioral traits and social preferences defined in Section 2.6, as controls; column (5) adds the set of beliefs, perceptions, and views defined in Section 2.6; and column (6) includes all the control variables (full specification). For simplicity, the table only presents our main estimates of interest, i.e., those corresponding to the *Top 1%* indicator.

Table E.4: Gap between "at least one time Top 1%" vs "at least one time Top 50-2%"'s support for redistribution

	(1)	(2)	(3)	(4)	(5)	(6)
Panel A: Probit marginal effects estimates						
Times as Top 1% ≥ 1	-0.090***	-0.142***	-0.078**	-0.068*	-0.027	-0.025
	(0.031)	(0.032)	(0.035)	(0.035)	(0.030)	(0.030)
Panel B: OLS estimates						
Times as Top 1% ≥ 1	-0.087***	-0.138***	-0.074**	-0.064*	-0.028	-0.027
	(0.029)	(0.029)	(0.033)	(0.033)	(0.028)	(0.028)
Socioeconomic	No	Yes	Yes	Yes	Yes	Yes
Individual income	No	No	Yes	Yes	Yes	Yes
Behavioral traits	No	No	No	Yes	No	Yes
Beliefs	No	No	No	No	Yes	Yes
Share "totally agree" of Top 50-2% group				0.405		
Observations	7,163	7,133	7,133	7,133	7,133	7,133

Notes: Robust standard errors in parentheses. *p<0.1; **p<0.05; ***p<0.01. The table presents different estimations of Equation 1 but using an alternative definition of the income groups. Top 1% refers to those who belong to the top 1% of the income distribution at least one year in the 2014-2016 period, while those in the Top 50-2% group are above the median but below the top 1% at least one year in the same period, and are never in the top 1%. The dependent variable is the dummy version of *Role of Government*, that takes value 1 for those "totally agree" with redistribution. Panel A presents marginal effects estimates of a probit model, while results in panel B are based on a linear probability model instead. Column (1) includes the *Top 1%* dummy as the only explanatory variable (base specification); column (2) adds the set of socioeconomic and demographic characteristics presented in Section 2.6 as controls; column (3) adds our measure of individual income *Current income* in logs as a control variable; column (4) adds the set of behavioral traits and social preferences defined in Section 2.6, as controls; column (5) adds the set of beliefs, perceptions, and views defined in Section 2.6; and column (6) includes all the control variables (full specification). For simplicity, the table only presents our main estimates of interest, i.e., those corresponding to the *Top 1%* indicator.

F Email invitation: English translation

We invite you to participate in a survey on economic attitudes among Uruguayans. This survey is part of a research study performed in collaboration with researchers from the Universidad de la República, the Universidad de San Andrés (Argentina), and the University of California, Los Angeles (USA). The information you provide will be treated confidentially and will only be used for academic purposes by the researchers.

As a token of our appreciation for your participation, you'll be eligible for one of the raffle prizes of $5,000. Completing the survey will take about 20 minutes, and the information collected will be treated as strictly confidential.

Please follow this link to access the survey: Click here

Your participation helps us improve public policies in our country!

Thank you very much,

The Research Team.

G Survey questionnaire: English translation

Introduction to the survey

We invite you to participate in an academic research survey on economic opinions and attitudes in Uruguay.

Completing the survey takes about 20 minutes. As a token of our gratitude, 20 participants selected at random will each be awarded a gift card worth $5,000. If you areone of the raffle winners, we will notify you and send you the prize by email.

In compliance with research confidentiality rules, the information collected in this questionnaire will be treated as strictly confidential. This research is being conducted by academics from the University of the Republic, the University of San Andrés (Argentina), and the University of California in Los Angeles (United States).

On behalf of the entire working team, we thank you for your participation, which helps us to improve public policies in our country.

- ○ I agree to participate in the survey.
- ○ I do not agree to participate in the survey.

Note: If you have any questions about this study, you can contact us at the following email: encuesta@iecon.ccee.edu.uy

What is your sex?

- ○ Male
- ○ Female

What is your age?

Indicate the highest level of education that you have achieved.

We divide Uruguayan workers into the following three personal income groups. Please indicate the one that best describes your income level.

- ○ **Low income** (nominal annual income below $100,000, represents the poorest 20%)
- ○ **Middle income** (nominal annual income between $100,000 and $650,000, represents the "middle" 60%)
- ○ **High income** (nominal annual income greater than $650,000, represents the richest 20%)

In the next segment, you are asked to take part in 14 decision-making games. Keep in mind that there is a chance your decisions will have real-world consequences, so it will be in your own best interest to report honestly what you would do in each game.

We will choose 50 participants at random, and if you are one of them, the decisions you have made in one of the games will be implemented and have real-world consequences. In other words, your decision in that game will affect your payout, and in the case of games with more than one participant, your decision will also affect the payouts of the other players involved.

First we ask you to play all 14 games. On June 14, we will select 50 participants at random. If you are among the 50 selected, we will contact you by email to send your cash reward. If you are not among the 50 selected participants, all the decisions you have made in the games will remain hypothetical and will have no real-world consequences.

Game 1 of 14

In the following game, you are designated as player A, and another randomly selected survey participant is player B. As player A, you receive $1,000, and player B receives $0. **In this game, you have the option of either keeping the entire $1,000 or sharing part of it with participant B.**

How much of the money do you want to share?

- ○ Share $0
- ○ Share $250
- ○ Share $500
- ○ Share $750
- ○ Share $1,000

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-word consequences.

Game 2 of 14

In this game, you are given $1,000. **Your role is to decide how much of that money to keep for yourself and how much to donate to a non-governmental non-profit organization that works for the social inclusion of vulnerable children and adolescents.**

How would you distribute this award?

- ○ Keep $1,000 for yourself and donate $0
- ○ Keep $750 for yourself and donate $250
- ○ Keep $500 for yourself and donate $500
- ○ Keep $250 for yourself and donate $750
- ○ Keep $0 for yourself and donate $1,000

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Game 3 of 14

Your role in this game is to distribute donations between two charitable programs. You will receive $1,000 regardless of your decision.

You are asked to decide how to distribute $1,000 worth of donations between a social program run by MIDES (Ministry of Social Development of Uruguay) and a non-governmental non-profit organization that has the same objective.

How would you distribute this award?

- ○ $1,000 for MIDES and $0 for the NGO
- ○ $750 for MIDES and $250 for the NGO
- ○ $500 for MIDES and $500 for the NGO
- ○ $250 for MIDES and $750 for the NGO
- ○ $0 for MIDES and $1,000 for the NGO

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Game 4 of 14

In this game, you are participant A and two other randomly chosen survey participants are B and C. **Your role is to decide how much to pay B and C.** You will receive $1,000 regardless of this decision.

Which of the two distributions do you prefer?

- ○ $250 for B and $250 for C
- ○ $250 for B and $750 for C

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Game 5 of 14

Two other randomly chosen survey participants are now B and C.

Again, your role is to decide how much to pay B and C. You will receive $1,000 regardless of your decision.

To earn a chance at entering the raffle, participant B had to work at performing simple tasks on the computer for 15 minutes. Participant C did not have to do anything.

How would you allocate $1,000 between B and C?

- ○ $1,000 for participant B and $0 for participant C
- ○ $750 for participant B and $250 for participant C
- ○ $500 for participant B and $500 for participant C
- ○ $250 for participant B and $750 for participant C
- ○ $0 for participant B and $1,000 for participant C

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Game 6 of 14

Two other randomly chosen survey participants are now B and C.

Again, your role is to decide how to allocate the payments for B and C. You will receive $1,000 regardless of your decision. We asked B and C if they think it is acceptable to evade taxes in Uruguay. Participant B thinks that it is not acceptable to evade taxes under any circumstances, while participant C thinks that avoiding taxes may be acceptable.

How would you allocate $1,000 in payments between B and C?

- ○ $1,000 for participant B and $0 for participant C
- ○ $750 for participant B and $250 for participant C
- ○ $500 for participant B and $500 for participant C
- ○ $250 for participant B and $750 for participant C
- ○ $0 for participant B and $1,000 for participant C

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Game 7 of 14

Your payout in this game depends on whether the year of your birth is odd or even. If it is even, we will pay you $500. If it is odd, we will pay you $2500.

Indicate whether the year of your birth is even or odd:

- ○ Even
- ○ Odd

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Game 8 of 14

In the next game you are participant A, and another randomly chosen survey participant is B. B's role is to propose how to split $1,000 between the two of you. **Your role in thisgame is to accept or reject the proposal of participant B.**

Participant B proposed to keep $800 and offer you $200. If you accept the offer, those would be the final payments. If you decline the offer, both of you get $0.

Do you want to accept or decline the offer?

- ○ Accept the offer
- ○ Reject the offer

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Game 9 of 14

We ask you to roll a die once. If you don't have a die nearby, you can use the digital die at the following link here.

Your payout in this game will depend on the number you roll on the die: if you roll a 1, then you win $300; if you roll a 2, then you win $600; if you roll a 3, you win $900; if you roll a 4, you win $1,200; if you roll a 5, you win $1,500; and if you roll a 6, you win $1,800.

Enter the number that you rolled:

- ○ 1
- ○ 2
- ○ 3
- ○ 4
- ○ 5
- ○ 6

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Game 10 of 14

In the next game, you are participant A, and another randomly chosen person is participant B. You both have $1,000. **You are asked to choose whether to invest money in B given the following two options:**

Option 1: Do not invest the $1,000 in B. Your final payment would be $1,000 andParticipant B's final payment would be $1,000.

Option 2: Invest the $1,000 in B. In that case, the payouts will depend on what participant B does. If participant B chooses to share the earnings, you and participant B each get $2,000. If participant B chooses not to share, then participant B takes $4,000 and you take $0.

Before making your decision, we want to know what you expect will happen.

If you choose to invest, how likely do you think it is that Participant B will choose to share the earnings?

- ○ Very likely
- ○ Somewhat likely
- ○ Not very likely
- ○ Not likely at all

What option do you want to choose?

- ○ Do not invest in B
- ○ Invest $1,000 in B

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Game 11 of 14

In the following game, you are playing with 4 other randomly chosen participants. Each of the participants has received $1,000. **The game consists of deciding how much of this $1,000 to put in a common pot.** The money collected in this pot will be doubled, and the resulting total amount will be divided equally between you and the other 4 participants. Each player will receive a fifth of the pot, regardless of whether or not they contributed.

How much of your $1,000 do you want to contribute to the pot?

- ○ Contribute $1,000
- ○ Contribute $750
- ○ Contribute $500
- ○ Contribute $250
- ○ Contribute $0

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Game 12 of 14

In this game, you will choose between receiving a payment on June 1, 2019, or receiving a payment 12 months later (on June 1, 2020). We ask you to choose between different pairs of options:

Scenario 1: Among the following two options, which one would you prefer?

- ○ Receive $1,000 in June 2019
- ○ Receive $1,200 in June 2020

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Scenario 2: Among the following two options, which one would you prefer?

- ○ Receive $1,000 in June 2019
- ○ Receive $1,400 in June 2020

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Scenario 3: Among the following two options, which one would you prefer?

- ○ Receive $1,000 in June 2019
- ○ Receive $1,600 in June 2020

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Scenario 4: Among the following two options, which one would you prefer?

- ○ Receive $1,000 in June 2019
- ○ Receive $1,800 in June 2020

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Scenario 5: Among the following two options, which one would you prefer?

- ○ Receive $1,000 in June 2019
- ○ Receive $2,000 in June 2020

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Scenario 6: Among the following two options, which one would you prefer?

- ○ Receive $1,000 in June 2019
- ○ Receive $2,200 in June 2020

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Game 13 of 14

For this game, we have flipped a coin. You are asked to choose between receiving a guaranteed payment or a payment that depends on whether the coin came up heads or tails. Please mark your choices from the following pairs of options:

Scenario 1: Among the following two options, which one would you prefer?

- ○ A guaranteed payment of $1,000
- ○ $2,000 if the coin lands on heads and $0 if it lands on tails

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Scenario 2: Among the following two options, which one would you prefer?

- ○ A guaranteed payment of $1,000
- ○ $2,500 if the coin lands on heads and $0 if it lands on tails

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Scenario 3: Among the following two options, which one would you prefer?

- ○ A guaranteed payment of $1,000
- ○ $3,000 if the coin lands on heads and $0 if it lands on tails

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Scenario 4: Among the following two options, which one would you prefer?

- ○ A guaranteed payment of $1,000
- ○ $3,500 if the coin lands on heads and $0 if it lands on tails

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Scenario 5: Among the following two options, which one would you prefer?

- ○ A guaranteed payment of $1,000
- ○ $4,000 if the coin lands on heads and $0 if it lands on tails

Note: Remember that there is a chance that this decision will be implemented and may therefore have real-world consequences.

Game 14 of 14

This game consists of guessing two figures.

To evade personal income taxes, employees can underreport their wages – that is, they can report to the authorities a lower wage than they actually receive from their employers. What do you estimate is the percentage of employees who underreport their salaries?

We are going to compare your answer with the results of a recent academic study, and if you have chosen the correct option, you could win $1,000.

- ○ 0-10%
- ○ 10-20%
- ○ 20-30%
- ○ 30-40%
- ○ 40-50%
- ○ 50-60%
- ○ 60-70%
- ○ 70-80%
- ○ 80-90%
- ○ 90-100%

To avoid taxes, companies can underreport their Value Added - that is, they can report to the authorities lower sales and higher costs than they incurred in reality. What do you estimate is the percentage of Value Added that companies underreport on average?

We are going to compare your answer with the results of a recent academic study, and if you have chosen the correct option, you could win $1,000.

- ○ 0-10%
- ○ 10-20%
- ○ 20-30%
- ○ 30-40%
- ○ 40-50%
- ○ 50-60%
- ○ 60-70%
- ○ 70-80%
- ○ 80-90%
- ○ 90-100%

Thank you very much for marking your decisions for all 14 games. The next and final partof the survey consists of a series of questions about your opinions and beliefs.

In your opinion, which of the following reasons best explains why a person is poor?

- ○ Because that person worked less than other people
- ○ Because of unfavorable circumstances that are beyond that person's control

In your opinion, which of the following reasons best explains why a person is rich?

- ○ Because that person worked harder than other people
- ○ Because of favorable circumstances that are beyond that person's control

Consider a child who was born in the poorest 10% of families in Uruguay. What is the probability that this child, as an adult, could belong to 50% of the richest families?

- ○ Very likely
- ○ Somewhat likely
- ○ Unlikely
- ○ Very unlikely

Based on a lottery, we will decide whether or not you will receive additional information related to tax evasion in Uruguay.

To find out whether you have been selected to receive this information, continue to the next screen.

As a result of the lottery, you were assigned the following information:

According to the most recent research, the percentage of wage earners who underreport their earnings is in the 10%-20% range.*

* This refers to wage earners who submitted affidavits and payroll registered by hiring companies.

We will now ask you again about underreporting by employees and companies. We do this with all respondents, regardless of what they answered in the game and whether or not they received information.

This time we are not asking you to guess, we just want your opinion.

What do you think will be the percentage of employees who will underreport their salaries in 2019?

- ○ 0-10%
- ○ 10-20%
- ○ 20-30%
- ○ 30-40%
- ○ 40-50%
- ○ 50-60%
- ○ 60-70%
- ○ 70-80%
- ○ 80-90%
- ○ 90-100%

What do you think will be the percentage of Value Added that an average company will underreport in 2019?

- ○ 0-10%
- ○ 10-20%
- ○ 20-30%
- ○ 30-40%
- ○ 40-50%
- ○ 50-60%
- ○ 60-70%
- ○ 70-80%
- ○ 80-90%
- ○ 90-100%

To what extent do you agree or disagree with the following statement?

"Governments should take steps to reduce the income gap between rich and poor."

- ○ Strongly agree
- ○ Partially agree
- ○ Partially disagree
- ○ Strongly disagree

Generally speaking, would you say that most people can be trusted, or that one can neverbe careful enough when dealing with others?

- ○ One can trust most people
- ○ One can never be careful enough when dealing with others

Do you think that the government is efficient in the way it manages public resources?

- ○ The government is very efficient
- ○ The government is efficient
- ○ The government is inefficient
- ○ The government is very inefficient

Which of the following best describes how often you believe the government can be trusted to act correctly?

- ○ Always
- ○ Usually
- ○ Most of the time
- ○ Sometimes
- ○ Almost never

What do you think about income differences between the rich and the poor in Uruguay?

- ○ Inequality is too high
- ○ Inequality is moderate
- ○ Inequality is very low

How justifiable do you think it is to evade taxes?

- ○ Not at all justifiable
- ○ Justifiable on some occasions
- ○ Fully justifiable

In 2017, what percentage of their nominal personal income do you think that the following social groups actually paid in personal taxes, on average? For your reference, individuals paid 21% of their income as taxes in 2017 on average.

0 %
Low income (nominal annual income below $100,000, represents the poorest 20%)

0 %
Middle income (nominal annual income between $100,000 and $650,000, represents the "middle" 60%)

0 %
High income (nominal annual income greater than $650,000, represents the richest 20%)

How much do you agree with the following statement?

"Tax rates should be more progressive (that is, higher for the rich and lower for the poor)"

- ○ Strongly agree
- ○ Somewhat agree
- ○ Somewhat disagree
- ○ Strongly disagree

Politics is generally viewed in terms of "left" and "right." On a scale where 0 leans the most to the "left" and 10 leans the most to the "right," where would you locate yourself?

- ○ 0 (left)
- ○ 1
- ○ 2
- ○ 3
- ○ 4
- ○ 5
- ○ 6
- ○ 7
- ○ 8
- ○ 9
- ○ 10 (right)

Recent studies on decision-making show that decisions are affected by the context in which they are made and reflect people's feelings, prior knowledge and experience, and environment. Thank you for helping to make the survey results meaningful by following the instructions. To help us confirm that you have read these instructions, please select the "none of the above" option from the following alternatives:

- ○ Anger
- ○ Joy
- ○ Sadness
- ○ Fear
- ○ Surprise
- ○ None of the above

How well did you understand the survey questions?

- ○ I understood everything
- ○ I understood almost everything
- ○ I understood some questions
- ○ I did not understand anything

Would you like to share with us any comments or thoughts about the survey?