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Captured by the very wealthy?

**Media bias within the inheritance and gift tax debate in the case of
Austria**

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1. Introduction

“The powerful bulwark of dominant rich in politics, economy and media remains to be the most important obstacle to launch the inheritance tax”¹

Marterbauer & Schürz 2017

This master’s thesis aims to contribute to the understanding of how a high extent of wealth inequality in democracies can coexist with the public and political rejection of the inheritance and gift tax – a progressive tax which is considered to be an effective instrument to limit wealth inequality (Scheve & Stasavage 2016, 106).

Austria serves as the case study for this puzzle. It is particularly suitable because of three characteristics. Firstly, it abolished the tax on bequests and gifts in 2008 and no government reintroduced it since then. Secondly, while generally Austria’s tax revenues are high, the tax rate on wealth is comparatively low (European Commission 2013, 235). Thirdly, the public debate about the inheritance and gift tax is heated and ongoing, especially during election campaigns.

Theoretically the study will lean on the *media capture* approach first introduced by Besley and Prat (2006) (Schiffrin 2017, 3). In this sense, media capture can be viewed as the situation when media is either controlled by the government or owned and directed by a small group of individuals - the latter applies to the underlying case. If media were captured in Austria, a bias² to the politically conservative side within the inheritance and gift tax-debate during 2008-2017 should be observable. Hence, this contribution’s main object of investigation is whether newspapers in Austria exhibit an ideological bias regarding the inheritance and gift tax-debate during 2008 and 2017.

Empirically, this will be done by measuring bias in newspapers using two approaches. On the one hand, the language of supporters and opponents will be determined by examining

¹ The quote is translated. Originally: „Das wichtigste Hindernis für eine Einführung der Erbschaftssteuer bleibt das mächtige Bollwerk der wirtschaftlich, medial und politisch dominanten Reichen“ (Marterbauer & Schürz 2017).

² It must be noted however, that media bias can occur because of various reasons, like for example because of partisan journalists (Baron 2006) or simply because of economic incentives of media firms (Gentzkow & Shapiro 2005) (Besley & Prat 2006, 732).

press releases of political actors who actively participated within the debate. On the other hand, the appearances of experts and interest groups who positioned themselves either in favour of or in opposition to the inheritance and gift tax will be compared.

Assuming that the inheritance tax can serve as an example for ideological divides (see chapter 2.2.1.), the results could moreover give indications for a bias considering the realms of economic policies in Austrian media in one way or the other.

1.1. Structure and content

The contribution is structured in four main parts. First, the relevance and the broader research interest of the underlying case will be presented. This will be followed by a deeper discussion of the theoretical approach of *media capture*, the definition and the effects of media bias as well as competing explanations for the phenomena of wealth inequality in democracies. Chapter 4 will address the methodological approach of the thesis and present the empirical results of the analyses. Finally, the results will be discussed and reflected.

2. Research interest

Besides (minorly) contributing to the state budget, inheritance taxations fulfil the purpose of redistributing wealth³ from the richer to the poorer parts of society (Wrede 2013, 1). Governments can use the revenues to invest in education, health or welfare, for example. Because substantial inheritances in most countries seldom happen (Davies 2009, 143), the tax usually is designed progressively, which means that small inheritances are not or only marginally taxed, while larger bequests are gradually higher taxed (Scheve & Stasavage 2016, 112).

But why is it relevant to discuss a redistributive tax like an inheritance and gift tax (henceforth IGT)⁴? The subsequent chapter seeks to give answers and explain the research

³ Based on Davies wealth is understood as „the value of non-human assets minus debts“ (2009, 128).

⁴ The taxation on inheritances is in most cases supplemented with a taxation on gifts, as gifts during lifetime can serve as a quite easy method to avoid the later imposed inheritance tax.

interest of the underlying thesis by firstly, exploring the realm of inequality, secondly, explaining the effects of IGTs, thirdly, discussing the status quo of wealth inequality and the IGT in Austria and fourthly, presenting the public attitude about it, particularly in the case of Austria.

2.1. Inequality

Ever since the economic crisis 2008 and the resulting political instability and austerity measures, respectively, inequality seems to have become a major issue in industrialized countries again. Beyond the formation of protest-movements like *Occupy Wall Street*, political debates about how to take countermeasures⁵ and growing popular-scientific literature⁶, also scholarly work focussed on this issue (Killewald, Pfeffer & Schachner 2017, 380). While particularly the field of economy addressed the question of economic inequality and its extents, social sciences followed the trend⁷. As this topic is far too extensive to even try to reproduce most of the approaches and insights, the following presentation should be considered as limited concerning its comprehensiveness.

Before entering the topic in-depth, some clarifications must be provided. First of all, by talking about inequality in this contribution the within-country form of it is implied, not the inequality among countries or regions. Second of all, inequality can occur at different stages. Social inequality, on the one hand, describes any form of inequality subsumed under the idea of an imbalance of individual opportunities in societies (Burzan 2011, 7), be it gaps between education levels or regional disparities potentially resulting in unequal access to power and jobs. Economic inequality, on the other hand, can be explained as the situation that usually small parts own and/or earn more than other larger parts of society. Furthermore, economic inequality must be divided into income and wealth inequality. Although it is possible and necessary to differentiate between types of inequality, all of them are highly connected to one another. Social inequality can be the result and the trigger of economic inequality at the same time and the other way around. Also, income inequality logically leads to wealth inequality over time. Due to the research question of this thesis the narrow focus lies on the level of wealth inequality.

⁵ Also, institutions like for example the International Monetary Fund started to participate on the debate (see Jaumotte, Lall & Papageorgiou 2008).

⁶ See for example Stiglitz (2012); Hacker and Pierson (2010); Krugman (2009).

⁷ Despite its current relevance, inequality is an ongoing issue and naturally an interdisciplinary topic.

2.1.1. Proof for wealth inequality

The exact determination of income distribution can be rather complicated, the collection of data about wealth inequality is even more so (Davies 2009, 127). In Austria inter alia, most of the research in this area uses household surveys to examine wealth inequality, in other cases administrative data helps to produce more accurate estimations (Eckerstorfer et al. 2015, 2). Because the probability that surveys include members of the richest 1 or 0,1 % of the population is low, it can be assumed that wealth is even more concentrated than valued in surveys.⁸ Furthermore, the response rate of the participants can vary and accurate answers, particularly regarding financial assets, may be strongly underestimated (Davies 2009, 129-130). Also, Vermeulen argues that the measuring of wealth distribution is less insightful than a more accurate measuring of the extents of affluence of the top 5 and 1 %, because wealth is highly concentrated (2016, 1). In his study he detects deviations in survey estimations about the wealth concentrations at the top (ibid. 28-29). Therefore, data about wealth inequality must be handled with care.

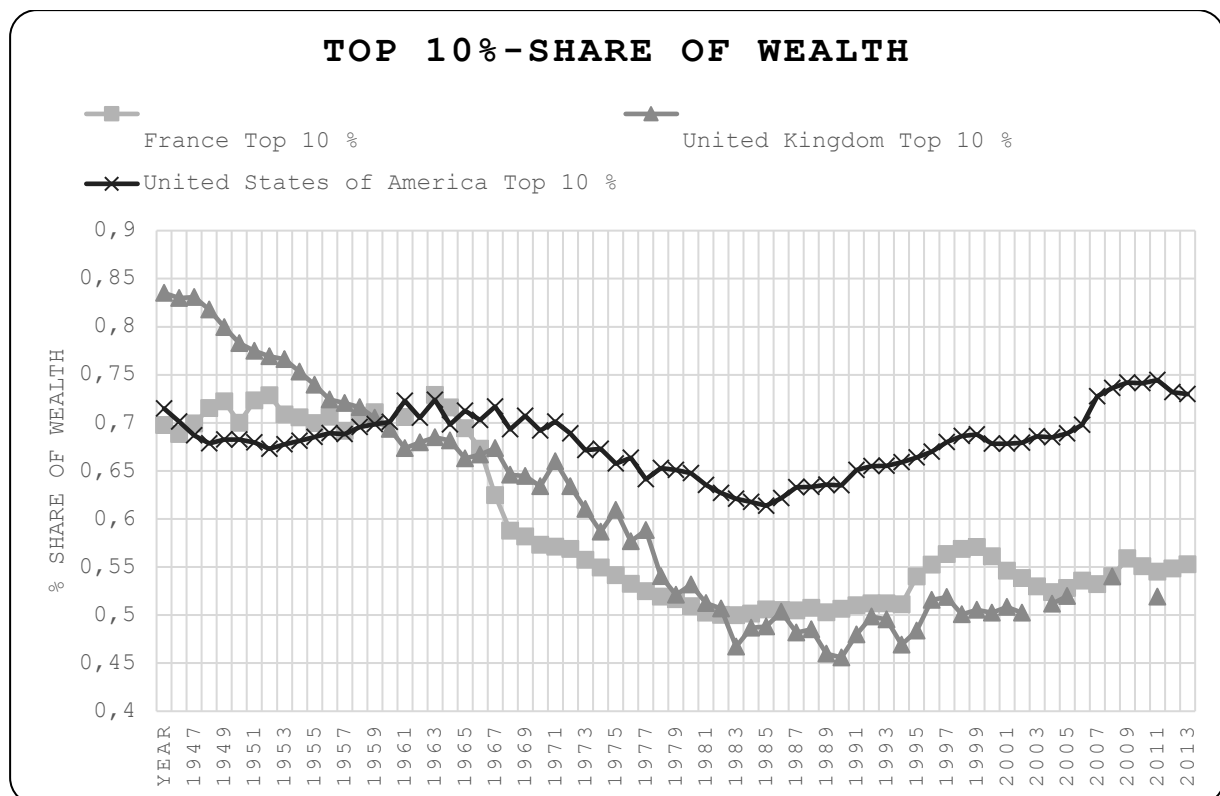


Figure 1⁹

⁸ Improvements concerning the problems of surveys, like over-sampling the 1 %, made the results more reliable over time (Davies 2009, 130).

⁹ Own representation. Source: World Income and Wealth Database 2018.

The “World Income and Wealth Database” (2018) and countless other studies and reports have provided empirical evidence for rising wealth inequality in industrialized countries since the 1980s (e.g. Piketty 2014; Piketty & Zucman 2015; Saez 2017; Saez & Zucman 2016; Vermeulen 2016). Generally, it can be said that wealth is even more unequally distributed than income is (Davies 2009; Piketty 2014). In the first three to four decades after the second world war wealth inequality decreased. After the 1980s the inequality steadily increased again and the ongoing long-term trend points also in the same direction. This can be observed in figure 1 which plots the development of the wealth of the top 10 % in France, the United States and the United Kingdom from 1947 until 2013.¹⁰

2.1.2. Why wealth inequality should not be ignored

From a more normative point of view, there are plenty of reasons why it is relevant to discuss the taxation of large inheritances. In a nutshell, these arguments mainly comply with the personal attitude of what is fair and what is not (see Chapter 3.3.2.). Alongside, one often mentioned question is whether younger generations can enhance their social capital, education and income level in comparison to their parents or if younger generations also inherit their ancestors’ social, educational and financial status.¹¹

It is likely that children who grow up in wealthy households also obtain better education, get better jobs in their adulthood and accumulate more wealth again (see Clark & Cummins 2015; Clark et al. 2015). Adermon, Lindahl and Waldenström find that transfers of inheritances show a strong positive correlation with intergenerational wealth transmission (2016, 22-23). At the same time, children who grow up not in affluent families often stay that way (Reardon 2011). Therefore, wealth inequality often results in income and social inequality. Anthony Atkinson describes this phenomenon as follows: “*Today’s ex-post outcomes shape tomorrow’s ex ante playing field: the beneficiaries of inequality of outcome today can transmit an unfair advantage to their children tomorrow*” (2015, 11)¹².

¹⁰ The three countries were chosen as an example of the overall development of wealth inequality in western countries. Moreover, historical data for these countries are comparatively more comprehensive (Piketty 2014, 449; *ibid.*, 457; *ibid.* 461).

¹¹ This phenomenon is usually called intergenerational mobility (Becker & Tomes 1979).

¹² Atkinson differentiates between „*inequality of opportunity*“ and „*inequality of outcome*“ (2015, 9-11). He understands the latter as those conjunctures that are “*beyond personal control*” like for example birth into wealthy families and the former as the achievements through individual performances in life (*ibid.*, 10).

From an economic perspective, however, there exist a variety of arguments in favour of taxes on stock like wealth in addition to taxes on flow. Garret and Mitchell argue that countries which levy taxes on wealth and invest the revenues in the public sector, in infrastructure but also in programmes that potentially enhance the social stability, do not lose investments from outside the country (2001, 175). Hence, the often-proclaimed argument that taxation on inheritances would lead to competitive disadvantages of a country's economic location can be viewed as refuted. On the contrary, most firms seem to prefer to pay taxes and in return find better infrastructure, workforce and social stability than the other way around.

Bagchi and Svejnar find negative effects of wealth inequality on economic growth (2015). Also, Halter, Oechslin and Zweimüller support this argument, however emphasizing that the negative effects of inequality¹³ on growth make an impact only over longer time periods of 10 years (2014, 102). On a short-term base the authors find even moderately positive effects (ibid.). Holtz-Eakin, Joulfaian and Rosen studied the effects of bequests on the work-behaviour of heirs (1993). They provide evidence that with rising inheritances the work activity decreases (ibid., 427). Finally, Piketty explains the fundamental understandings of capitalism by establishing his theory that the rate of return is bigger than economic growth ($r > g$), which – in stable times - results in ever growing wealth inequality (2014, 479). Therefore, governments must regulate this imbalance by taxing inheritances (ibid., 697ff.).

2.1.3. Why wealth inequality could be ignored

Some (mainly lobbies) view wealth inequality as a merely ideological matter (e.g. Maas 2015; Eberhartinger, Past & Morozov 2013). The arguments brought forward by Keuschnigg et al. (2013) stand in stark contrast to the empirical findings presented in the former subsection. They argue that capital taxes would reduce the investment activity of particularly small- and medium-sized enterprises, because the employer would calculate with the tax in advance, thus the middle-class would be mainly affected by it (ibid., 3). The Austrian Federal Economic Chamber argues that capital taxes jeopardise the livelihood of entrepreneurs (Eberhartinger, Past & Morozov 2013, 16), and that such taxes do not necessarily help to equalize the distribution of wealth (ibid., 22).

¹³ They study the effects of income inequality on growth.

A classical argument for why wealth inequality could be ignored is based on the so-called trickle-down economics¹⁴, which can be summarized as the process that lowering taxes lead to more investments and consumption of the wealthier parts of society which results in more wealth for everyone (Goodwin et al. 2014, 286). Following this approach, the question of wealth inequality is irrelevant, because sooner or later also the lower income and wealth groups will profit. Aghion and Bolton find evidence that generally “*wealth does trickle-down from the rich to the poor*” (1997, 152). However, they also argue that the effect is too small to fully rely on it: “*(...) the trickle down mechanism is not sufficient to eventually reach an efficient distribution of resources, even in the best possible scenario*” (ibid.).

Ultimately, there is no robust empirical historical evidence that markets are able to control wealth inequality. Quite contrarily, a clear majority of scholars seem to agree that the issue of wealth inequality cannot be ignored and must be discussed.

2.2. Impact of inheritance taxation

The previous subsection presented a choice of arguments why governments and societies should or should not discuss and tackle wealth inequality. Now the question arises, whether and how the increasing wealth inequality can be balanced or limited and how effective the applied instrument of the IGT is. Referring to this, a direct approach is the taxation of wealth either during or after life. As the earned income through jobs or profits of firms is (sometimes substantially) taxed, wealth taxes during a lifetime might be highly unpopular and stand in stark contrast to the maxims of capitalism (meritocracy). Consequently, to impose a tax on the inherited wealth is an often-used instrument to fulfil the purpose of limiting wealth inequality or redistributing wealth, as it does not tax the accumulated income of a person or household but the heir who had nothing to do with the earnings, except of being family or the beneficiary.¹⁵ But are IGTs an effective tool to limit or decrease wealth inequality?

¹⁴ Trickle-down economics is an economic policy concept applied by Ronald Reagan, Margaret Thatcher and currently Donald Trump which can also be explained as supply-side economics (Goodwin et al. 2014, 286).

¹⁵ The recent international policy trend, however, is to reduce or even abolish the tax, also in countries which traditionally levy high estate taxes (Alvaredo et al. 2018: 260).

Referring to this matter, Scheve and Stasavage find empirical proof¹⁶ for negative effects of progressive inheritance taxation on wealth inequality (measured by the top 1%-wealth share) in the case of six countries¹⁷ (2016, 93-113). They emphasize, though, that there is only weak evidence that governments do so *because* of inequality (ibid. 113). Instead, they stress that governments need the tax revenues to finance their wars (ibid., 110-111). Bossman, Kleiber and Wälde develop a theoretical model to investigate the effect of inheritances on wealth inequality (2007). They demonstrate that in their scenario the higher the tax on bequests the lower the extent of wealth inequality (ibid., 1263).

2.2.1. Ideological component of the IGT

Another interesting particularity of studying the (un)popularity of inheritance taxation is its potential correlation with ideological attitudes and partisanship (Bartels 2005)¹⁸. For the case of the 2002 tax-cut under the Bush-administration Bartels concludes that “[...] *liberals and Democrats were much less susceptible than conservatives and Republicans were to the simple allure of lower taxes*” (ibid., 23). Also, Rudolph demonstrates that negative attitudes towards the repeal of the estate tax correlates with the ideological affiliation of Americans who consider themselves as liberal, albeit finding no evidence for conservative Americans (2009, 149).

For the Austrian case, Kritzinger et al. show that “*citizens’ likelihood to oppose greater efforts to even out income inequality leads to a significantly greater likelihood of voting for the ÖVP, while the opposite is the case for the SPÖ vote*” (2013, 106). While not to be confused, it can be assumed that the degree of acceptance or refusal of income inequality is at least related to the degree of acceptance or refusal of wealth inequality. The same applies also to the question of state interventionism: people who disapprove of this issue, rather vote for the People’s Party (ÖVP) and people who agree with it, are more prone to vote the Social Democrats (SPÖ) (ibid.). Therefore, I argue that the inheritance tax can also be considered as a useful reference mark for overall ideological affiliation concerning economic policies.

¹⁶ Also, Wolff and Gittleman provided evidence that inheritance taxes decreased the concentration of wealth in the USA (2014, 465).

¹⁷ Australia, France, The Netherlands, Sweden, United Kingdom and the United States

¹⁸ Interpretatively, parts of the findings in Beckert and Arndt (2016) about the lines of argumentation in online commentaries in the German (*Der Spiegel*) and the Austrian newspaper (*Der Standard*) point in a similar direction.

Thus, the underlying study could provide indications for a conservative or left-wing-bias regarding economic policies in Austrian newspapers.¹⁹

2.3. The Case of the Austrian IGT

The IGT was a part of the Austrian taxation since 1955. The revenues, however, were rather low, although they slightly increased over time. In 1980 the tax income contributed only €50 Mio. to the budget, whereas in 2005 it accounted for €140 Mio. (Berghuber, Picek & Schratzenstaller 2007, 9). Despite its growing share on the budget finances it was considered to be a trivial tax, even by Hannes Androsch, a former finance minister of the SPÖ (Der Standard 05.06.2007). In 2007 the Austrian supreme court repealed the tax. The tax rates on estates were partly based on the value assessment of 1973 and since then a lump sum was charged on this base (Berghuber, Picek & Schratzenstaller 2007, 16). Therefore, the Austrian supreme court found that the IGT treated real estate and financial assets unequally and toppled the law (ibid., 18).

Although a reform of the IGT could have complied with the requirements of the supreme court rather easily (ibid., 21), the Austrian government did not act. Instead it failed to pass a new version of the law and decided to let the tax expire. The IGT has been a strongly polarized policy topic in Austria's public debate ever after (Bechter, Brandl & Schwarz 2009, 49-50).

From the national elections in October 2006 until the latest snap election in October 2017 the winning social democrats (SPÖ) formed a coalition with the conservative party (ÖVP). As the two parties represent the exact opposite position concerning inheritance taxation²⁰ no compromise could be reached. Based on the plentiful press releases from 2008-2017 that were analysed in the underlying thesis (see chapter 4.1.2.), it can be assumed that the present government of the ÖVP and the radical right party FPÖ strongly reject plans concerning new and more taxes and plan to act particularly against taxes on wealth.

¹⁹ Although this should not be overestimated, at least for the time being.

²⁰ The Social Democratic Party strongly support the IGT, whereas the conservatives stand in opposition to it.

2.3.1. High amounts of wealth concentration in Austria

In Austria, statistical data about wealth distribution is not available as the local laws are highly restrictive concerning information on the assets of its population (Fessler, Lindner & Schürz 2016, 5). However, estimations based on differing sources and brought out by NGOs or other kind of interest groups do subsist.

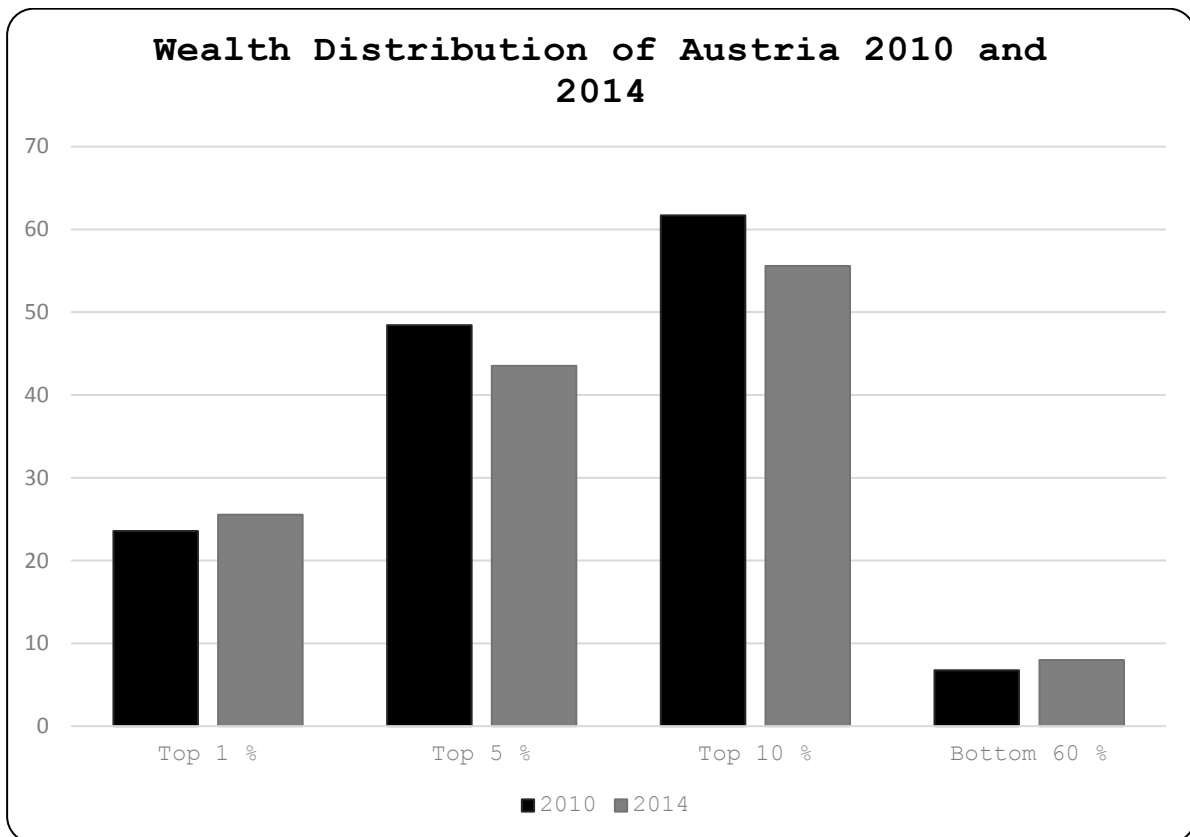


Figure 2²¹

In Austria, the Household of Finance Consumption Survey (HFCS), a report of the European Central Bank (ECB) carried out by the Austrian National Bank (ÖNB), can be viewed as one of the most reliable sources in regard to wealth inequality. Although the latest version of 2014 demonstrates a stagnation of the wealth concentration in Austria in comparison to the previous survey in 2010 (Fessler, Lindner & Schürz 2016, 61), it can be still assessed as relatively strong (see figure 2). It indicates that the top 1 % of the population own 25,53 %, the top 5 % own 43,52 % and the top 10 % own 55,59 % of the net wealth, whereas the bottom 60 % only gather 8 % (ibid., 31). Other surveys and estimations, for example interest

²¹ Own representation. Source: OECD 2018.

groups like the Arbeiterkammer (Eckerstorfer et al. 2013) estimate even higher extents of wealth concentration.

2.4. Public attitudes towards the IGT

In many countries representative surveys asked about people's attitude towards inheritance taxation over the last ten years. In Germany for example, recent questionnaires show a large rejection (70%; 65% disapproval) of the IGT (YouGov 03.04.2015; Infratest 2013). In the United Kingdom YouGov found a somewhat more inconclusive but similar picture: 59 % of the respondents rated the inheritance tax as "*unfair*" (19.03.2015).

Gross, Lorek and Richter investigated under which conditions a IGT is considered as fair (2017). They found that people in Germany are more likely to support the IGT if the hypothetical bequest is larger, the heir's income higher and the relationship to the bequeather are less close (ibid., 107-109). For the USA, Bartels discovered that the positive public attitude about the tax cuts during the Bush jun.-administration²² can be traced back to the respondents' opinion about their personal tax burden (2005, 16). Graetz and Shapiro argue that another possible reason for the large support of those tax-repeals in the United States lies in the naïve beliefs of the American people concerning how easy it is to get wealthy (2006, 177).

2.4.1. Public attitudes towards the IGT in Austria

Even though most of the political and technocratic tax proposals over the last ten years target the very wealthy households and therefore would have been only relevant for a small minority of the Austrian population, surveys²³ show that at most a close majority endorse a reintroduction of a new version of the IGT (Der Standard 18.11.2012; Der Standard 09.06.2014; Profil 22.07.2017).

Over the investigation period several surveys about the topic of the inheritance tax were conducted by different polling agencies and research institutions. In a survey from 2012

²² The tax cuts included a vast reduction of the estate tax (American inheritance tax).

²³ It can be assumed that the here presented surveys published in *Der Standard* and *Profil* are of rather mediocre quality as the number of respondents limited (~500).

(n=400) 35 % of the respondents judge the (not existing) inheritance tax as too high, while 46 % find it adequate and only 11 % evaluate it as too low (Der Standard 18.11.2012). In the results of a questionnaire also published in the daily newspaper *Der Standard* in 2014 (n=404) respondents could award marks on a scale of 1 (very good) to 5 (not satisfactory) for varying tax propositions (09.06.2014). A relaunch of the IGT was evaluated with a mean mark of 3,47, while interestingly a higher tax on top incomes was rated with a mean mark of 1,69 (ibid.), and that although the actual top income tax rate in Austria 2014 was 50 % (BMF 01.01.2018). In a survey published in the weekly newspaper *Profil* a few months prior to the election in 2017 (n=500) 56 % support the reintroduction of the inheritance tax (22.07.2017). At the same time, 36 % of the respondents disagree with a reintroduction, irrespective of its exact shape (ibid.).

Probably the most reliable and extensive but also earliest conducted study including a questionnaire (n=1003) was carried out by Bechter, Brandl and Schwarz on behalf of the Austrian Institute of Economic Research (2009). The main goal of this study was to understand the determinants of public attitude about actions regarding economic policy in Austria (ibid., 4). It shows that only 38 % of the respondents agree with the statement that the introduction of an inheritance and wealth tax would be a good instrument to finance a potential tax reform (ibid., 38). At the same time, 44 % think that they would expect adverse consequences by such a tax (ibid.)²⁴. However, the authors find no statistically significant evidence that people who believe to be affected by an IGT disapprove more strongly with the tax as people who believe the opposite (ibid., 48).

2.5. Discrepancy

The previous section ought to stress the existing wealth inequality, the effects of the IGT and the attitudes about it in western democracies and particularly in the case of Austria. The overview demonstrated that despite robust evidence of increasing wealth inequality in western countries over the last 30 years, effective measures like the IGT which mainly affects the affluent parts of society and hence contribute to a more equal wealth distribution,

²⁴ Considering the actual policy-proposals of the Greens and the Social Democrats over the last ten years, a severe misinterpretation.

are unpopular and often not backed by the majority. This also applies to Austria which abolished the IGT in 2008 and where people in most cases disapproved with such a tax.

Consequently, the underlying research interest can be recapitulated with the following question: How is it possible that most citizens in democracies are against a tax from which they would clearly benefit? Or briefly: How can a high extent of inequality exist in democracies? In the following sections several approaches will be presented which on the one hand provide possible answers to the questions raised and on the other hand guide to the narrower focus of the thesis.

3. Theoretical approach

The underlying thesis opened with an attempt at explanation by two well-known Austrian economists for the discrepancy of wealth inequality on the one side and resistance against the IGT on the other side. Following this line of argument, the major obstacle to implement measurements that limit the increase of wealth inequality in Austria, like taxation on inheritances, are powerful elites in politics, economy and media (Marterbauer, Schürz 2017). In the style of Scheve and Stasavage (2017), two additional perspectives dominate the understandings of the apparent discrepancy of a high extent of wealth inequality in democracies, a system where citizens should be able to choose the prospective policy direction of their country and where it can be assumed that (at least) the poorer majority wishes to change this situation. Additionally, I will take the liberty of adding two more possibly feasible attempts to explain the appearing contradiction.

In the next subsection the theoretical frame of this thesis will be presented in-depth. Following up, media bias and its potential effects will be discussed. To demonstrate other accurate explanatory models, the third part will introduce the above-named alternative theories. Ultimately, chapter 3.4. will present peculiarities of the Austrian newspaper media.

3.1. Captured democracy

In research, the discussed idea that rich and powerful elements of society influence or even manipulate the views and attitudes of citizens in order to explain the coexistence of democracy and wealth inequality can be best covered by the concept of “*captured democracy*” (Acemoglu & Robinson 2008; Scheve & Stasavage 2017, 464-465). Several theoretical perspectives fall into this category. Before further deepening, it must be noted that the underlying research concerning capture in democracies often focuses on the United States of America. However, I argue that the findings are nevertheless valuable for the understanding as they are considered to be applicable to most of the Western Industrialized countries and therefore, also to the case of Austria, even if to a lesser extent.

Several approaches apply to *captured democracy*. Lindblom theorizes that in market-oriented systems democracies subordinate its values like freedom of choice to the logics of markets (1982, 336). According to this idea, the matter of inequality only plays a second-order role, as the interests of the wealthy elites must be protected and incentives must be provided to business in the first place (ibid., 330-331). Przeworski and Wallerstein test the robustness of this theory and find that: “(...) *the state is structurally dependent in dynamic terms: some distributions of consumption are unattainable because the transition costs are too high*” (1988, 23). Interpretatively, the authors argue that governments are indeed able to limit inequality; however, too harsh redistribution policies could frighten off business and the time of economic recovery would take too long. Swank’s study provides empirical evidence²⁵ for the structural dependence-thesis. However, he stresses the constraint that the investment incentives for businesses²⁶ turn out to be more significant in times of crisis (1992, 50).

Another approach within the scope of the *captured democracy* is that wealth inequality runs in parallel with high political influence of the rich and therefore, policy is shaped in favour of the very wealthy (Scheve & Stasavage 2017, 464). Winters and Page (2009) proceed so far as to argue that the United States can be viewed as an oligarchy for some aspects. While

²⁵ Though he calls the evidence only „*fairly solid*“ (Swank 1992, 50).

²⁶ The IGT could be viewed as the opposite of investment incentives, because it potentially decreases business stock when a company is passed on.

it is rather difficult to empirically support the argument that only a handful of very wealthy citizens solely influence the American government, Bartels provides evidence about the responsiveness²⁷ of American politicians to different income groups (2008). He finds that particularly Republican, but also Democratic politicians support policies which are mainly on behalf of the richest third, whereas he found hardly any proof for responsiveness to the low income third (ibid., 270). Also, Gilens determines an increase of policy responsiveness to the wealthy Americans over the last decades (2005; 2012). On the contrary, the preferences of the American middle class seem to have only diminutive influence on specific policies (Gilens & Page 2014, 575). To sum up, the correlation of the behaviour of the American government with the interests of the upper class proves the stark influence of the rich. However, these findings do not explain exactly why parties act this way and why citizens still vote for parties and politicians that clearly do not represent their attitudes and particularly not their personal interests concerning economic and social well-being.

A direct strategy to determine the discrepancy of a high extent of wealth inequality and democratic structures is to search for direct influences of the rich²⁸ on public attitudes or policy-making. Inter alia, Bonica et al. (2013) show interest in the latter, as they scrutinize the campaign contributions of the richest Americans. Surprisingly, they find that party-funding is quite equally distributed among both the Democratic and the Republican party (ibid., 115-117). In fact, the extremely rich seem to favour the political centrism as they mainly fund moderate candidates of both parties and only seldom candidates of the political extreme, whereas small donors appear to do the opposite (ibid.). Moreover, they stress that lobbying of specific industries is a very successful method to delay or hamper political decisions in the United States (ibid., 120-121).

²⁷ Generally speaking, in political science responsiveness means how well governments react to the needs, wishes, interests and demands of a defined group.

²⁸ It is well-known that the realms of politics and business are strongly linked to each other. Particularly the Trump-administration but also European Union institutions (Mario Draghi) or the Austrian government choose ministers or officials who previously worked for big (in the US often financial) corporations. To provide just a few examples: The current Secretary for the Treasury in the USA Steven Mnuchin, who worked as an investment banker, or the current finance minister of Austria Hartwig Löger, who was the former chief executive officer of an insurance company. One might argue that the recruiting of members of the richest 1 percent into the executive power of politics might be the most direct link to influence and policy-shaping (on this topic see Bonica et al. 2013, 117; Faccio 2006).

3.1.1. *Media capture*

Capture can also take place in the sphere of media. Here it could either mean that significant parts or even the majority of media are captured by specific interest groups, like employers or industry, or that it is captured and thus controlled by the government itself (Schiffrin 2017). The mass media plays a special role as it reports the messages of politics. At the same time, it can be a potentially crucial influencing factor concerning public attitudes (see Chapter 3.2.2.).

Turning to the definitions of the concept, Besley and Prat (2006) understand *media capture* as the situation when governments control media to a certain degree, while not censoring its content. The term of *media capture* is then used, whenever “(...) *the government has an active role: it uses threats and promises to suppress unfavourable information*” (Prat 2016, 669)²⁹. In western countries this sort of *media capture* can be applied to the case of Italy under its former prime minister Silvio Berlusconi³⁰ (Durante & Knight 2012), but certainly to a growing extent to the case of Hungary (Agh 2016) and possibly also to Poland, ever since the party for law and justice (PIS) came into power in 2015.

Particularly insightful for the present contribution are the works of Petrova (2008) and Corneo (2006) which focus on the relationship between media capture and wealth inequality: “A high level of wealth concentration can raise the probability of corrupt media because it provides the media with a patron who has much to benefit from manipulating the electorate and is willing to pay much for this.” (Corneo 2006, 48). Also, Petrova points out that the risk of captured media increases with a high extent of inequality (2008, 205). If this thought is carried on, media organisations could become dependent from either rich donors, when for instance receiving essential revenues through advertisement, or are possessed by corporations or individuals with personal interests concerning specific policies. Corneo finds that particularly the concentration of media-ownership increases potential *media capture* (2006). Furthermore, Petrova emphasizes that especially in democracies *media capture* can

²⁹ Prat proposes a distinction between *media capture* and *media power* (2016). He argues that capture takes place when the government influences media. The author calls *media power* the situation when governments have “(...) a passive role, while politically driven media organizations use reporting strategically to manipulate electoral outcomes” (ibid., 669). For the reasons of simplicity and stringency, only the term *media capture* will be used in the following course of the underlying thesis.

³⁰ It is worth noting that in the case of Italy, Berlusconi was first media tycoon and went then into politics.

take place, because in autocratic systems, “(...) *the elite has no incentive to affect policy preferences of the median voter*” (2008, 205).

In sum, *media capture* can occur if the government controls large parts of the media, if media is significantly influenced and dependent on rich elites, or if media-ownership is highly concentrated and hence, directed by a small group of people. In Chapter 3.4. it will be demonstrated that the latter most likely applies to the case of Austria.

The detection of biased³¹ reporting³² could serve as a proxy for the existence of *media capture*, because coverage in favour of the preferred policy or candidate could essentially influence public opinion and direct the support or disapproval significantly. Therefore, applied to the underlying case of Austria, the primary research question is as follows:

RQ1: Do Austrian newspapers show an ideological bias within the inheritance and gift tax debate in Austria during 2008-2017?

Under the assumption that the inheritance tax runs counter to the interests of the wealthy it is hypothesized that a conservative bias ought to be observable in the Austrian media.

H1: During 2008-2017 Austrian newspapers show a conservative *language bias*.

Some actors play a particularly important role when it comes to influencing readers' opinions: experts. Due to their more objective, non-partisan reputation and their larger credibility (Page, Shapiro & Dempsey 1987, 35-36; Jerit 2009, 443), experts are often seen guests either as interviewees, as commentators or simply as quote source in reports. Moreover, an article about a tax issue can be viewed as a typical example when it comes to including experts in articles. There will always be at least one expert who validates the journalist's argument in his or her special³³ language which again might strengthen the credibility of the article in the perspective of the reader. Therefore, it is asked:

³¹ Bias will be mainly measured according to the language that is used in newspaper articles (Gentzkow & Shapiro 2010) (see Chapter 4.2.1.).

³² A potential detection of bias alone is of course not enough to judge about media capture or dependent of the definition media power, as different reasons could (also) cause it (Enikolopov & Petrova 2016, 689).

³³ Jerit notes that experts use more “*technical terms, scientific jargon, and complicated explanations*” (2009, 443).

RQ2. How visible are experts within the debate? Is the IGT-opposing side of experts more present than the IGT-supporting side?

Considering conservative bias as a possible indicator for media capture, it is argued that experts in favour of the idea of the IGT appear more seldom than the experts opposing it.

H2. The IGT-opposing-experts are mentioned more frequently than the IGT-supporting side.

Besides experts, representatives of interest groups or lobbies try to camouflage their appearance as objective experts and are also often mentioned references in newspaper articles. In this sense Austria is particularly interesting as since the post-second-world-war-period social policy is mainly based on the cooperation of worker and owner organisations³⁴. Hence, the research question is as follows:

RQ3. How visible are lobbies and is the IGT-opposing side more present than the IGT-supporting side?

Again, it is expected that interest groups which act as opponents of the IGT will be named more often than the IGT-supporting interest groups.

H3. Lobbies in opposition to the reintroduction of the IGT in Austria are mentioned more frequently than the IGT-supporting side.

From a political communication perspective, in election campaigns a lot of effort is taken by political actors to convince potential voters for their ideas and programmes of their party. Thus, it could be insightful to investigate if and how the media coverage in regard of the IGT-debate alters in campaign times.

RQ4. Does the *language bias* change in its direction and extent in times of electoral campaigns?

³⁴ Also, other branches are thusly represented. More on this, see Talos (1981, 307ff.) and Talos and Fink (2003).

RQ4a. Does the *expert bias* change in its direction and extent in times of electoral campaigns?

R4b. Does the *lobby bias* change in its direction and extent in times of electoral campaigns?

As it can be assumed that the IGT is detrimental to the interests of the very wealthy, media bias ought to be stronger in times when the population are called to select the party that constitute the future of the country. Hence, the following hypotheses are formulated:

H4. In times of electoral campaigns, the conservative *language bias* is stronger.

H4a. In times of electoral campaigns, the conservative *expert bias* is stronger than during the overall investigation period.

H4b. In times of electoral campaigns, the conservative *lobby bias* is stronger than during the overall investigation period.

3.2. Media bias

In the ongoing chapter I argued that biased media coverage against the IGT could indicate the existence of media capture. The aim of this chapter is to expound how media bias³⁵ can be defined and how it potentially affects public opinion.

3.2.1. Defining media bias

Media bias can be defined by any occurrence, circumstance, person or organisation that is depicted either incorrectly or unobjectively in media coverage. Gentzkow, Shapiro and Stone understand media bias as “[...] *differences that tend to sway naïve readers to the right or left on political issues*” (2016, 625). Puglisi and Snyder provide a possible differentiation of ways to detect bias (2016). The authors distinguish between measures of “*explicit bias*”, so

³⁵ In some cases, media bias is also called “*media slant*” (Gentzkow & Shapiro 2010).

the political guidelines of the newspapers or the selection of readers' letters and "*implicit bias*", which could be subsumed as the slant in coverage that is hidden and trickier to detect (ibid.). Further, Groeling defines media bias "[...] *as a portrayal of reality that is significantly and systematically (not randomly) distorted*" (2013, 133) and differentiates between "*selection bias*" (ibid., 134), which explains what media is and is not reporting about and "*presentation bias*" (ibid.), which describes the way how the report is published.

The latter also refers to the concept of *framing*, which explains the selective choice of complex information embedded and connected in a new or more colourful packaging. Entman defines *framing* as "[...] *the process of culling a few elements of perceived reality and assembling a narrative that highlights connections among them to promote a particular interpretation*" (2007, 164). The *selection bias* on the other hand is related to the *agenda setting* approach and to the linked concept of *priming*. *Agenda setting* generally can be characterized as the power of media to choose what and in which extent to report about a certain topic and hence, to influence and even determine what the public is thinking and talking about (Scheufele & Tewksbury 2007, 11). Thereafter, and because of the effects of *agenda setting*, *priming* occurs which results in "[...] *the subsequent expression of opinions about specific public figures*" (McCombs 2004, 122).

3.2.2. Effects of media on public attitudes

The degree and the forms of media influence on public attitudes is a widely discussed topic in research (e.g. Bonfadelli 2017; Perse & Lambe 2017; Strömberg 2015). While it is hard to prove the direct link between biased media coverage and the change of public attitudes, most scholars generally agree on some influence of an unknown extent (Strömbäck 2008, 232). It must be noted however, that there is vast consensus that media coverage does not lead to a change of the media consumers' opinion, but instead get enhanced and consequently sometimes even radicalized (Hatemi & McDermott 2016, 346).

To give a few examples of empirical studies, Eberl, Boomgaarden and Wagner provide strong evidence of "*tonality bias*" (how objective the article is written) and "*agenda bias*" (what issues get covered) influencing voters (2015). For the effect of a "*visibility bias*" (how frequently political actors appear) they find weaker proof (ibid., 17). Della Vigna and Kaplan demonstrate that voting behaviour in the USA correlate with biased coverage of *Fox News*

and stress that “[...] *media can have a sizeable political impact*” (2007, 1228). De Vreese and Boomgaarden prove that the media affects people’s attitudes towards European integration with the constraint of the people’s media consumption level (2006, 430).

This thesis wishes to find *implicit bias* of news coverage. Of the one part, the analysis investigates which side of experts and lobbies (pro or anti the IGT) the articles include and invoke stronger. The focus, however, lies on the examination of the applied language in the articles³⁶. This understanding of language can indicate not only a specific topic or issue that is being addressed but also a common way of expressing or saying something. Hence, the here applied measures of media bias are targeted at the agenda that is set within the text as well as the frames of the text.

3.3. Alternative explanations

Besides the presented theories concerning capture which could be indicated through detecting media bias, there are additional concepts that address the given problem of wealth inequality in democracies. In this subsection the two alternative explanations following Scheve and Stasavage will be introduced that can be subsumed under “*divided societies*” on the one side and “*fairness*” on the other (2017, 462-464). Additionally, an explanatory model of excluded society and an approach from a behavioural economics perspective will be shortly presented. This is crucial insofar as all the presented theories might be – sometimes more, sometimes less – applicable and accurate to explain the given problem. At the same time these theories alone may not serve to offer the conclusive answers to this contradictory phenomenon.

3.3.1. *Divided society*

The main argument surrounding the idea of divided society is based on the pathbreaking study of Lipset and Rokkan (1967). Cleavages in society, for example worker vs. owner or religious vs non-religious could have a stronger effect on voting behaviour than certain attitudes about certain issues do (Scheve & Stasavage 2017, 462-463). Following this line of argumentation, it could be more important how a topic is bundled within the logic that

³⁶ Language is understood as frequently used words, two-word- and three-word-phrases (see chapter 4.2.1.).

follows the principle of one's affiliation rather than one's actual personal interest. Kriesi et al. renew the theory and argue that because of the transitions in the last decades, cleavages now run between winners and losers of globalization in the cultural and economic dimension (2008b)³⁷. Consequently, it makes no real difference what kind of cleavage is prevalent in society. As long as there are prevalent cleavages, specific policies, like an IGT, or specific problems, like wealth inequality, are not of the citizens' first priority and are therefore potentially neglected.

3.3.2. *Fairness*

People's perception of what is fair or just and what is not concerning tax policies but also concerning the issue of equal opportunities could serve as another perspective to view the given problem of wealth inequality in democracies (Scheve & Stasavage 2017, 463-464). Simply expressed, western societies seem to be divided into two halves on this question: the one side believes in values like personal freedom and family, the other side highlight the equality of opportunities and the performance principle, although the latter argument can sometimes be found on both sides. Studies show moreover that this division applies to continental Europe as well as to the Anglo-American region (Alesina & Angeletos 2005; Beckert & Arndt 2016; Gilens 2012; Graetz & Shapiro 2006; Prabhakar 2008³⁸).

Alesina and Angeletos (2005) conclude that the question of taxation is profoundly shaped by fairness beliefs which are then again often based on the question of whether wealth is only attainable by luck. Also, they argue that overall redistributive measurements are more accepted in European countries as countries in Europe have experienced a class system over a long period of time (ibid., 974). At least concerning the acceptance of the IGT, the surveys presented in chapter 2.4 indicate otherwise. Gilens demonstrates that the support regarding the estate tax repeal under the Bush junior administration was rather based on the fairness-attitudes than on self-interests of American citizens³⁹ (2012, 229-230). Beckert & Arndt who examine online commentaries⁴⁰ as a succession of two interviews published in the German

³⁷ Austria is one of the empirical examples of the study (see Dolezal 2008).

³⁸ Prabhakar studies attitudes about the inheritance tax in the United Kingdom by discussing it in focus groups (2008). His results also indicate that attitudes are strongly shaped by fairness-beliefs (ibid.).

³⁹ He argues however, that these attitudes could also have resulted from "*manipulation and misinformation*" which again would be hard to proof (Gilens 2012, 229-230).

⁴⁰ Despite the lack of representativity the results are valuable to picture the discourse within the debate.

newspaper *Der Spiegel* and the Austrian newspaper *Der Standard* about the inheritance tax, find similar tendencies in the discussion about the IGT (2016).

To sum up, people's perception of what is fair and what is not could overrule their thoughts about what could improve their personal monetary or social situation. People who view the IGT as unfair could be against such a tax although potentially be positively affected by it. In such a case their attitudes would be heavily shaped by fairness beliefs.

3.3.3. Excluded society

The third alternative explanation presented in this thesis is based on the study of McCarty, Poole and Rosenthal (2016). Through legal and illegal migration, a growing part of society in the USA are in fact "*noncitizens*" (ibid., 119-144). Because of the missing rights to vote (active suffrage) or to get elected (passive suffrage) people without citizenships cannot participate in the most crucial process of democracy and therefore cannot assert their rights to be heard (ibid.). As these parts of society often start from the bottom of the wealth and income pyramids it can be assumed that they either sooner agree with such redistribution policies or at least rather vote for parties that represent the lower-class.

Austria as the underlying case could particularly qualify for this argument as the rights to vote follow the *jus sanguinis* principle and thus are highly restrictive (Bloemraad, Korteweg & Yurdakul 2010, 22). People who do not have the Austrian citizenship are not allowed to vote on the national or regional level⁴¹, completely regardless of how long they already live in Austria⁴². Meanwhile, a substantial part of people who exceeded voting age (~ 15 %) is excluded from elections⁴³ in Austria (see Statistik Austria 23.05.2017).

Although Aichholzer et al. (2014) demonstrate that inherent migration background does not necessarily change voting behaviour and even if it is difficult to predict the attitudes towards policy issues or the party-choice⁴⁴ of this admittedly very heterogenous group, it cannot be

⁴¹ People with non-Austrian citizenship are only entitled for elections of lower level like for instance the municipal council elections.

⁴² For discussion about the problematical dealing in Austria see Bauböck 2003.

⁴³ The estimation aims at the national election 2017.

⁴⁴ On the polling day of the recent national elections 2017 the Austrian NGO *SOS Mitmensch* organised the so-called "*Pass Egal Wahl*" to give people a voice who are not entitled to vote (2017). Although not at all representative, the results totally diverged from the actual election outcome (ibid.).

ruled out that these votes *could* be decisive in many cases. Hence, also this explanation could apply to the underlying puzzle.

3.3.4. *Loss aversion*

A final attempt to explain the contradictory public opinion in regard of the IGT and the coexistence of growing wealth inequality and democracy could be gained from the findings of Kahneman and Tversky (1979). Summed up, the study proves that people's fear of losing something⁴⁵ is much stronger than the aspiration and hope to win something (ibid.).⁴⁶ Applied to this case, people could expect to make losses from a reintroduction of the IGT in the future. In return, people do not believe to profit from an IGT a lot, and even if, the *loss aversion* would be still more salient.

After this excursus in alternative theories which could explain the discrepancy between wealth inequality and democracy, the next part of the chapter will focus on the case of Austria's media. It ought to picture the singularities and particularities of the Austrian media system and pick up the idea of the underlying approach of *media capture*.

3.4. Austria's newspaper media

Austria's media is not directly controlled by the government and is generally considered as free (Freedom House 2017). Also, trust towards newspaper media is higher than the EU-average (European Commission 2016, 27). However, even more than in many other countries only a small group of people and organisations own most of the newspapers in Austria. Therefore, the Austrian newspaper market can be viewed as "*highly concentrated*" in terms of the organisational structures (Plasser & Lengauer 2010, 36). Besides the extremely high popularity of the *Kronen Zeitung* (see chapter 3.4.1.), especially regional newspapers, like the *Tiroler Tageszeitung*, the *Kleine Zeitung* or the *Niederösterreichische Nachrichten* have a near monopolist position with only very limited competition within their place of issue (Filzmaier 2007, 138). Therefore, it is asked:

⁴⁵ The authors call it "*risk aversion*" (Kahneman & Tversky 1979, 263).

⁴⁶ Kahneman and Tversky call their approach "*prospect theory*" (1979), while Thaler find "*value theory*" as an even more applicable term to explain this phenomenon (2015, 25ff.).

RQ1a. How does the place of publication affect the extent and direction of the *language bias*?

RQ2a. How does the place of publication affect the extent and direction of the *expert bias*?

RQ3a. How does the place of publication affect the extent and direction of the *lobby bias*?

It is hypothesized that regional newspapers are more biased to the political right than nationwide newspapers are, as it could be the case that because of their usually smaller editorial staff, journalists experience stronger potential pressure to report according to their owner's or editor's personal policy guidelines.

H1a. Regional newspapers show a stronger conservative *language bias* than nationwide newspapers.

H2a. Regional newspapers show a stronger conservative *expert bias* than nationwide newspapers.

H3a. Regional newspapers show a stronger conservative *lobby bias* than nationwide newspapers.

3.4.1. The very special case of the *Kronen Zeitung*

Of all the Austrian newspapers, the *Kronen Zeitung* plays a particularly outstanding role. The tabloid with the “*highest circulation rate per capita in Western Europe*” (Art 2007, 336) is well-known for its biased reporting, particularly in times of elections, which can be observed on the examples of national election 2008 and the European Parliament elections 2009 (Plasser & Seeber 2010).⁴⁷ As chapter 3.2.2. demonstrates, media has generally strongly differing effects on public attitudes. They might not change a lot because of the

⁴⁷ Despite no empirical studies yet exist, it could amateurishly be observed that also during the recent election campaign 2017 the current chancellor of Austria Sebastian Kurz was successfully supported by the *Kronen Zeitung*.

coverage, however, it is indisputable that media has enhancing and mobilizing effects on public attitudes. For this, the *Kronen Zeitung* can be viewed as a prime example.

Furthermore, the case of the *Kronen Zeitung* is to emphasize because even politicians view it as greatly influential on politics (ibid., 280). This can be tremendously problematic, because politicians might adapt their daily decisions towards the expected coverage in the *Kronen Zeitung* (ibid. 307). Supporting or opposing policy reporting in the *Kronen Zeitung*, or the two additional tabloids could therefore create an immanent atmosphere for or against a particular policy and potentially frame the line of debate. It is thus relevant to investigate whether there are differences of bias depending on the format of the newspapers concerning the IGT-debate:

RQ1b. How does the format of the newspaper affect the extent and direction of the *language bias*?

RQ2b. How does the format of the newspaper affect the extent and direction of the *expert bias*?

RQ3b. How does the format of the newspaper affect the extent and direction of the *lobby bias*?

As the *Kronen Zeitung* and the other two influential tabloids (*Heute* and *Österreich*) lean onwards more right-wing policies concerning social policies like migration issues (Zeitels-Bank 2017), it is tested whether these newspapers also show a more *conservative bias* than broadsheets in regard of the IGT as an example for economic policies. Furthermore, as already mentioned, the Austrian media landscape can be considered as highly concentrated (Filzmaier 2007, 138). The three relevant tabloids are considerably influenced by two wealthy families,⁴⁸⁴⁹ who could have vested interests against wealth taxations. Hence, I argue:

⁴⁸ Over the last decades, the *Kronen Zeitung* was and still is substantially shaped by the Dichand-family (Garcia-Aviles, Meier & Kaltenbrunner 2017, 451). Also, the freesheet tabloid *Heute* belongs to the family's sphere of influence as Eva Dichand is its editor (ibid.). The third tabloid *Österreich* is mainly linked to the Fellner family.

⁴⁹ Another possible argument could be that tabloids exhibit a stronger bias against the IGT because they are more dependent on advertisements than broadsheets are (Reinmann & Kerbe 2012, 118). Eberl, Wagner and

H1b. Tabloids show a stronger conservative *language bias* than broadsheet newspapers.

H2b. Tabloids show a stronger conservative *expert bias* than broadsheet newspapers.

H3b. Tabloids show a stronger conservative *lobby bias* than broadsheet newspapers.

The following chapter will address the methodological approach of the contribution and present the results of the empirical tests of the introduced hypotheses.

4. Empirical approach

It seems self-explanatory that researchers themselves are not free of influences, however, especially working in the realm of media bias it is crucial to emphasise this reality. We choose topics not only because we suspect gaps in research. Our interests arise out of our individual socialisation, education, experiences and other factors which direct the way to our initial questions. Therefore, our judgement itself is biased and one of the necessary fundamentals of empirical research – objectivity - cannot truly be fulfilled, at least not entirely and specifically not at the beginning of a long research process. Being aware of this malfunction, we need to guarantee that the *methods* we use to give answers to our questions are operated as objectively as possible. It is vital to find suitable methodological approaches that provide the most accurate and objective answers and are, as a consequence, transparently and understandably described (Krippendorff 2004a, xxi-xxii).

In the underlying master's thesis a content analysis of the media coverage serves as the methodological approach. In many cases, forms of content analyses are crucial to give an overview of most of the details hidden in texts (ibid., 43). Krippendorff defines content

Boomgaarden (2016a) find nevertheless no effects on media bias, at least when considering political advertisement.

analysis as “*a research technique for making replicable and valid inferences from texts (or other meaningful matter) to the contexts of their use.*” (ibid., 36). Because it can be operated far away from any disturbance of the public, content analysis could also be labelled as a “(...) *nonobtrusive measurement technique*” (Riffe, Lacy & Fico 2005, 38). Moreover, because of the omnipresence of written content, it is - embedded in a well suited theoretical approach - applicable for all fields of (social) science (ibid., 39). At last, content analysis is easy enough to be executed by any researchers regardless of their experience and assuming all the scientific demands have been met. Nonetheless, it serves as a hardly replaceable and highly valuable tool for many research designs.

However, there are also drawbacks in the use of content analysis. On the one side, if it is performed manually, the process is highly time consuming and potentially lacks the needed extent of reliability, because we, meaning different coders but also the readers, may not always interpret every text passage in the exact same way (Groeling 2013, 138-139)⁵⁰. Reliability in that sense can also be understood as the extent of precision of the undertaken measuring, hence, does the measurement depict the actual condition or does it not (Gerring and Christenson 2017, 50-52)? Plenty of scholars have addressed this problem by establishing tests⁵¹ that provide the needed certainty that the results based on the coding by different persons can be taken seriously by evaluating the variance (Oleinik et al. 2004; Krippendorff 2004b). Yet in this case being just one coder, these tests could not solve this problem.

Using automated content analyses on the other side, can be a good solution for the reliability-issue, but admittedly, it often causes imprecise outputs which are difficult to correct afterwards. In the present case for example, the initially applied stemming tools for the German language seem to clip too large parts of the words, so that in the end it was difficult or often impossible to differentiate between nouns, verbs and adjectives.⁵²

To answer the questions and hypotheses which are introduced in the following subsections, this thesis employs two methodological approaches that take those disadvantages into consideration. Firstly, an approach based on Gentzkow and Shapiro is applied which

⁵⁰ Groeling calls the appealed problem „*subjectivity problem*“ (2013, 138).

⁵¹ Cronbach's or Krippendorff's α , etc.

⁵² This will be discussed in section 4.2. more in-depth.

measures bias via the *language* used by two competing sides of a policy debate and examining which *language* is more represented in newspaper articles (2010). Secondly, a measure is added in the analysis that aims at the frequency of appearances of experts and interest groups representing the supporters or opponents of the IGT in the articles. This type of bias is often referred to as *visibility bias* (Eberl, Wagner and Boomgaarden 2016a; Eberl, Wagner and Boomgaarden 2016b; Eberl, Boomgaarden and Wagner 2015; Hopmann et al. 2010b).

4.1. Methods and data

As already mentioned before, the question of how to reliably detect bias in media is a rather complicated one. The here applied measuring methods ought to ensure a high extent of reliability and objectivity, because the analyses were mainly operated automatically. Section 4.3.4. will obtain details about the reliability of the model.

4.1.1. The two sides of the inheritance and gift tax-debate

The competing sides in the case of the IGT-debate are comparatively easy to identify because parties seem to have a quite uniform understanding and unanimous view about this specific policy. Also, due to the already mentioned strong ideological component regarding the issue (see chapter 2.2.1.) politicians or other actors and representatives often argue either as strong supporters or opponents of the tax and hardly ever differentiate between potential advantages or disadvantages. Therefore, categorising the actors in two groups, the supporters (= pro) and the opponents (= anti) of the IGT seems to be sufficient enough to work with.

4.1.2 Material

Despite the rise of *Social Media* and its usability for advertising, the more “old-fashioned” press releases are still a strong and daily applied communication tool for parties, politicians and interest groups in Austria to make themselves visible and address their potential voters. Over the last ten years, the number of political press releases via the most popular Austrian press agency APA-OTS (2018) exceeded 300.000, which amount to more than 82 press

releases on average per day⁵³. Also, their direct recipients, the press and their employees, need press releases to get informed about the opinion of political representatives to later decide if it is worth writing or reporting about it or not and therefore, they facilitate the work of journalists (Hopmann et al. 2010a, 6-7). At the same time, press releases are likely to be the “cleanest” and most direct way for political actors to communicate their preferences and goals. In direct speeches like interviews on either television or in newspapers misunderstandings can occur more easily whereas advertisements are often designed in a shallow way and their messages must be very concise. Contributions within parliamentary debates may serve as a purposeful base to examine language, however, potential slips and interruptions recorded in the transcripts could be complicated to be read automatically. Press releases offer the author the possibility to choose the used words and phrases carefully and moreover, are commonly drafted by their staff or even a team of specialists who are aware of the power of language. In sum, press releases seem to be the most appropriate way to work with when investigating the language of political actors in Austria.

The media firms chosen for the analysis ought to cover the newspaper media of Austria as comprehensively as possible. Following the estimations of the coverage by the *Verein Arbeitsgemeinschaft Media-Analysen*, the here included newspapers may have reached over 60 % of the Austrian population on average in 2016 (2018). The 28 newspapers include nationwide, regional, print, online, weekly and daily newspapers of all standards. As with exception of *kurier.at* and *derstandard.at* all the online offshoots of the print newspapers either did not exist, did not create additional independent material or were not fully available or documented by the used database - APA Online Manager Library (2018) - until 2008, thus, the online newspapers are not a part of the analyses over the whole period. The *nzz.at* as an autonomous online newspaper without an associated paper version in Austria only appeared from January 2015 until April 2017. The *Wirtschaftsblatt* and its online twin *wirtschaftsblatt.at*, also, ceased their publication activity after over 20 years in October 2016.

⁵³ All press releases that were published by political actors (e.g. parties, politicians, unions, lobbies etc.) within the testing period 2008-2017, searched on the APA-OTS website.

4.2. Operationalization

Generally, all programming steps were operated using the language *Python*. The statistical calculations were executed with SPSS, minor calculations with Microsoft Excel. The data collection was performed manually and without any database extensions.

The press releases were searched with the key word “Erbschaft” within the period of 2008-2017 in the database of the APA-OTS website (2018). The 1.196 hits were read, sorted out by their thematical focus regarding the IGT and categorised in a pro- and an anti-group, the weblinks were saved. The balanced number of press releases written by the supporters and the opponents of the IGT (410:413) demonstrates the widespread relevance of the topic. Next, the press releases were downloaded and parsed automatically via the *Beautiful Soup* package in *Python*, so that only the title, the author and the text corpus of all press releases of the supporters and the opponents were in one file each.⁵⁴ Now, a script was written that first cleaned all the press releases of conjunctions (“aber” [but], “und” [and], “das” [this] etc.⁵⁵), clearly redundant sentences like contact information of the author, all numbers and identical sentences. I decided to skip the application of a stemming-script that should reduce any word to its root word, because in many cases it deleted too large parts and could not entirely distinguish between what to delete and what not. It would have been necessary to write an ancillary stemming-script which would have gone beyond the scope of this master’s thesis.

4.2.1. Language in the press releases

To identify the words, two- and three-word-phrases used in the press releases a programme was written that automatically counted the frequency of words and the frequency of any possible combination of two- and three-word-phrases. The output was saved in a list with the number of appearance of each word and phrase. In a next step, all grammatical and tense-variations of each word and phrase found more than ten times were collected and summed up as their stem word manually. That made it possible to compare the usage of words and phrases of the supporters and opponents.

⁵⁴ For all programming scripts see Appendix A.

⁵⁵ In the context of programming often called „stopwords“. The list of these stopwords can be found in the Appendix A2.1. and is a part of the *Natural Language Toolkit* package for Python (Bird, Klein & Loper 2009).

Based on the calculation adopted in Gentzkow and Shapiro a Pearson's Chi²-test was adopted to test the difference of word- and phrase-use (2010, 43). The authors argue that the Chi²-test's advantage is that it corrects sampling errors and “*summarizes the political asymmetry*” of the used phrases or in this case also words (ibid., 43-44). For any word or phrase j , used by the supporters $j(s)$ or the opponents $j(a)$, N_j is the observed frequency of phrase or word j and N_i the number of words or phrases used in the press releases that are not j . For each phrase or word j Chi² is:

$$x_j^2 = \frac{(N_{j(s)}N_{i(a)} - N_{j(a)}N_{i(s)})^2}{(N_{j(s)} + N_{j(a)})(N_{j(s)} + N_{i(s)})(N_{j(a)} + N_{i(a)})(N_{i(s)} + N_{i(a)})}$$

It is evident that identical two- and especially three-word-phrases occur much less often than single words. Hence, the limit of the included words was chosen to be narrower than the limit of included phrases. Words whose Chi² is $\geq 0,000056$ and phrases whose Chi² is $\geq 0,000003$ were collected. Next, words and phrases comprising names, “gendering”, were simply not reasonable in that sense or can easily crop up in different settings respectively, like for example “immer weniger” [less and less⁵⁶] or “schwierig” [difficult] were excluded. In a last step, each list was adapted to contain the same amount of words and phrases for both sides.

4.2.1.1. Phrases

In each case, 65 two-word-phrases could be collected for the supporters and the opponents of the IGT (see table 1). The most common two-word-phrases used by the supporting side were “vermögensbezogene steuer”⁵⁷ [wealth related tax], “große vermögen” [large wealth], “reformierte erbschafts” [reformed inheritance], “mittlere einkommen” [middle incomes] and “pflege betreuung” [care support], whereas the opposing side favoured the phrases “neue steuer”⁵⁸ [new tax], “entlastung menschen” [relief people], “geburt kind” [birth child], “entlastung familie” [relief family] and “neue belastung” [new burden] the most.

⁵⁶ Translated by the author.

⁵⁷ For the reason of simplicity and clarity, all German words are depicted without the grammatically correct use of capital letters.

⁵⁸ This two-word-phrase was used 182 times in 413 press releases by the opponents of the IGT; its supporters, at the same time, only 11 times in 410 press releases (see Appendix C1.2.).

**Most frequent two-word-phrases used in press releases 2008-2017 regarding the
IGT**

Phrases used more often by the supporters of the IGT (65)	Phrases used more often by the opponents of the IGT (65)
abschaffung pflegeregress	abschaffung erbschafts
aktiv arbeitsmarktpolitik	anti teuerungspaket
arbeit hoch	arbeitslosenversicherungsbeiträge
	niedrigverdiener
arbeitend mensch	arbeitsplätze gefährden
arbeitnehmer pensionist	arbeitsplätze schaffen
arm reich	ausgabenseitige reform
beitrag finanzierung	bereits mehrfach
beitrag leisten	echte entlastung
belastung faktor	ehrliche entlastung
besteuerung vermögen	einführung neue
einführung reformiert	entlastung familie
einkommen arbeit	entlastung menschen
einkommen entlaste	erhöhung pendlerpauschale
entlastung arbeitnehmer	euro entlasten
entlastung faktor	familien mittelstand
fair teile	gebühren geburt
fair beitrag	gebührenstopp bund
faktor arbeit	geburt kind
finanzierung pflege	geld leben
freedom day	gesamter mittelstand
gerecht beitrag	gesenkt werden
gerechtigkeit steuersystem	grund boden
gesamte geldvermögen	guter grund
gesamte vermögen	harte arbeit
gini koeffizient	heimische arbeitsplätze
große erbschaft	heimische wirtschaft
große vermögen	heimische betriebe
hohe erbschaft	heimische unternehmen
hohe vermögen	höhere steuern
hypo alpe	kampf teuerung
kalte progression	kasse gebeten
kosten krise	klare absage
längst überfällig	klares bekenntnis
leisten können	klares nein

lohn sozialdumping	klein mittelbetrieb
lohnsteuer runter	konkret maßnahme
mehr gerechtigkeit	land forstwirtschaft
mehr sozial	ländlich raum
mehr steuergerechtigkeit	maßnahme entlastung
mehr verteilungsgerechtigkeit	mittelstand belaste
mittlere einkommen	mittelstand familie
niedrige einkommen	mittelstand treffen
öffentliche hand	neue arbeitsplätze
österreichische steuersystem	neue belastung
pflege betreuung	neue höhere
prozent bevölkerung	neue schulden
prozent haushalt	neue steuer
reform erbschafts	pendlerpauschale kilometergeld
reformierte erbschafts	schritt entlastung
reichste zehn	schwierige zeit
schere arm	senkung arbeitslosenversicherungsbeiträge
schieflage steuersystem	senkung lohnnebenkosten
schwarz blau	standort österreich
senkung lohnsteuer	statt belaste
sozial gerecht	steuer abgabenquote
soziale gerechtigkeit	steuer abgaben
steuer vermögen	steuer belastung
tax freedom	streichung erbschafts
ungleich verteil	tausende arbeitsplätze
untere mittlere	verhindert werden
vermögen besteuert	wachstum arbeitsplätze
vermögen österreich	wachstum wohlstand
vermögensbezogene steuer	wegfall erbschafts
verteilung vermögen	wirtschaftsstandort österreich
wiedereinführung reformierte	zusätzliche belastung

Table 1

Interpretatively, it can be noted that in many cases the supporters plead for a reformed IGT and at the same time promise relief for middle incomes and their typical target groups, workforce and employees. Furthermore, the endorsers criticise that wealth in Austria is taxed comparatively little and stress the gap between rich and poor. The opponents on the other side highlight the already high taxes and classify the IGT as a new burden for the middle

class. Moreover, they often warn that employment will be in danger when introducing taxes on wealth and therefore, an IGT would also jeopardise the economic prosperity of Austria. Additionally, it is notable that a part of the opponents (ÖVP) oftentimes highlight their successful enforcement of abolishing the IGT.

Concerning the three-word-phrases, only nine phrases for each side could be meaningfully extracted (see table 2). The most common phrases of the supporters were “reformierte erbschafts schenkungs” [reformed inheritance gift] followed by “reichste zehn prozent” [richest ten percent]. The most frequently used phrases by the counterpart were “gebühr geburt kind” [fee birth child] and “abschaffung erbschafts schenkungssteuer” [abolition inheritance gift].

Most frequent three-word-phrases used in press releases 2008-2017 regarding the IGT

Phrases used more often by the supporters of the IGT (9)	Phrases used more often by the opponents of the IGT (9)
belastung faktor arbeit	abschaffung erbschafts schenkungssteuer
entlastung faktor arbeit	einführung neue steuer
fairen beitrag leisten	erhöhung pendlerpauschale kilometergeld
große vermögen erbschaften	gebühren geburt kind
reformierte erbschafts schenkungs	mehr geld leben
reichsten zehn prozent	mehr netto brutto
schere arm reich	neue höhere steuern
tax freedom day	streichung erbschafts schenkungs
wiedereinführung reformierte erbschafts	wegfall erbschafts schenkungs

Table 2

4.2.1.2. Words

Additionally, and to extend the model of Gentzkow and Shapiro (2010), the most common words and connection-nouns used by the supporters and opponents of the IGT were examined (see table 3). The supporters’ most frequently used words were “vermögen” [wealth], “arbeitnehmer” [employee], “sozial” [social], “fordern“ [demand] and “gerecht” [fair]. The strongest leaning of the anti-words was “mittelstand” [middle class], “senior” [senior], “familie” [family], “heimisch” [domestic] and “betrieb” [business].

Most frequent words used in press releases 2008-2017 regarding the IGT

Words used more often by the supporters of the IGT (100)	Words used more often by the opponents of the IGT (100)
arbeit	abgabenquote
arbeitend	abwehren
arbeitnehmer	anschlag
arbeitseinkommen	arbeitslosenversicherungsbeitrag
arm	arbeitsplatz
armut	arbeitszusatzkosten
bankenabgabe	ausgabenproblem
bankenrettung	ausgabenseitig
beitrag	bauer
beitragen	belasten
bekämpfung	belastung
beschäftigte	belastungsidee
besitzen	belastungspaket
besteuern	bestrafen
besteuerung	betrieb
betreuung	betriebsübergabe
bildung	betriebsübernahme
budget	boden
einkommen	bürokratie
einnahmen	bürokratieabbau
erben	bürokratisch
extrem	ehrlich
fair	eigentum
finanzierung	eigentumssteuer
finanzkrise	entbürokratisierung
finanztransaktionssteuer	entlastung
fordern	entlastungskurs
freibetrag	erfolgreich
gegenfinanzierung	erleichtern
geldvermögen	erleichterung
gerecht	erwirtschaften
gerechtigkeit	familien
haushalt	familienbetrieb
investition	familienunternehmen
kaufkraft	gebühr

kinderbetreuung	gebührenstopp
kindergarten	geburt
konzern	gefährden
krise	generation
leisten	gewerbe
leistung	grundbucheintragungsgebühr
lohn	handwerk
lohnsteuersenkung	handwerkerbonus
millionär	häuslbauer
millionärssteuer	heimisch
mindestsicherung	hintertür
negativsteuer	hotellerie
neoliberal	industrie
nettovermögen	kilometergeld
notwendig	klassenkampf
nulllohnrunde	kmu
ökologisch	ländlich
ökonomisch	lohnnebenkosten
pflege	massiv
pflegebedürftige	mehrbelastung
pflegebereich	mittelbetrieb
pflegefinanzierung	mittelstand
pflegefonds	mittelständisch
pflegeregress	nein
privat	neu
privatstiftung	pendlerpaket
privatvermögen	pendlerpauschale
privilegien	populismus
reformiert	populistisch
reich	profitieren
reiche	rahmenbedingung
reichste	reformpaket
reichtum	rückgrat
schieflage	schwächen
schule	selbständige
solidarisch	senioren
sozial	sichern
sozialbericht	standort

sozialstaat	steuer
sozialsystem	steuererhöhung
sparpaket	steueridee
steuerbetrug	steuerzahler
steuereinnahme	strukturell
steuergerechtigkeit	strukturereform
steuerlich	substanz
steueroase	substanzbesteuerung
steuerprivilegien	substanzsteuer
steuersystem	teuerung
superreiche	teuerungspaket
tax	tourismus
umverteilung	übergabe
ungerecht	umfassend
ungleich	unternehmen
ungleichheit	unternehmer
ungleichverteilung	vereinfachung
vermögen	vermögensgrenze
vermögend	vernichten
vermögensbesteuerung	versprechen
vermögensbezogen	versprechung
vermögenskonzentration	versprochen
vermögensverteilung	versteuern
verteilen	wegfall
verteilung	wettbewerbsfähigkeit
verteilungsgerechtigkeit	wirtschaftsstandort
zahlen	wohlstand

Table 3

A characteristic of the German language is the combination of two or sometimes more words into a single one. That opens the possibility to put a small phrase in just one word. For example, the two-word-phrase “*middle class*” Gentzkow and Shapiro identified as a typical phrase used by democrats (2010, 44) is in German only one word – “*mittelstand*”. Another even more excellent example is the German word “*arbeitslosenversicherungsbeitrag*” which can be translated as unemployment insurance contribution in English. Especially these word compounds of mostly nouns can be viewed as advantageous for investigating *language* (see table 4).

Most frequent nouns used in press releases 2008-2017 regarding the IGT

Nouns used more often by the supporters of the IGT (45)	Nouns used more often by the opponents of the IGT (45)
arbeitsbedingung	abgabenquote
arbeitseinkommen	arbeitslosenversicherungsbeitrag
armutsbekämpfung	arbeitsplatz
bankenabgabe	arbeitsprogramm
bankenrettung	arbeitszusatzkosten
dienstleistung	ausgabenproblem
finanzkrise	belastungsidee
finanztransaktionssteuer	belastungspaket
freibetrag	betriebsübergabe
gegenfinanzierung	betriebsübernahme
geldvermögen	bürokratieabbau
kindergarten	eigentumssteuer
lohnsteuersenkung	entbürokratisierung
millionärssteuer	entlastungskurs
millionenerben	familienbetrieb
millionenvermögen	familienunternehmen
mindestsicherung	gebührenstopp
nettovermögen	grundbucheintragungsgebühr
notstandshilfe	handwerk
nulllohnrunde	handwerkerbonus
pflegebereich	häuslbauer
pflegefinanzierung	hintertür
pflegefonds	kilometergeld
pflegeregress	klassenkampf
privatstiftung	kmu
privatvermögen	lohnnebenkosten
schiefelage	mehrbelastung
sozialbericht	mittelbetrieb
sozialstaat	mittelstand
sozialsystem	neuregelung
steuerbetrug	niedrigverdiener
steuereinnahme	pendlerpaket
steuergerechtigkeit	pendlerpauschale
steueroasen	rahmenbedingung
steuerprivilegien	reformpaket

steuersystem	steuererhöhung
studiengebühr	steueridee
superreiche	steuerzahler
umverteilung	strukturreform
ungleichverteilung	substanzbesteuerung
vermögensabgabe	substanzsteuer
vermögensbesteuerung	teuerungspaket
vermögenskonzentration	vermögensgrenze
vermögensverteilung	wettbewerbsfähigkeit
verteilungsgerechtigkeit	wirtschaftsstandort

Table 4

Generally, the lists of the words and nouns reflect the tendency of the phrase-lists, which, from a superficial perspective points to the reliability of the model as the results have the same objectives. Even if words rather typify topics, issues or agendas and phrases may be a better indicator to investigate what we call language, looking at both together might bring new insights to light. I argue that particularly in this case including so limited material (823 press releases in total) the combination of common words *and* common phrases might be able to draw a more precise picture of the potential *language bias* than the phrases themselves.

4.2.2. Language in the articles

The articles were searched with the key word “Erbschaftssteuer” and downloaded from the APA Online Manager Library (2018). Since the articles were not analysed manually the more precise key word “Erbschaftssteuer” and not “Erbschaft” was selected. The 6.199 articles were collected together in one file per newspaper for the overall period of ten years. After that, the 28 newspaper files were adjusted for expletive words, numbers, names and double entries which can occur quite often, as several newspapers in Austria print the same articles in different regional versions. After this process, the final number of relevant articles in the 28 newspapers resulted in 4.769. The newspapers were then separately scanned for matches of the frequently used words and phrases.

The total amount of words and phrases originally more commonly used by either the supporters or the opponents of the IGT now found in all the articles of newspaper *x* were

entered into a datasheet. The newspapers were then classified into the variables *name*, *standard* (broadsheet, middle-market or tabloid), *frequency of publication* (daily or weekly), *place of issue* (regional or nationwide) and *type of appearance* (print or online).⁵⁹

To test the significance of the phrases and words used by the pro and anti-side found in the articles, the average relative shares of the pro- ($\bar{s}$) and anti- ($\bar{a}$) words and phrases per article in proportion to each other were calculated for each newspaper x :

$$p(\bar{a}_x) = \frac{\frac{\bar{a}_x}{n(x)}}{\frac{\bar{a}_x}{n(x)} + \frac{\bar{s}_x}{n(x)}}$$

Thus, a z-test was executed with $n(x)$ = all articles of newspaper x , $p(\bar{a}_x)$, the share of each relative occurrence of anti-words or -phrases in x and p_0 , being the null hypothesis, $p(\bar{a}_x) \leq 0,5$:

$$z(\bar{a}_x) = \frac{p(\bar{a}_x) - p_0}{\sqrt{\frac{p_0(1 - p_0)}{n(x)}}}$$

With a significance level of 0,05, for the case $\bar{a}_x$ z will be $< 1,96$, the bias is estimated to be significantly conservative; if z will be $> -1,96$ the bias is estimated to be significantly left-wing. For a score within the range of the critical values no statistical significance can be evinced. In this calculation, all the following calculations with the z-scores will be presented from the perspective of the opposing side (a).

4.2.3. Experts

Largely, the choice of the experts was based on the annual list of Austria's most influential economists in the newspaper *Die Presse* over the last four years (2014; 2015; 2016; 2017). The ranking is elaborated in cooperation of the German newspaper *Frankfurter Allgemeine Zeitung* and the Swiss newspaper *Neue Zürcher Zeitung* and is calculated from the economist's presence in the media over the past year (25 %), the economist's popularity

⁵⁹ Codebook in Appendix B.

among politicians (25 %) and the number of academic citations within the past year which makes up for 50% of the overall score (NZZ 2017). In addition to the names published in the ranking, all the members of the *Fiskalrat* which is a three-person-advisory committee for the Austrian government concerning tax and public debt issues, inter alia, were supplemented (Fiskalrat 2018).

List of experts in favour of or opposing the IGT

Experts supporting the IGT (14)	Experts against the IGT (8)
Margit Schratzenstaller	Christian Keuschnigg
Karl Aiginger	Gottfried Haber
Markus Marterbauer	Franz Schellhorn
Christoph Badelt	Barbara Kolm
Stephan Schulmeister	Helmut Hofer
Martin Kocher	Christian Helmenstein
Peter Bofinger	Monika Köppl-Turyna
Marcel Fratzscher	Bernhard Felderer
Clemens Fuest	
Hans Pitlik	
Peter Brandner	
Ernst Fehr	
Lars Feld	
Gustav Horn	

Table 5

The names of the economists were only then incorporated in the final list if proof of publicly and undoubted approval- or rejection-statements of the experts was found. For this reason, the number of IGT-supporting and -opposing economists is not equally balanced (see table 5). Except in the cases of economists with common last names like Martin Kocher, Ernst Fehr, Lars Feld, Gustav Horn and Helmut Hofer, only the last name was used as the search word. Finally, all occurrences were summed and the significance of the difference was again calculated with a z-test using the proportional relative amount of appearances in comparison to each other.

The experts appearing on both sides of the list are mainly practising Austrian academics working in research for institutions like the *Austrian Institute of Economic Research (WIFO)*, the *Institute for Advanced Studies (IHS)* or at universities as professors.

Additionally, also German economists, particularly members of the *German Council of Economic Experts*⁶⁰ and economists working for think tanks (*Agenda Austria*) are included on the list.

4.2.4. Lobbies

The lobbies or interest groups that issued press releases and could be clearly identified as either pro or against the IGT were included in the list (see table 6). It contains unions and political organisations close to the social democratic party or The Greens of Austria but also NGOs on the supporters' side, and industry, corporate and employer representatives as well as liberal think tanks and political organisations on the right-wing and conservative spectrum on the opponents' side.

List of lobbies in favour of or opposing the IGT

Lobbies supporting the IGT (12)	Lobbies against the IGT (15)
Arbeiterkammer	Wirtschaftskammer
Österreichischer Gewerkschaftsbund	Industriellenvereinigung
Attac	Wirtschaftsbund
Sozialistische Jugend	Österreichische Arbeitnehmerinnen- und Arbeitnehmerbund
Österreichische Hochschülerschaft	Kammer der Wirtschaftstreuhänder
Fraktion Sozialdemokratischer Gewerkschaft	Agenda Austria
Verband sozialistischer Student_innen Österreichs	Bauernbund Österreich
Armutskonferenz	Landwirtschaftskammer
Pensionistenverband Österreich	Österreichische Hoteliervereinigung
Unabhängige Gewerkschaft	Ring Freiheitlicher Wirtschaftstreibende
Alternative und Grüne Gewerkschaft	Österreichischer Rechtsanwaltskammertag
Grüne und Alternative Student_innen	Land und Forstbetriebe Österreichs
	Eco Austria
	Der Österreichische Mittelstand
	Österreichischer Familienbund

Table 6

Because some of the given interest groups are often called by their acronym (i.e.: ÖGB, OEAAB, etc.) the search list contained not only full names but also some of their

⁶⁰ Better known as the „fünf Wirtschaftsweisen“.

abbreviations. The scan, recording and calculation of the lobbies was again performed as referred to above.

4.2.5. Difference of means testing

To answer if regional or qualitative differences of newspapers (independent variable) affect the direction and extent of their *language* and *visibility bias* (dependent variable) a t-test was examined. Since it was not possible to collect the articles separately the results exhibit a lack of information regarding the exact amount of appearances of phrases and words per article and consequently the correct standard deviation, calculations had to be performed on the level of the newspapers rather than the level of the articles. This dilemma results in the arithmetical consequence that the number of cases can be no more than 27⁶¹ and significance of the observed variance is more difficult to achieve.⁶² To perform a t-test it must be guaranteed that homogeneity of the variances is met (Gerring and Christenson 2017, 316-317). Therefore, the Levene-Test was performed in the course of the t-test.

With $\bar{z}_i$ being the average of the calculated z-scores of the newspapers categorised as i , σ_i its standard deviation and n_i the amount of occurrence of category i :

$$t = \frac{\bar{z}_i - \bar{z}_{ii}}{\sqrt{\frac{\sigma_i^2}{n_i} - \frac{\sigma_{ii}^2}{n_{ii}}}}$$

4.2.6. Difference of means testing (proportional values)

To calculate the difference of the bias outcomes of the period of election campaigns and the regular campaign-free time of the investigation (H4), a two-proportion z-test of the differences of means will be executed. First, the average of the proportional share of the used anti-words, phrases or the occurrence of lobbies and experts per article ($p_{\bar{\alpha}}$) was computed with $\bar{\alpha}(EC)$ being the proportional share of anti-appearances during election campaigns and $\bar{\alpha}(CF)$ the share during the campaign-free time.

⁶¹ When comparing two groups.

⁶² See Chapter 5.2. Limitations.

$$CF = N - EC$$

$$p_{\bar{\alpha}} = \frac{\bar{\alpha}(EC) * n(EC) + \bar{\alpha}(CF) * n(CF)}{n(EC) + n(CF)}$$

As a second step the z-test could be operated:

$$z(dif) = \frac{\bar{\alpha}(CF) - \bar{\alpha}(EC)}{\sqrt{p_{\bar{\alpha}}(1 - p_{\bar{\alpha}}) \left(\frac{1}{n(EC)} \right) + \left(\frac{1}{n(CF)} \right)}}$$

The two-proportion z-test is a comparatively easy option for testing that the relative difference (*dif*) of a chosen binomial characteristic is statistically significant (Lewis-Beck, Bryman and Liao 2004, 1206-1207).

4.2.7. Three election campaigns

While the end of electoral campaigns naturally is unambiguous, there are several ways to define the beginning and therefore, the length of it. The commonly most chosen method is to identify the official campaign start, that is, the date when the first party officially starts their electoral campaign or simply define a starting date x months prior to the polling day (Kriesi 2007, 91). However, particularly in brought forward elections and particularly in the case of Austria, politicians and party representatives often seem to act and talk in a noticeably more provocative way long before the official start of the campaign, probably mainly for strategic benefits. For this reason, I decided to consider the unique characteristics of any of the three election campaigns for itself, which I will call *de facto election campaign*. I first, investigated whether the election was either brought forward or held normally and second, if the former was the case, determined the point when the parties forming the government stopped cooperating on regular bases. Considering these steps, two of the three elections (2008 and 2017) were brought forward earlier than planned and one took place after the expiry of the regular legislative period (2013).

The *de facto election campaign* of 2008 started when the former chairman of the Austrian conservative party (ÖVP) Wilhelm Molterer ended his party's coalition with the social democrats (SPÖ) with the words: “*Es reicht*” [It's enough] (Die Presse 07.07.2008). The

election was then held on September 28th, 2008. For the regular election in 2013 the start of the election campaign time was estimated to be one month before the polling day September 29th. 2017 the third election campaign included in this thesis took place. In May 2017 the chairman of the conservative party (ÖVP) stepped back. A few days later his successor Sebastian Kurz held a speech where he made clear that he did not plan to work together with politicians in charge who were not directly elected since 2013 (Kurier 12.05.2017). It followed a *de facto election campaign* with several incidents and mutual recriminations until the election took place on October 15th.

4.3. Empirical results

As already described in more detail, this thesis combines two main approaches to determine bias in Austria's news media, the *language bias* and the *visibility bias* containing experts and lobbies.

While Gentzkow and Shapiro (2010) merely identify two- and three-word-phrases, in the underlying analysis, also, the frequently used words of the competing sides were incorporated in the analyses. Probably due to the comparatively small number of press releases (N=823) fits of the 3-word-phrases were both rare in the press releases as well as later in the article-searches (see Appendix C2). Nonetheless the three-word-phrases will be presented. It should however be considered as a rather weak measure. Table 7 offers an overview of the results of the tests of the given hypotheses. The small letters demonstrate the results when inverting the hypotheses, thus when expecting the opposite outcome (left-wing bias).

Overview of the Results of the Hypotheses⁶³

Research Questions	Hypotheses	W	Ns	P2	P3	E (E _a)	L (L _a)
RQ1. Do Austrian newspapers show an ideological bias within the inheritance and gift tax debate in Austria during 2008-2017?	H1. During 2008-2017 Austrian newspapers show a conservative <i>language bias</i> .	N y**	N y**	N y**	N y**		
RQ1a. How does the place of publication affect the extent and direction of the <i>language bias</i> ?	H1a. Regional newspapers show a stronger conservative <i>language bias</i> than nationwide newspapers.	Y*	Y	Y	Y		
RQ1b. How does the format of the newspaper affect the extent and direction of the <i>language bias</i> ?	H1b. Tabloids show a stronger conservative <i>language bias</i> than broadsheet newspapers.	Y	Y	Y*	Y		
RQ2. How visible are experts within the debate? Is the IGT-opposing side of experts more present than the supporting side?	H2. The IGT-opposing-experts are mentioned more frequently than the supporting side.					N y**	
RQ2a. How does the place of publication affect the extent and direction of the <i>expert bias</i> ?	H2a. Regional newspapers show a stronger conservative <i>expert bias</i> than nationwide newspapers.					Y (Y)	
RQ2b. How does the format of the newspaper affect the extent and direction of the <i>expert bias</i> ?	H2b. Tabloids show a stronger conservative <i>expert bias</i> than broadsheets newspapers.					Y** (Y)	
RQ3. How visible are lobbies and is the IGT-opposing side more present than the supporting side?	H3. Lobbies in opposition to the reintroduction of the IGT in Austria are mentioned more frequently than the IGT-supporting side.						N y**
RQ3a. How does the place of publication affect the extent	H3a. Regional newspapers show a stronger conservative						Y (Y)

⁶³ Legend: W=Words; Ns=Nouns; P2=Two-word-phrases; P3=Three-word-phrases; E=Experts; E_a=Experts adjusted; L=Lobbies; L_a=Lobbies adjusted; Y=Yes (rejection of null hypothesis); N=No (no rejection of null hypothesis); y=rejection of null hypothesis with inverted hypothesis; *=significant result (p<0,05); **=highly significant result (p<0,01)

and direction of the <i>lobby bias</i> ?	<i>lobby bias</i> than nationwide newspapers.						
RQ3b. How does the format of the newspaper affect the extent and direction of the <i>lobby bias</i> ?	H3b. Tabloids show a stronger conservative <i>lobby bias</i> than broadsheets newspapers.						Y (Y)
RQ4. Does the <i>language bias</i> change in its direction and extent in times of electoral campaigns?	H4. In times of electoral campaigns, the conservative <i>language bias</i> is stronger.	N y	N y**	N y	Y**		
RQ4a. Does the <i>expert bias</i> change in its direction and extent in times of electoral campaigns?	H4a. In times of electoral campaigns, the conservative <i>expert bias</i> is stronger than during the overall investigation period.					N y*	
R4b. Does the <i>lobby bias</i> change in its direction and extent in times of electoral campaigns?	H4b. In times of electoral campaigns, the conservative <i>lobby bias</i> is stronger than during the overall investigation period.						Y**

Table 7

4.3.1. *Language bias*

H1. During 2008-2017 Austrian newspapers show a conservative language bias.

All in all, the search of the measure *words* found 150.761 matches for the supporters and 102.167 for the opponents of the IGT in Austrian newspapers from 2008 until 2017. *Der Standard*, *derstandard.at*, *Die Presse*, *diepresse.com*, *Falter*, *Kleine Zeitung*, *kleinzeitung.at*, *kurier.at*, *Profil*, *vol.at*, *Wiener Zeitung*, *wienerzeitung.at* revealed a highly significant bias to the left and the tabloid *Österreich* a significant bias to the left. Regarding the not statistically significant results, only excluding the weekly appearing regional newspaper *Burgenländische Volkszeitung*, *Niederösterreichische Nachrichten* and the *Wirtschaftsblatt* (which ceased its publication in September 2016) which rather point to a conservative leaning, all the remaining newspapers show a slight tendency to a left-wing bias.

Unexpectedly, the search of the frequencies of nouns combining at least two unique words, indicate an even stronger bias to the left than the words-search itself. The search of the nouns yields nearly twice as many matches of the supporters (11.641 vs. 6.522). In 18 of the 28 newspapers, a significant or highly significant left-wing-bias could be found. Now, additionally to the already called newspapers in the presentation above, also the *Kronen Zeitung*, *nachrichten.at*, *Oberösterreichische Nachrichten*, *Tiroler Tageszeitung* and *Trend* exhibit a highly significant and the tabloid *Heute* as well as *Kurier*, *Salzburger Nachrichten* and *wirtschaftsblatt.at* a significant bias to the left. Only *Niederösterreichische Nachrichten* and *Wirtschaftsblatt* lean to a conservative bias, although not significantly.

In contrast to the results of the words- and nouns-search, the two-word-phrases show a slightly more diverse picture of the *language bias* in the IGT-debate. 5.653 matches of two-word-phrases identified as typical phrases of the IGT-supporters and 4.030 of the IGT-opponents could be found. In ten of the 28 newspapers (*Der Standard*, *derstandard.at*, *diepresse.com*, *Falter*, *kurier.at*, *Profil*, *Tiroler Tageszeitung*, *Vorarlberger Nachrichten*, *Wiener Zeitung* and *wirtschaftsblatt.at*) a highly significant left-wing-bias could be detected, in two (*kleinezeitung.at* and *Oberösterreichische Nachrichten*) a significant left-wing-bias and in two (*Kronen Zeitung* and *Niederösterreichische Nachrichten*) a highly significant conservative bias. While not statistically significant, the *Burgenländische Volkszeitung*, *nachrichten.at*, *News*, *Österreich* and *Wirtschaftsblatt* use two-word-phrases of the IGT-opponents more often and *wienerzeitung.at*, *Vorarlberger Nachrichten*, *Trend*, *Salzburger Nachrichten*, *Kurier*, *Kleine Zeitung*, *Heute* and *Die Presse* more frequently use the two-word-phrases of the supporters.

As already mentioned, the results of the three-word-phrases should be considered as the weakest indicator for the *language bias*. In total only 242 pro- and 184 anti-three-word-phrases could be detected in more than 4.700 articles. Nonetheless, in some cases they can be viewed as a valuable supplementary description. Taken only those results into account in which the appearance of three-word-phrases of both sides exceeded ten percent of the overall articles, *News* and *Salzburger Nachrichten* show a statistically significant and *nzz.at* and *Trend* a highly significant left-wing-bias. At the same time, *vol.at* reveals a significant and the *Niederösterreichische Nachrichten* a highly significant conservative bias. While not statistically significant, *Die Presse* and *Kurier* named more three-word-phrases used by the opponents of the IGT and *Wiener Zeitung* more of the supporting parties.

***Language bias z-scores from an opponents' point of view*⁶⁴**

Newspaper	Words	Nouns	Two-word-phrases	Three-word-phrases
Burgenländische Volkszeitung	0,1306	-0,0822	1,7436	4,3589
Der Standard	-4,5369	-6,8517	-5,6737	-9,7377
derstandard.at	-6,7917	-8,8190	-8,2115	-19,2499
Die Presse	-3,3698	-5,7851	-1,1928	1,8785
diepresse.com	-3,8447	-5,3775	-2,5930	-6,7617
Falter	-4,3927	-5,0754	-4,9819	2,2913
Heute	-0,8137	-2,0865	-0,2981	0,0000
Kleine Zeitung	-3,3686	-4,7238	-1,2594	-2,4075
kleinezeitung.at	-4,0031	-5,9911	-2,2511	-1,8330
Kronen Zeitung	-1,4478	-2,8040	2,6493	5,9539
Kurier	-1,7765	-2,0315	-1,3002	1,6026
kurier.at	-2,7601	-3,8698	-3,7577	-2,2546
nachrichten.at (ÖÖN online)	-1,2307	-2,4244	0,0943	0,0000
News	-1,1600	-0,8084	0,7210	-2,4721
Niederösterreichische Nachrichten	1,2890	0,7960	2,9376	8,5775
nzz.at	-1,3485	-1,3473	-0,2491	-2,9059
Oberösterreichische Nachrichten	-1,5625	-3,2305	-2,2640	0,0000
Österreich	-2,0669	-1,5013	0,1007	-7,3485
Profil	-3,7645	-4,1853	-3,2506	-10,2740
Salzburger Nachrichten	-1,6406	-2,3726	-1,6886	-2,1029
Tiroler Tageszeitung	-1,8078	-4,3717	-4,0291	-3,1875
Trend (Format)	-1,4626	-2,7286	-0,7349	-5,8310
vol.at	-2,8360	-5,8306	-3,4334	2,1613
Vorarlberger Nachrichten	-0,7573	-1,8350	-1,6169	-1,7613
Wiener Zeitung	-3,2032	-5,5148	-3,6413	-1,1116
wienerzeitung.at	-3,0780	-3,6915	-1,1305	-7,3485
Wirtschaftsblatt	0,8834	0,8737	1,3823	4,5782
wirtschaftsblatt.at	-0,8525	-2,2477	-3,1609	-3,9686
Overall	-13,3339	-19,5458	-11,6671	-9,5889

Table 8

Overall and comprising the results of the search of the two- and three-word-phrases as well as the frequencies of the words and nouns, the *language biases* in the examined Austrian newspapers show a clear and highly statistically significant slant to the political left (see

⁶⁴ Z-scores <-1,96 or >1,96 = significant (95% statistical certainty); z-scores <-2,58 or >2,58 = highly significant (99% statistical certainty).

table 8). The most conservative *language biased* newspaper in the IGT-debate is the weekly and only in upper Austria appearing *Niederösterreichische Nachrichten* followed by *Wirtschaftsblatt*, which stopped operations in the end of 2016. The strongest left-wing *language bias* could be detected in *derstandard.at* followed by the paper version *Der Standard*. While only the two mentioned newspapers show a conservative slant in all the four measures, 15 newspapers lean more to the left than to the conservative side of used language in any of them.⁶⁵

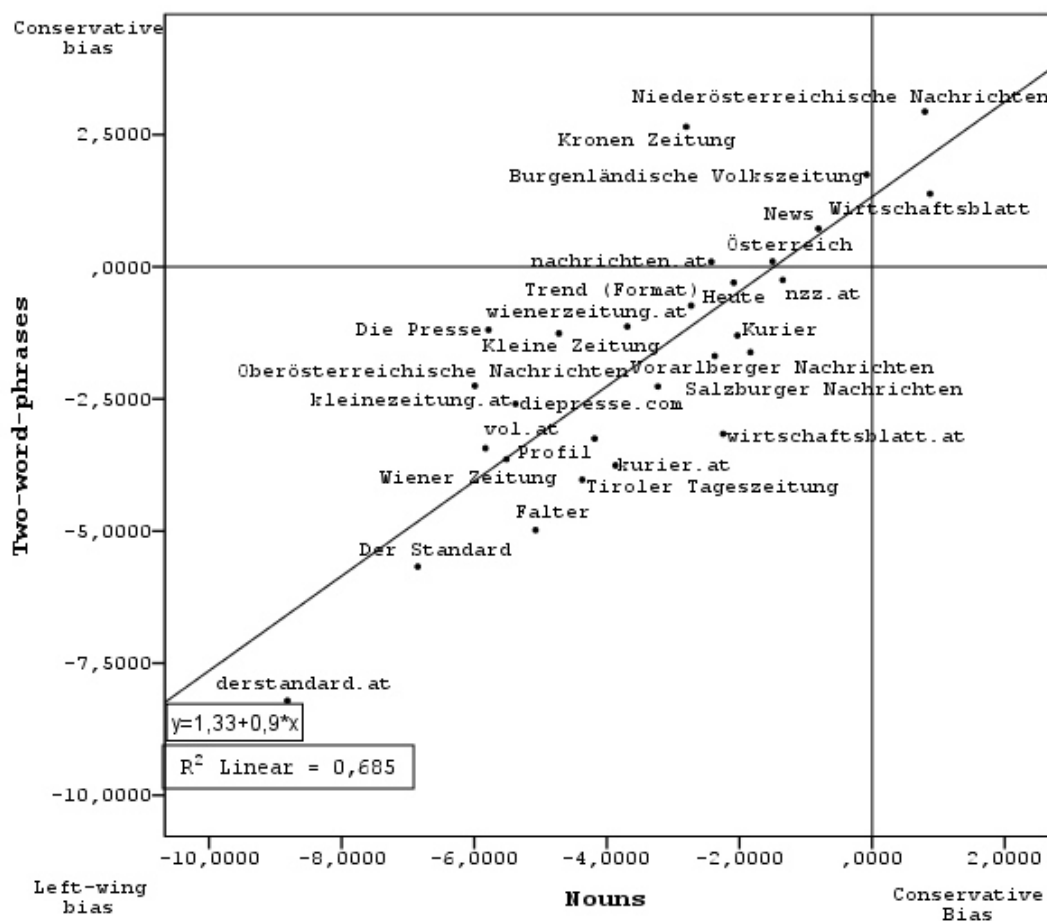


Figure 3: Correlation of z-values of words and two-word-phrases

Descriptive Statistics

	Place	N ⁶⁶	Mean	Std. Deviation	Std. Error Mean
Words	Nationwide	21	-2,6040	1,6716	,3648
	Regional	7	-,9843	1,4826	,5604

⁶⁵ Figure 3 illustrates the correlation of the two probably most conclusive measures of the *language bias*.

⁶⁶ In some cases, neither results for as pro nor as anti-identified three-word-phrases could be found. Therefore, they are excluded of the analysis.

Nouns	Nationwide	21	-3,7326	2,3259	,5075
	Regional	7	-2,2191	2,0717	,7830
Two-word-phrases	Nationwide	21	-2,0144	2,5303	,5522
	Regional	7	-,6838	2,3821	,9003
Three-word-phrases	Nationwide	20	-3,2367	5,9204	1,3238
	Regional	6	,9300	4,6139	1,8836

Table 9

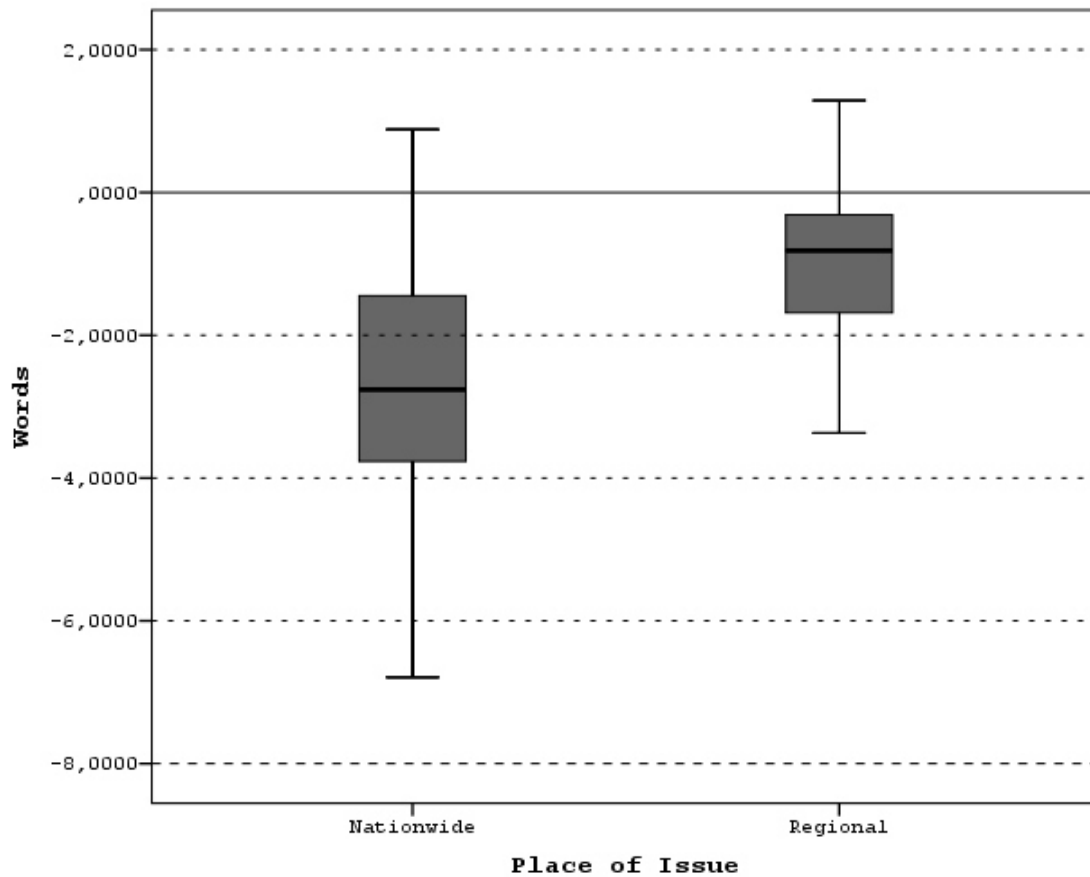


Figure 4

H1a. Regional newspapers show a stronger conservative *language bias* than nationwide newspapers.

To test the underlying hypotheses a t-test was executed which compares the means of the *language bias* of the regional and the nationwide newspapers. Descriptively, table 9 demonstrates that all the measures point to a more conservative *language bias* of regional newspapers. However, only the testing of the words-search provides significance that the regional newspapers used words frequently used by the opponents of the IGT commoner

than nationwide newspapers do (see figure 4). After evaluating the results of the Levene's test that provides evidence for equal variances as the null hypothesis cannot be rejected ($F=0,3448$; $p=0,5621$) the t-test⁶⁷ reads as follows: $t_{26}= -2,2769$; $p= 0,031$. With $r= 0,4077$ the effect of the place of issue on the *language bias* measured by words can be estimated as middle strong.

H1b. Tabloids show a stronger conservative *language bias* than broadsheet newspapers.

Descriptive Statistics					
	Only Broadsheet and Tabloids	N ⁶⁸	Mean	Std. Deviation	Std. Error Mean
Words	Broadseeht	13	-2,8771	1,9705	,5465
	Tabloid	3	-1,4428	,6266	,3618
Nouns	Broadseeht	13	-4,0864	2,5503	,7073
	Tabloid	3	-2,1306	,6525	,3767
Two-word-phrases	Broadseeht	13	-2,7020	2,5516	,7077
	Tabloid	3	,8173	1,5990	,9232
Three-word-phrases	Broadseeht	13	-4,6572	6,3396	1,7583
	Tabloid	2	-,6973	9,4062	6,6512

Table 10

The descriptive statistics concerning the standard of the medium show a stronger slant to a conservative *language bias* in tabloids than in broadsheets in all the measures (see Table 10). Eight of the examined newspapers were categorised as middle market newspapers and thus, are excluded from the calculation. Due to the comparison on the level of newspapers instead of the articles only the two-word-phrases highlight a significant difference between the usage in broadsheets and tabloids (Levene's test: $F= 0,632$; $p= 0,44$; t-test: $t_{14}= -2,253$; $p= 0,041$) (see figure 5). The size of the effect of the question of the media standard on the two-word-phrase-bias can be viewed as strong ($r= 0,5299$).

⁶⁷ Tables in Appendix C.

⁶⁸ In some cases, neither results for as pro nor as anti-identified three-word-phrases could be found. Therefore, they are excluded of the analysis.

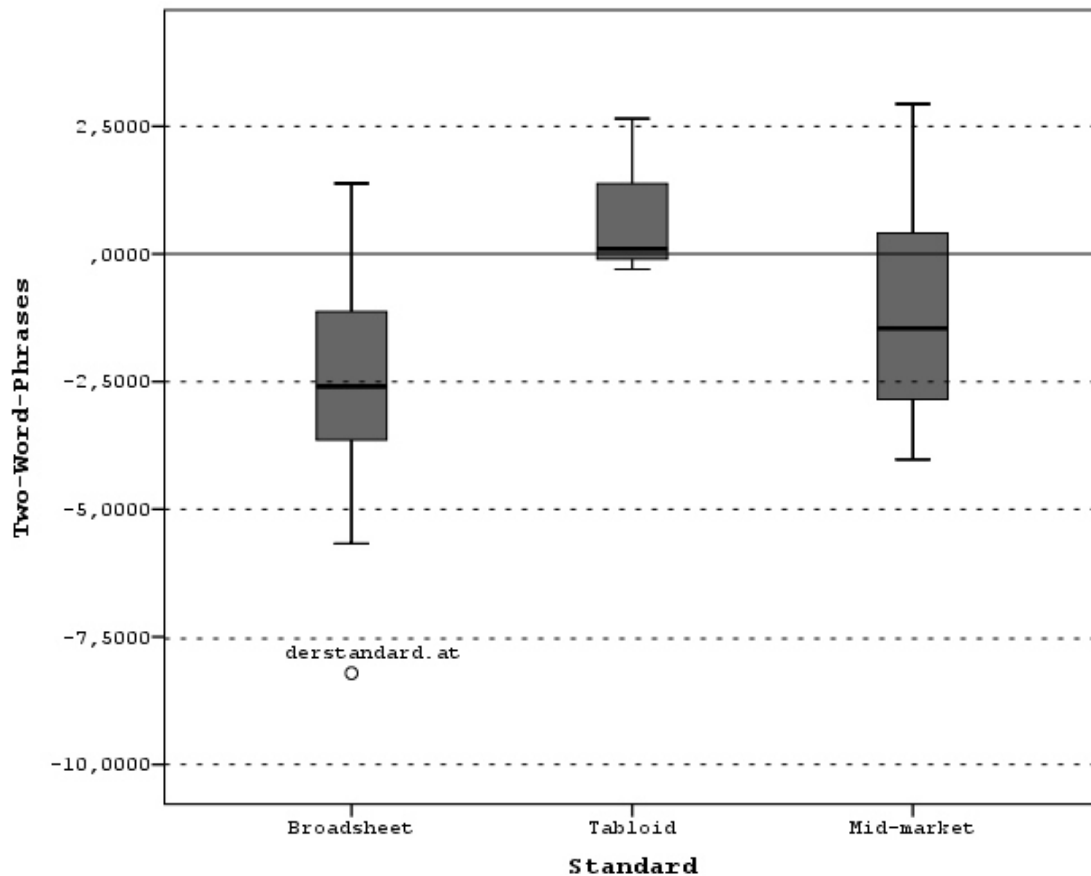


Figure 5

4.3.2. *Visibility bias*

H2. The IGT-opposing-experts are mentioned more frequently than the supporting side.

H3. Lobbies in opposition to the reintroduction of the IGT in Austria are mentioned more frequently than the IGT-supporting side.

The visibility of experts and lobbies functions as a second approach to measure bias as reliable as possible. Table 11 demonstrates the overall results of the z-scores of all the included newspapers which picture the bias of any newspaper based on the proportional differences of occurrences of experts and interest groups either supporting or opposing the IGT.

Descriptively, what is striking is the fact that the general appearances of experts in the articles differ strongly between the newspapers, particularly between tabloids and

broadsheets (see Figure 6). Broadsheets like i.e. *Die Presse*, *Salzburger Nachrichten* or *Der Standard* obviously emphasise the opinion of experts in their articles much more than tabloids like *Kronen Zeitung*, *Heute* or *Österreich* do. All in all, the IGT-supporting economist working for the Austrian Institute of Economic Research, Margit Schratzenstaller appears most frequently (395 times) during the debate followed by the president of the *Fiskalrat*, Bernhard Felderer (267 times) and the former director of the Institute for Advanced Studies, Christian Keuschnigg (241 times), who both expressed their disapproval of a reintroduction of the IGT (see Appendix C2). Concerning the overall appearances, the selected pro-IGT-experts occur 1.074 times and the anti-IGT-experts 936 times.

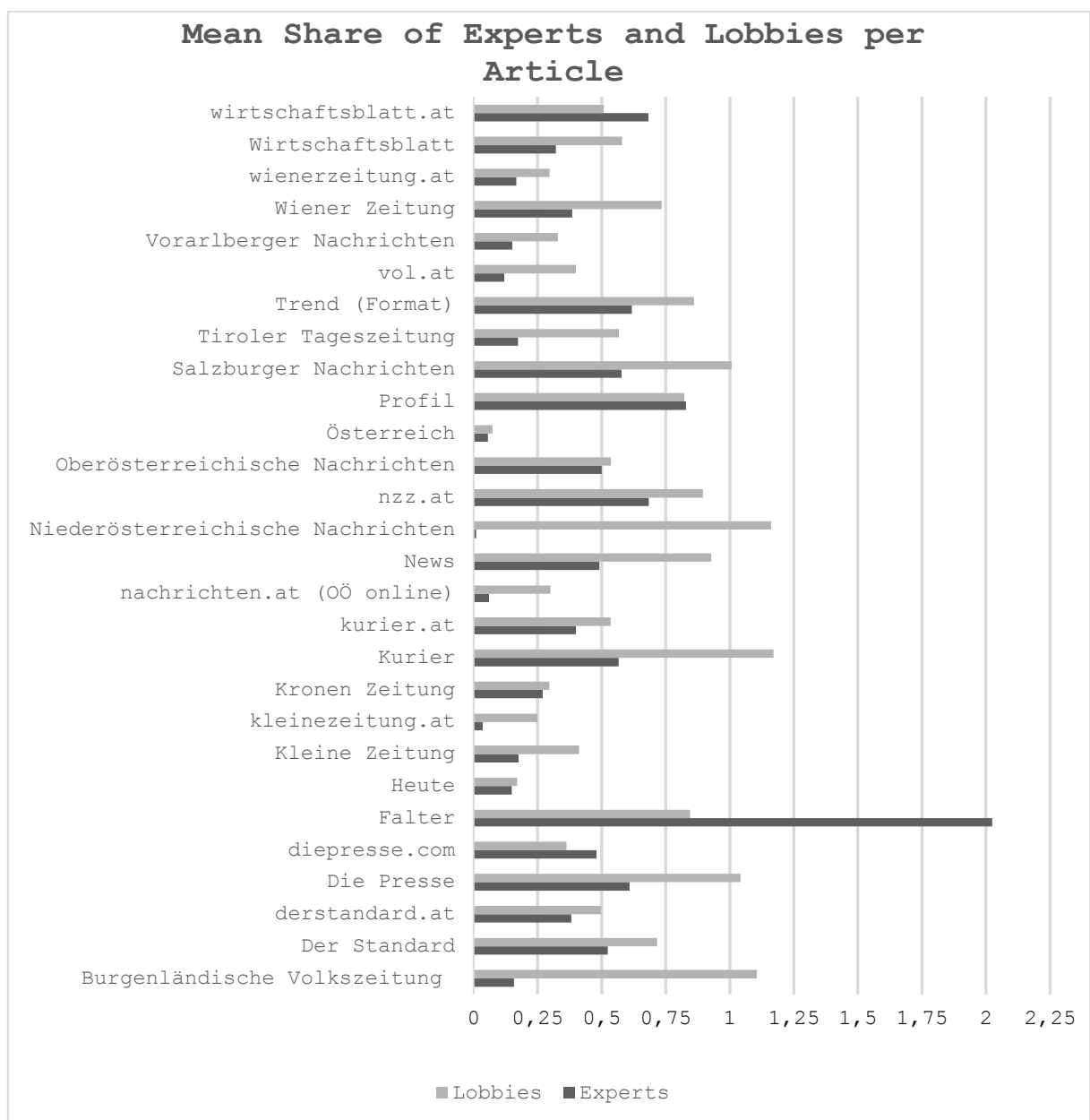


Figure 6

Interestingly, also the frequency values of interest groups are much lower in tabloids than they are in mid-market newspapers or broadsheets (see Figure 6). A possible attempt at explanation could be that the writing styles in tabloids vary widely in comparison to broadsheets. A report in tabloids, for example, is often written in the style of a typical newspaper commentary. Therefore, the need for seemingly more objective opinions of experts or interest groups that depict both sides of the debate is rather limited, as in commentaries the authors' opinion plays a more pivotal role. The most frequently named lobbies in general, were the pro-IGT Austrian Trade Union Federation (ÖGB) with 902 hits, more than one third more than the Austrian Chamber of labour (Arbeiterkammer) with 594 and the Austrian Federal Economic Chamber (Wirtschaftskammer) with 588 appearances. In sum, the IGT-supporting lobbies appear 1.695 times and the IGT-opposing lobbies only 1.382 times.

Visibility bias z-scores based from an anti-IGT point of view

Newspaper	z (Experts)	z (Lobbies)
Burgenländische Volkszeitung	-4,3589	1,0378
Der Standard	-4,1768	-2,6370
derstandard.at	-0,9799	-3,3420
Die Presse	5,4044	-7,1047
diepresse.com	-3,8796	-5,8797
Falter	-2,6956	-1,4200
Heute	4,8969	3,4278
Kleine Zeitung	8,0891	-1,0083
kleinezeitung.at	9,1652	0,4364
Kronen Zeitung	4,2746	0,7312
Kurier	-3,6452	-3,4733
kurier.at	-4,9303	-4,8710
nachrichten.at (ÖÖ online)	-7,0711	0,4714
News	-1,9227	1,8904
Niederösterreichische Nachrichten	-9,9499	4,9317
nzz.at	-4,3589	0,7692
Oberösterreichische Nachrichten	-6,2993	0,6350
Österreich	7,3485	-7,3485
Profil	1,1742	5,0302
Salzburger Nachrichten	-0,5813	0,5833
Tiroler Tageszeitung	0,7244	-5,3125
Trend (Format)	-1,3883	-0,8971

vol.at	-5,4433	0,4082
Vorarlberger Nachrichten	-0,5360	4,4384
Wiener Zeitung	-0,7791	-5,2308
wienerzeitung.at	-0,8165	-5,5114
Wirtschaftsblatt	3,2701	4,5180
wirtschaftsblatt.at	0,5538	2,4804
Overall	-4,6769	-7,0319

Table 11

Regarding the extents of the *visibility bias* in Austrian newspapers, the analysis show that both lobbies ($z = -7,0319$) and experts ($z = -4,6769$) of the supporters of the IGT are statistically highly significantly more present than its opponents (table 11); thus, the null hypotheses cannot be rejected. On the contrary, also the *visibility bias* in Austrian newspaper is pointing to the left-wing.

Besides these general results, the degree and even the direction of the biases often varies. Excluding the newspapers reaching a share of below or equal 0,25 appearances per article considering the *expert-* or *lobby bias*- certainly changes the displayed look of the graph (see Appendix C2.2.), the correlation between the two variables, however, stays insignificantly low ($r=0,17$).⁶⁹

H2a. Regional newspapers show a stronger conservative *expert bias* than nationwide newspapers.

H3a. Regional newspapers show a stronger conservative *lobby bias* than nationwide newspapers.

The examined t-tests (see Appendix C2.1.) show that yet finding a tendency toward a stronger conservative bias of regional in comparison to nationwide newspapers (see table 12) neither the *expert-* (Levene's test: $F = 1,765$; $p = 0,196$; t-test: $t_{26} = 0,243$; $p = 0,81$) nor the *lobby bias* (Levene's test: $F = 0,259$; $p = 0,615$; t-test: $t_{26} = -1,645$; $p = 0,112$) exhibit statistical significance. Also, involving only the newspapers with more than 0,25 appearances per article the t-test cannot provide significant results (experts: $t_{15} = 1,65$; $p = 0,12$; lobbies: $F = 0,11$; $p = 0,743$; $t_{23} = -1,199$; $p = 0,243$).

⁶⁹ More details concerning reliability in chapter 5.3.4.

Descriptive Statistics

	Place	N	Mean	Std. Deviation	Std. Error Mean
Experts	Nationwide	21	-0,5466	4,3346	0,9459
	Regional	7	-1,0620	6,3247	2,3905
Experts adj.	Nationwide	16	-0,9163	3,1656	0,7914
	Regional	1	-6,2993	.	.
Lobbies	Nationwide	21	-1,4475	3,6538	0,7973
	Regional	7	1,1643	3,5824	1,3540
Lobbies adj.	Nationwide	19	-1,2360	3,5574	0,8161
	Regional	6	0,7870	3,7689	1,5386

Table 12

H2b. Tabloids show a stronger conservative expert bias than broadsheets newspapers.

H3b. Tabloids show a stronger conservative lobby bias than broadsheets newspapers.

The t-test provides statistically significant evidence that in tabloids experts who are against the IGT are more present than they are in broadsheets (Levene's test: $F = 0,536$; $p = 0,476$; t-test: $t_{14} = -3,57$, $p = 0,003$, $r = 0,69$). Taken this into account the null hypothesis could be rejected. However, as already mentioned before, it must be noted that precisely this group has shortcomings concerning the relative overall appearances of experts of both sides. Therefore, model 2 that excludes newspapers with 0,25 occurrences per article should be considered as more reliable estimator ($t_{11} = -1,6$, $p = 0,138$). The t-test calculated with the adjusted expert variable cannot provide significant evidence for a difference between tabloids and broadsheets regarding the visibility of experts, eventually.

Descriptive Statistics

	Only Broadsheet and Tabloids	N	Mean	Std. Deviation	Std. Error Mean
Experts	Broadseeht	13	-0,7118	2,8616	0,7937
	Tabloid	3	5,5067	1,6251	0,9383
Experts adj.	Broadseeht	12	-0,7031	2,9886	0,8627
	Tabloid	1	4,2746	.	.
Lobbies	Broadseeht	13	-1,4340	3,9770	1,1030
	Tabloid	3	-1,0632	5,6078	3,2376

Lobbies adj.	Broadseht	13	-1,4340	3,9770	1,1030
	Tabloid	1	0,7312	.	.

Table 13

While descriptively minor differences of the mean z-score of lobbies in broadsheets and tabloids can be detected (see table 13), the t-test show that neither in model 1 nor in the adjusted version model 2 statistical evidence of the difference could be provided (Model 1: $t_{11}=-0,138$, $p=0,894$; Model 2: $t_{12}= -0,525$, $p= 0,609$).

4.3.3. Bias during election campaigns

H4. In times of electoral campaigns, the conservative *language bias* is stronger than during the rest of the investigation period.

1.230 articles fall into the range of the defined time frames of the three electoral campaigns. The campaign-free time comprises 3.539 articles. The two-proportion-z-test shows that the null hypothesis cannot be rejected. Descriptively, concerning the more reliable measures words, nouns and two-word-phrases the left-wing bias seems to be even stronger during electoral campaigns (see table 14). Statistically significant evidence, however, could solely be found applying the measure nouns ($z= 6,818$), while words ($z= 1,5572$) and two-word-phrases ($z= 0,6297$) did not attain this level. Interestingly, the three-word-phrases point in the other direction. Following its z-score ($z= -9,905$) the conservative bias is stronger in times of election campaigns, admittedly as mentioned several times, this measure is too weak to take it for granted.

Measure		% pro	% anti	z
Words	EC p2	0,6167	0,3833	1,5572
	CF p1	0,5914	0,4086	
Nouns	EC p2	0,7265	0,2735	6,818
	CF p1	0,6186	0,3814	
Two-word-phrases	EC p2	0,5921	0,4079	0,6297
	CF p1	0,5818	0,4182	
Three-word-phrases	EC p2	0,4342	0,5658	-9,9054
	CF p1	0,5971	0,4029	
Experts	EC p2	0,5636	0,4364	2,0073
	CF p1	0,5304	0,4696	

Lobbies	EC p2	0,364	0,636	-12,4443
	CF p1	0,5698	0,4302	

Table 14

H4a. In times of electoral campaigns, the conservative *expert bias* is stronger than during the rest of the investigation period.

H4b. In times of electoral campaigns, the conservative *lobby bias* is stronger than during the rest of the investigation period.

The results of the z-test regarding the measures of the *visibility bias* presented in table 14 show that experts supporting the IGT are with a 95%-statistical certainty significantly more present during campaign times than they are in general ($z = 2,0073$). Lobbies against the IGT on the other side are statistically highly significantly more visible in times of campaigns ($z = -12,4443$). As before, the results of the *visibility bias* demonstrate the difficulty of this measure.

4.3.4. Reliability of the model

To test the model of its reliability all the components of the *language bias* (words, nouns, two-word-phrases and three-word-phrases) and of the *visibility bias* (experts and lobbies) were tested for their mutual correlation (for all graphics see Appendix C2.2.). The results of the correlation help to shed light on whether the components of the two defined types of bias measure the same parameters. Hence, a strong positive correlation is needed to prove this point.

Considering the *language bias* first, table 15 provides evidence for very strong positive correlations among all the three robust measures; words, nouns and two-word-phrases (any $r = >0,8$). The correlation among those components and the three-word-phrases are still quite strong, while slightly weaker (any $r = >0,5$). The correlations of the elements of the *language bias* are statistically highly significant.

Looking at the *visibility bias* again demonstrates decorrelation of the appearances of lobbies on the one side and the appearances of experts on the other side ($r = -0,122$). Applying the

adjusted variants of experts and lobbies indeed changes the outcome into a positive correlation. However, the relationship is still too weak ($r=0,187$). Evidently, the underlying analysis either covers too small a text corpus for these measures or the visibility of the given actors – organisations and experts - are not suitable to gauge bias, at least not when viewing them jointly.

Interestingly, the lobbies positively correlate with all the four elements of the *language bias* on a weak or intermediate level (any $r > 0,3$). The three-word-phrases excluded, the adjusted version of the lobbies demonstrates an even stronger significant correlation. The adjusted experts measure only exhibits weak positive correlation with the two-word-phrases ($r=0,379$), while not with the rest of the measures and not on a sufficient level of statistical significance.

Bivariate Correlations

		W	N	P2	P3	E	E _a	L	L _a
Words (W)	Pearson's r	1	0,936**	0,808**	0,683**	-0,190	0,170	0,535**	0,587**
	Sig. (2-tailed)		0,000	0,000	0,000	0,334	0,514	0,003	0,002
	N	28	28	28	26	28	17	28	25
Nouns (N)	Pearson's r	0,936**	1	0,828**	0,561**	-0,156	0,096	0,514**	0,636**
	Sig. (2-tailed)	0,000		0,000	0,003	0,429	0,713	0,005	0,001
	N	28	28	28	26	28	17	28	25
Two- word- phrases (P2)	Pearson's r	0,808**	0,828**	1	0,669**	0,055	0,379	0,372	0,443*
	Sig. (2-tailed)	0,000	0,000		0,000	0,781	0,133	0,051	0,027
	N	28	28	28	26	28	17	28	25
Three- word- phrases (P3)	Pearson's r	0,683**	0,561**	0,669**	1	-0,134	0,263	0,322	0,283
	Sig. (2-tailed)	0,000	0,003	0,000		0,515	0,307	0,108	0,180
	N	26	26	26	26	26	17	26	24
Experts (E)	Pearson's r	-0,190	-0,156	0,055	-0,134	1	1,000**	-0,122	-0,114
	Sig. (2-tailed)	0,334	0,429	0,781	0,515		0,000	0,538	0,586
	N	28	28	28	26	28	17	28	25
Experts (adjusted) (E _a)	Pearson's r	0,170	0,096	0,379	0,263	1,000**	1	0,187	0,187
	Sig. (2-tailed)	0,514	0,713	0,133	0,307	0,000		0,471	0,471
	N	17	17	17	17	17	17	17	17
Lobbies (L)	Pearson's r	0,535**	0,514**	0,372	0,322	-0,122	0,187	1	1,000**
	Sig. (2-tailed)	0,003	0,005	0,051	0,108	0,538	0,471		,000

	N	28	28	28	26	28	17	28	25
Lobbies	Pearson's r	0,587**	0,636**	0,443*	0,283	-0,114	0,187	1,000**	1
(adusted)	Sig. (2-tailed)	0,002	0,001	0,027	0,180	0,586	0,471	0,000	
(L _a)	N	25	25	25	24	25	17	25	25

** . Correlation is significant at the 0,01 level (2-tailed).

* . Correlation is significant at the 0,05 level (2-tailed).

Table 15

5. Conclusion

The matter of wealth inequality within the national boundaries of western democracies (and most other countries) is a growing problem and is followed by media, academia and the public with a great deal of interest. Not any longer is it an issue that is solely addressed by NGOs or left-wing parties. The International Monetary Fund (which is generally not considered to be representing the political left) recently pursued a comprehensive report named “*Tackling Inequality*” about the relationship of and measures against income and wealth inequality and inequality of opportunity (IMF 2017). It stresses that “[...] *excessive inequality can erode social cohesion, lead to political polarization, and ultimately lower economic growth*” (ibid., ix).

It is widely acknowledged that progressive taxations are one of the instruments to limit growing inequality. Concerning the restraint of wealth inequality however, there might not be a better tax than the IGT, as the direct transfer of capital in form of money, properties, firm shares or stocks pursues and potentially exacerbates the status quo (see Piketty 2014). Despite this fact, the policy trend over the past decades point in the exactly opposite direction, namely to decrease the tax rate or even abolish it without replacement. Also, surveys demonstrate that in most of the cases the majority seem to oppose the IGT – a contradiction in terms of interests, as the bottom 60 % could strongly benefit from it if the revenues were for example used for education, health and social investments.

The underlying thesis drew upon an often- and universally used explanation for this puzzle, which is that powerful elites operating from the realms of politics, economy and media, influence and sometimes even manipulate public attitudes to their advantage. In media, this is usually performed by drawing a distorted picture about policy issues, candidates or parties.

The aim of this master's thesis was to test whether media bias can be determined within the debate about inheritance taxation within Austrian print and online newspapers during a ten-year period (2008-2017). I argued that the hypothetical finding of media bias against the IGT could have given indications that Austrian media show signs of capture, as - from a rational choice-perspective - the tax can be viewed as particularly countering the interests of the affluent population, as the design of the tax, especially for the case of Austria, was intended to be highly progressive and could achieve strong redistributive effects. Because only a small group of people and families rule major parts of the media market, Austrian media is referred to as "*highly concentrated*" (Freedom House 2016). This is the case within the newspaper market, the other areas, as well as the submarkets connected to each other (see chapter 3.4.). Therefore, and if media bias has at least enhancing effects on readers' opinion, media capture could have been a valuable explanatory factor for why Austrian's majority is against a tax by which it is mostly not affected and from which it would potentially benefit.

5.1. Results

Overall and putting all partial results together, media capture in Austria on the basis of the example of the debate about the IGT can be considered as unlikely - at least during the investigation period of 2008 until 2017 and only the newspaper media included. Generally, the examination of the used language as well as the comparison of appearances of experts and interest groups who position themselves within the debate demonstrated an unambiguous bias in favour of and not against the IGT.

Considering the article level, all the included more reliable measures of used language (frequently used words, nouns and two-word-phrases) exhibit a statistically highly significant slant to the political left. On the level of newspapers, 21 out of the 28 included newspapers (for details see chapter 4.3.1.) boast the language of the supporters rather than the language of the opponents of the IGT, while the results in nine cases are always statistically highly significant (Der Standard, derstandard.at, diepresse.com, Falter, kleinezeitung.at, kurier.at, Profil, vol.at and wienerzeitung.at). On the contrary, only two newspapers (Niederösterreichische Nachrichten and Wirtschaftsblatt) indicate a

conservative bias, while not in each case of the measures statistically significant. The remaining included newspapers do not consistently point in one direction.

Also, the easier detectable visibility of experts and interest groups indicate a left-wing rather than a conservative bias in Austrian newspapers, although not as considerable as the language measures. In nine out of 28 newspapers, more experts and interest groups who support the IGT were featured more frequently (statistically highly significant in *Der Standard*, *diepresse.com*, *Kurier* and *kurier.at*). In the tabloid *Heute* and *Wirtschaftsblatt* the opposing experts and interest groups appeared more often (high statistical significance).

As expected, the regional newspapers in Austria appear to be more conservatively biased than the nationwide, however, only the *words*-measure provides statistical significance. Also, the expectation that tabloids exhibit a stronger conservative bias than broadsheets can be corroborated, in this case only by the measure of the two-word-phrases significantly. Quite contrarily than predicted, the left-wing bias in the measurement of language (excluding three-word-phrases) was even stronger during election campaigns than in regular periods. Also, experts who support the IGT appeared even more often during election campaigns. At the same time, lobbies which take a stance against the IGT occurred much more often during election campaigns.

Particularly interesting for this investigation was the role of the by far biggest⁷⁰ and most influential Austrian newspaper - the *Kronen Zeitung*. The tabloid is an often-mentioned example for the malfunction of the Austrian newspaper media market in the sense of its supremacy and its sometimes extremely biased reporting (see chapter 3.4.1.). However, the bias analyses of the *Kronen Zeitung* yielded ambiguous results. On the one hand, the *Kronen Zeitung* uses the two-word- and three-word-phrases (high statistical significance) which are frequently used by the opponents of the IGT clearly more often. Additionally, also experts (high statistical significance) and interest groups (no statistical significance) who are opposed to the IGT appear more often. On the other hand, words (not statistical significance) and nouns (high statistical significance) occur more frequently by the supporters of the IGT. An attempt of explanation could be that the measure of words and particularly nouns also aim at the issues that are addressed in articles. The measure of the two- and three-word-

⁷⁰ In 2017 its market share still exceeded 30 % of all readers (VMA 2018).

phrases might be a more accurate instrument to study language (see following sub-chapter). Interpretatively, though the *Kronen Zeitung* seems to broach the agendas in the realm of the IGT issued by the political left-wing more consistently, its reporting language is nevertheless clearly biased against the intentions of the supporters of the IGT. The higher occurrence of experts and interest groups who oppose the tax supports this interpretation.

5.2. Impact and contribution

The underlying thesis can be viewed as particularly valuable on three levels. Methodologically, insights could be gained from adopting a combination of different media bias measures. For the *language bias* words and only nouns were incorporated with Gentzkow and Shapiro's approach of measuring language by comparing frequently used two- and three-word-phrases of parties (2010). The analysis demonstrated that there are differences between the German and English language when it comes to word combinations. While in German one word can also be a compound of three or even more words, this way of combining nouns only seldom happens in English. This peculiarity makes an analysis of language as the authors proposed it easier with German-written content. Furthermore, it must be stressed that regardless in which language content is examined, it is not always clear that the applied language-measure in fact scrutinises the style of and the way how it is written. Sometimes the measure rather seems to aim at the issues that are addressed and hence, the agenda that is set. Even though I would not dare to deny the great significance of Gentzkow and Shapiro's innovative bias measure (2010), I argue that it could be more precise. A stricter differentiation of the used language - so on the one hand how is something expressed and on the other hand what topic is addressed, could help to solve this problem, as particularly with English-written, but also with German-written content some two- and three-word-phrases apply to the first and some to the latter type and thus, technically measure different biases.

Not as expected, media bias against the IGT could not be detected in Austrian newspaper media during 2008 and 2017. However, the thesis' objective was not to prove this point. Much more its aim was to test whether indications for captured media can be found or not. As the opposite was the case, this assumption should be rejected. The findings contribute to the academic and public discussion of how it is possible that wealth inequality exists in a democracy and why a majority opposes a tax that could help against this imbalance. Most

likely they rule out one explanatory model and provoke further investigations, if not in general, than at least to the underlying case of Austria.

Ultimately, the matter of progressive taxation and particularly of taxation on bequests seems to be a highly ideological one. Attitudes towards the IGT are related to attitudes towards similar economic policies (see chapter 2.2.1.). Therefore, one could argue that this study of media bias within the debate about the IGT could as well provide guidance for media bias within the debate about general economic policies in Austria. Relating thereto, it should be emphasized however, that further inquiries must be done to provide stronger evidence.

5.3. Limitations

Following the previous-mentioned level of the thesis' contribution some limitations must be pointed out. As the study focused on articles including the topic of the IGT during a period of ten years, the material size is limited. This especially counts for tabloids, which have the largest readerships, whereas broadsheets reported much more in-depth. The displeasure of tabloids to report about "boring" topics as a tax debate could be an explanation for this disparity. Hasty generalisations about a potential left-wing bias concerning economic policies in Austrian newspapers should therefore be renounced.

Also, considering the methodological implementation some constraints must be noted. Firstly, because of my personal limited programming skills and the limited time resources the automated analysis was performed without the usage of a database. This could have helped to provide stronger and statistically more certain evidence, as the calculation could have been performed on the level of articles instead of the level of newspapers. Secondly, the experts included in the examination of the newspapers seem to be cited or named very randomly. Some appeared disproportionately often in one and hardly ever in the other newspapers. A possible and simple explanation could be that particularly in a small country like Austria journalists might have personal links to one or two specific experts. Hence, it is much easier to contact and ask the one or those two about something than contacting an expert unknown to the journalist. This could be a feasible reason why the included *expert bias* noticeably deviates from the remaining bias-measures and must be interpreted with caution. Thirdly, too few three-word-phrases as a part of the *language bias* could be

identified as typical for both sides of the debate and consequently also within the articles. Thus, the results concerning the three-word-phrases should be better not weighted too heavily.

5.4. Discussion

Emerging contradictions like the one stated in this contribution always call for explanations. The question how a high extent of wealth inequality in democracies can coexist with a deprived majority of citizens who despite their potential benefit oppose measures like a progressive wealth tax has puzzled academia for a while (Scheve & Stasavage 2017). The hypothesis studied in this thesis, namely that newspaper media as a part of democracy might be captured by rich and powerful elites who refuse progressive wealth taxations and therefore use their power to influence newspaper reporting, which ultimately could affect people's attitudes can be viewed as rather straightforward approach. Admittedly, as the results demonstrate, the easiest answer is scarcely the most accurate one. As chapter 3.3. pointed out, various other theories might be able to explain the discrepancy better.

From a politically strategical point of view it is of course much more cumbersome to address structural factors like for example cleavages in society, inherent fairness attitudes or psychological phenomena which explain why people "*misbehave*" (see Thaler 2015), or in other words why people seemingly act against their own rational interests. However, not only does this case illustrate that in the long-term it would make more sense to focus on understanding these very structural factors that probably determine voting and decision-making-behaviour of citizens. To convince people that taxation is necessary and for their own good is vital for a welfare state democracy. Apportioning blame towards media may miss the root issues of this behaviour.

6. References

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7. Appendix

Appendix A: Programming scripts

A1. Parsing and extracting press releases

The first step was to manually categorise the press releases as “pro” or “anti”. The link of the press release was then saved in a text-file called either “listpro.txt” or “listanti.txt”. For the automated extraction of the press releases saved in the two text-files, *beautiful soup 4* was applied which made it easily possible that only the part of the website where the text is hidden could be extracted and then saved in another file named “pro.txt” or “anti.txt”:

```
>>> with open('listpro.txt', 'r') as urls:
...     for url in urls:
...         page = requests.get(url.strip())
...         soup = BeautifulSoup(page.content, 'html.parser')
...         a = soup.find_all('div', {'class': 'content'})[0].get_text()
...         with open('pro.txt', 'a') as f:
...             f.write(a + '\n')
...         f.close()
```

```
>>> with open('listanti.txt', 'r') as urls:
...     for url in urls:
...         page = requests.get(url.strip())
...         soup = BeautifulSoup(page.content, 'html.parser')
...         a = soup.find_all('div', {'class': 'content'})[0].get_text()
...         with open('anti.txt', 'a') as f:
...             f.write(a + '\n')
...         f.close()
```

A2. Purge press releases

To eliminate redundant content in the press releases, blank lines, identical lines, lines which only contained unimportant information (address, phone number etc.) and numbers were deleted. Additionally, words with less than 3 letters, punctuation and so-called “stopwords” were deleted (see A2.1. for list of “stopwords”). The “*natural language toolkit*”-module served as the basis for this process.

```
>>> import nltk
>>> import string
>>> from nltk.corpus import stopwords
>>> import re
```

```

>>> import sys

>>> with open('pro.txt') as infile, open('pro1.txt', 'w') as outfile:
...     for line in infile:
...         line = line.rstrip()
...         outfile.write(line)

>>> with open('anti.txt') as infile, open('anti1.txt', 'w') as outfile:
...     for line in infile:
...         line = line.rstrip()
...         outfile.write(line)

>>> outfile = open('pro2.txt', 'w')
>>> for line in open('pro1.txt', 'r'):
...     if line not in lines_seen:
...         outfile.write(line)
...         lines_seen.add(line)

>>> outfile.close()

>>> outfile.close()
>>> lines_seen = set()
>>> outfile = open('anti2.txt', 'w')
>>> for line in open('anti1.txt', 'r'):
...     if line not in lines_seen:
...         outfile.write(line)
...         lines_seen.add(line)

>>> outfile.close()

>>> bad_words = ['OTS-ORIGINALTEXT', 'http://', 'Tel.:', '...', 'T:', 'M:',
'+', 'https:', 'www.', 'Email:']
>>> with open('pro2.txt') as infile, open('pro3.txt', 'w') as outfile:
...     for line in infile:
...         if not any(bad_word in line for bad_word in bad_words):
...             outfile.write(line)

>>> with open('anti2.txt') as infile, open('anti3.txt', 'w') as outfile:
...     for line in infile:
...         if not any(bad_word in line for bad_word in bad_words):
...             outfile.write(line)

>>> with open('pro3.txt', 'r') as infile, open('pro4.txt', 'w') as outfile:
...     outfile.write("".join([c for c in infile.read() if not
c.isdigit()])))

>>> with open('anti3.txt', 'r') as infile, open('anti4.txt', 'w') as
outfile:
...     outfile.write("".join([c for c in infile.read() if not
c.isdigit()])))

>>> with open('pro4.txt', 'r') as infile, open('pro5.txt', 'w') as outfile:
...     for line in infile.readlines():
...         print(" ".join([word for word in
line.lower().translate(str.maketrans(' ', ' ', string.punctuation)).split()
...             if len(word) >=3 and word not in
stopwords.words('german')]), file=outfile)
...
>>> with open('anti4.txt', 'r') as infile, open('anti5.txt', 'w') as
outfile:

```

```
...     for line in infile.readlines():
...         print(" ".join([word for word in
line.lower().translate(str.maketrans('', '', string.punctuation)).split()
...             if len(word) >=3 and word not in
stopwords.words('german')]), file=outfile)
```

A2.1. List of “Stopwords”

```
'aber', 'alle', 'allem', 'allen', 'aller', 'alles', 'als', 'also', 'am',
'an', 'ander', 'andere', 'anderem', 'anderen', 'anderer', 'anderes',
'anderm', 'andern', 'anderr', 'anders', 'auch', 'auf', 'aus', 'bei', 'bin',
'bis', 'bist', 'da', 'damit', 'dann', 'der', 'den', 'des', 'dem', 'die',
'das', 'daß', 'derselbe', 'derselben', 'denselben', 'desselben',
'demselben', 'dieselbe', 'dieselben', 'dasselbe', 'dazu', 'dein', 'deine',
'deinem', 'deinen', 'deiner', 'deines', 'denn', 'derer', 'dessen', 'dich',
'dir', 'du', 'dies', 'diese', 'diesem', 'diesen', 'dieser', 'dieses',
'doch', 'dort', 'durch', 'ein', 'eine', 'einem', 'einen', 'einer', 'eines',
'einig', 'einige', 'einigem', 'einigen', 'einiger', 'einiges', 'einmal',
'er', 'ihn', 'ihm', 'es', 'etwas', 'euer', 'eure', 'eurem', 'euren',
'eurer', 'eures', 'für', 'gegen', 'gewesen', 'hab', 'habe', 'haben', 'hat',
'hatte', 'hatten', 'hier', 'hin', 'hinter', 'ich', 'mich', 'mir', 'ihr',
'ihre', 'ihrem', 'ihren', 'ihrer', 'ihres', 'euch', 'im', 'in', 'indem',
'ins', 'ist', 'jede', 'jedem', 'jeden', 'jeder', 'jedes', 'jene', 'jenem',
'jenen', 'jener', 'jenes', 'jetzt', 'kann', 'kein', 'keine', 'keinem',
'keinen', 'keiner', 'keines', 'können', 'könnte', 'machen', 'man',
'manche', 'manchem', 'manchen', 'mancher', 'manches', 'mein', 'meine',
'meinem', 'meinen', 'meiner', 'meines', 'mit', 'muss', 'musste', 'nach',
'nicht', 'nichts', 'noch', 'nun', 'nur', 'ob', 'oder', 'ohne', 'sehr',
'sein', 'seine', 'seinem', 'seinen', 'seiner', 'seines', 'selbst', 'sich',
'sie', 'ihnen', 'sind', 'so', 'solche', 'solchem', 'solchen', 'solcher',
'solches', 'soll', 'sollte', 'sondern', 'sonst', 'über', 'um', 'und',
'uns', 'unsere', 'unserem', 'unseren', 'unser', 'unseres', 'unter',
'viel', 'vom', 'von', 'vor', 'während', 'war', 'waren', 'warst', 'was',
'weg', 'weil', 'weiter', 'welche', 'welchem', 'welchen', 'welcher',
'welches', 'wenn', 'werde', 'werden', 'wie', 'wieder', 'will', 'wir',
'wird', 'wirst', 'wo', 'wollen', 'wollte', 'würde', 'würden', 'zu', 'zum',
'zur', 'zwar', 'zwischen'
```

A3. Language, experts and lobbies in articles

This script searched and counted the appearance of defined words, phrases and names of experts and lobbies.⁷¹ After defining the lists, the articles (collected in one text-file for each newspaper separately for the overall period) were also cleaned from redundant information and identical content. “Stopwords” from the “*natural language toolkit*”-module and words with less than 3 letters were also eliminated. Following this procedure, each measure was operated separately and the results of each measure were recorded in an excel-file (see Appendix C2.).

```
>>> import nltk
```

⁷¹ Words = pro1/anti1; nouns = pro1new/anti1new; two-word-phrases = pro2/anti2; three-word-phrases = pro3/anti3; experts = exp1/exp2; lobbies = ig1/ig2.


```
>>> import string
>>> from nltk.corpus import stopwords
```

```
>>> prol= ['vermögen', 'arbeitnehmer', 'sozial', 'forder', 'geforde',
'einkommen', 'gerecht', 'arbeit', 'leiste', 'geleiste', 'finanzierung',
'beitrag', 'beiträge', 'pflege', 'sozialstaat', 'fair', 'steuersystem',
'haushalt', 'vermögensbezogen', 'gegenfinanzierung', 'besteuer',
'notwendig', 'einnahme', 'lohn', 'löhne', 'budget', 'bildung',
'reformiert', 'steuergerechtigkeit', 'gerechtigkeit', 'verteilung',
'schiefelage', 'vermögend', 'vermögensbesteuerung', 'krise', 'besitz',
'ungleich', 'verteilungsgerechtigkeit', 'beschäftigte', 'nulllohnrunde',
'zahlt', 'gezahlt', 'zahle', 'ungleichheit', 'superreiche', 'pflegefonds',
'investition', 'solidarisch', 'pfleregeregress',
'finanztransaktionssteuer', 'leistung', 'verteil', 'vermögensverteilung',
'millionär', 'geldvermögen', 'millionärssteuer', 'arbeitseinkommen',
'erben', 'erbt', 'arm', 'lohnsteuersenkung', 'betreuung',
'steuerprivilegie', 'bankenabgabe', 'armut', 'steuereinnahme', 'schule',
'steuerbetrug', 'privatstiftung', 'privilegie', 'mindestsicherung',
'pflegefinanzierung', 'freibetrag', 'freibeträge', 'reichtum',
'arbeitend', 'umverteilung', 'pflegebereich', 'reich', 'kaufkraft',
'ungleichverteilung', 'bankenrettung', 'neoliberal', 'steueroase',
'steuerlich', 'ungerecht', 'extrem', 'sparpaket', 'privatvermögen',
'konzern', 'negativsteuer', 'privat', 'vermögenskonzentration', 'tax',
'finanzkrise', 'sozialbericht', 'sozialsystem', 'kinderbetreuung',
'kindergarten', 'kindergärten', 'ökonomisch', 'beitragen', 'beiträgt',
'beigetragen', 'bekämpfung', 'nettovermögen', 'pflegebedürftig',
'ökologisch']
```

```
>>> antil= ['bürokratieabbau', 'handwerkerbonus', 'handwerk',
'versprechung', 'grundbucheintragungsgebühr', 'entbürokratisierung',
'betriebsübernahme', 'belastungs idee', 'arbeitszusatzkosten',
'entlastungskurs', 'rückgrat', 'belastungspaket', 'pendlerpaket',
'reformpaket', 'erwirtschafte', 'substanzbesteuerung', 'abwehre',
'abgewehrt', 'populismus', 'klassenkampf', 'vermögensgrenze',
'ausgabenproblem', 'vereinfachung', 'bürokratisch', 'vernichte',
'steueridee', 'bestraf', 'anschlag', 'anschlüge', 'häuslbauer',
'ländlich', 'schwäch', 'geschwäch', 'erleichter', 'substanz', 'versteuer',
'boden', 'populistisch', 'gewerbe', 'mittelständisch', 'hintertür',
'selbständige', 'steuererhöhung', 'familienunternehmen', 'versprechen',
'mittelbetrieb', 'teuerungspaket', 'ausgabenseitig', 'versprochen',
'versprich', 'arbeitslosenversicherungsbeitr', 'ehrlich',
'mehrbelastung', 'rahmenbedingung', 'gebührenstopp', 'abgabenquote',
'strukturell', 'bürokratie', 'tourismus', 'hotellerie', 'wohlstand',
'strukturreform', 'übergabe', 'pendlerpauschale', 'kilometergeld',
'erleichterung', 'sicher', 'gesichert', 'geburt', 'lohnnebenkosten',
'familienbetrieb', 'umfassend', 'wettbewerbsfähigkeit', 'wegfall',
'substanzsteuer', 'profitier', 'bauern', 'generation', 'nein',
'betriebsübergabe', 'erfolgreich', 'industrie', 'kmu', 'gebühr',
'teuerung', 'steuerzahle', 'massiv', 'standort', 'belaste',
'eigentumssteuer', 'gefährde', 'wirtschaftsstandort', 'eigentum',
'unternehmer', 'heimisch', 'belastung', 'unternehmen', 'senior',
'entlastung', 'arbeitspl', 'betrieb', 'familie', 'mittelstand', 'steuer',
'neu']
```

```
>>> prolnew= ['sozialstaat', 'steuersystem', 'schieflage',
'gegenfinanzierung', 'steuergerechtigkeit', 'vermögensbesteuerung',
'verteilungsgerechtigkeit', 'nulllohnrunde', 'vermögensverteilung',
'pfleregeregress', 'arbeitseinkommen', 'geldvermögen', 'pflegefonds',
'superreiche', 'steuerprivilegie', 'pflegefinanzierung',
'mindestsicherung', 'bankenabgabe', 'steuerbetrug', 'lohnsteuersenkung',
'privatstiftung', 'ungleichverteilung', 'bankenrettung']
```

```
'steuereinnahme', 'finanztransaktionssteuer', 'steueroase',
'millionärssteuer', 'millionärsteuer', 'pflegebereich', 'privatvermögen',
'vermögenskonzentration', 'finanzkrise', 'millionenerb',
'vermögensabgabe', 'nettovermögen', 'millionenvermögen', 'studiengebühr',
'sozialbericht', 'umverteilung', 'dienstleistung', 'sozialsystem',
'armutsbekämpfung', 'notstandshilfe', 'kindergarten', 'kindergärten',
'freibetrag', 'freibeträge', 'arbeitsbedingung']
```

```
>>> antilnew= ['mittelstand', 'eigentumssteuer', 'eigentumsteuer',
'wirtschaftsstandort', 'wirtschaftstandort', 'arbeitsplatz',
'arbeitsplätze', 'betriebsübergabe', 'substanzsteuer', 'steuerzahler',
'wettbewerbsfähigkeit', 'kilometergeld', 'familienbetrieb',
'gebührenstopp', 'arbeitslosenversicherungsbeitrag',
'arbeitslosenversicherungsbeiträge', 'teuerungspaket',
'familienunternehmen', 'niedrigverdiener', 'steueridee', 'mehrbelastung',
'hintertür', 'lohnnebenkosten', 'pendlerpaket', 'reformpaket',
'ausgabenproblem', 'mittelbetrieb', 'entlastungskurs',
'substanzbesteuerung', 'rahmenbedingung', 'pendlerpauschale',
'belastungs idee', 'klassenkampf', 'neuregelung', 'häuslbauer',
'vermögensgrenze', 'grundbucheintragungsgebühr', 'entbürokratisierung',
'strukturreform', 'steuererhöhung', 'handwerk', 'belastungspaket',
'betriebsübernahme', 'arbeitszusatzkosten', 'arbeitsprogramm',
'abgabenquote', 'bürokrat ieabbau', 'handerwerkerbonus']
```

```
>>> pro2 = ['abschaffung pflegeregress', 'aktive arbeitsmarktpolitik',
'aktiven arbeitsmartpolitik', 'aktiver arbeitsmarktpolitik', 'arbeit
hoch', 'arbeit hoh', 'arbeitende mensch', 'arbeitender mensch',
'arbeitenden mensch', 'arbeitendem mensch', 'arbeitnehmer pensionist',
'arm reich', 'beitrag finanzierung', 'beitrag leiste', 'beitrag geleiste',
'belastung faktor', 'belastungen faktor', 'besteuerung vermögen',
'besteuerungen vermögen', 'einführung reformierte', 'einkommen arbeit',
'einkommen entlaste', 'entlastung arbeitnehmer', 'entlastungen
arbeitnehmer', 'entlastung faktor', 'entlastungen faktor', 'fair teil',
'fairen beitrag', 'fairer beitrag', 'fair beitrag', 'faktors arbeit',
'faktor arbeit', 'finanzierung pflege', 'freedom day', 'gerechten
beitrag', 'gerechter beitrag', 'gerecht beitrag', 'gerechtigkeit
steuersystem', 'gesamten geldvermögen', 'gesamte geldvermögen', 'gesamtes
geldvermögen', 'gesamter geldvermögen', 'gesamte vermögen', 'gesamtes
vermögen', 'gesamten vermögen', 'gesamter vermögen', 'gini koeffizient',
'große erbschaft', 'großer erbschaft', 'großen erbschaft', 'große
vermögen', 'großes vermögen', 'großer vermögen', 'großen vermögen', 'hoch
erbschaft', 'hohe erbschaft', 'hohen erbschaft', 'hoher erbschaft', 'hoch
vermögen', 'hohe vermögen', 'hohen vermögen', 'hoher vermögen', 'hypo
alpe', 'kalte progression', 'kalten progression', 'kalter progression',
'kosten krise', 'längst überfällig', 'leisten können', 'lohn
sozialdumping', 'lohnsteuer runter', 'mehr gerechtigkeit', 'mehr sozial',
'mehr steuergerechtigkeit', 'mehr verteilungsgerechtigkeit', 'mittlere
einkommen', 'mittleren einkommen', 'mittlerer einkommen', 'mittleres
einkommen', 'niedrige einkommen', 'niedrigen einkommen', 'niedriger
einkommen', 'niedriges einkommen', 'öffentliche hand', 'öffentlichen
hand', 'öffentlicher hand', 'österreichische steuersystem',
'österreichischen steuersystem', 'österreichisches steuersystem', 'pflege
betreuung', 'prozent bevölkerung', 'prozent haushalt', 'reform
erbschafts', 'reformierte erbschafts', 'reformierten erbschafts',
'reformierter erbschafts', 'reichsten zehn', 'schere arm', 'schieflage
steuersystem', 'schwarz blau', 'senkung lohnsteuer', 'sozial gerecht',
'soziale gerechtigkeit', 'sozialen gerechtigkeit', 'sozialer
gerechtigkeit', 'steuern vermögen', 'tax freedom', 'ungleich verteilt',
'untere mittlere', 'unteren mittlere', 'unterer mittlere', 'unteres
mittlere', 'vermögen besteuern', 'vermögen österreich', 'vermögensbezogene
```

```
steuer', 'vermögensbezogenen steuer', 'vermögensbezogener steuer',  
'verteilung vermögen', 'wiedereinführung reformierte']
```

```
>>> anti2 = ['abschaffung erbschafts', 'anti teuerungspaket',  
'arbeitslosenversicherungsbeiträge', 'niedrigverdiener',  
'arbeitslosenversicherungsbeitrag', 'niedrigverdiener', 'arbeitsplätze  
gefährde', 'arbeitsplätze schaff', 'ausgabenseitige reform',  
'ausgabenseitiger reform', 'ausgabenseitigen reform', 'bereits mehrfach',  
'echte entlastung', 'echten entlastung', 'echter entlastung', 'ehrliche  
entlastung', 'ehrlichen entlastung', 'ehrlicher entlastung', 'einführung  
neue', 'entlastung familie', 'entlastungen familie', 'entlastung mensch',  
'entlastungen mensch', 'erhöhung pendlerpauschale', 'euro entlaste',  
'familien mittelstand', 'gebühren geburt', 'gebühr geburt', 'gebührenstopp  
bund', 'geburt kind', 'geld leben', 'gesamten mittelstand', 'gesamter  
mittelstand', 'gesamt mittelstand', 'grund boden', 'guter grund', 'gutem  
grund', 'guten grund', 'gute gründe', 'guten gründe', 'harte arbeit',  
'harten arbeit', 'harter arbeit', 'heimische arbeitsplätze', 'heimischen  
arbeitsplätze', 'heimischer arbeitsplätze', 'heimischen arbeitsplatz',  
'heimische betrieb', 'heimischen betrieb', 'heimischer betrieb',  
'heimische wirtschaft', 'heimischen wirtschaft', 'heimischer wirtschaft',  
'heimische unternehmen', 'heimischen unternehmen', 'heimischer  
unternehmen', 'heimisches unternehmen', 'hohe steuer', 'hoher steuer',  
'hohen steuer', 'höhere steuer', 'höherer steuer', 'höheren steuer', 'kampf  
teuerung', 'kasse gebeten', 'klares nein', 'klaren nein', 'klar nein',  
'klare absage', 'klaren absage', 'klein mittelbetrieb', 'klares  
bekenntnis', 'klaren bekenntnis', 'klein mittelbetrieb', 'konkrete  
maßnahme', 'konkreten maßnahme', 'konkreter maßnahme', 'land  
forstwirtschaft', 'ländlichen raum', 'ländlicher raum', 'ländliche raum',  
'maßnahme entlastung', 'maßnahmen entlastung', 'mittelstand belaste',  
'mittelstand familie', 'mittelstand treffe', 'neue arbeitsplätz', 'neuen  
arbeitsplätz', 'neuer arbeitsplätz', 'neuer arbeitsplatz', 'neuen  
arbeitsplatz', 'neue belastung', 'neuer belastung', 'neuen belastung',  
'neue höhere', 'neuer höhere', 'neuen höhere', 'neue schulden', 'neuer  
schulden', 'neuen schulden', 'neue steuer', 'neuen steuer', 'neuer steuer',  
'pendlerpauschale kilometergeld', 'schritt entlastung', 'schritte  
entlastung', 'schwierige zeit', 'schwierigen zeit', 'schwieriger zeit',  
'senkung arbeitslosenversicherungsbeiträge', 'senkung  
arbeitslosenversicherungsbeitrag', 'senkungen  
arbeitslosenversicherungsbeiträge', 'senkungen  
arbeitslosenversicherungsbeitrag', 'senkung lohnnebenkosten', 'senkungen  
lohnnebenkosten', 'standort österreich', 'standorts österreich', 'statt  
belaste', 'steuer abgabenquote', 'steuern abgabenquote', 'steuer abgabe',  
'steuern abgabe', 'steuer belastung', 'steuern belastung', 'streichung  
erbschafts', 'tausende arbeitsplätze', 'tausenden arbeitsplätze',  
'tausender arbeitsplätze', 'verhindert werden', 'verhindert wird',  
'wachstum arbeitsplätze', 'wachstum wohlstand', 'wegfall erbschafts',  
'wirtschaftsstandort österreich', 'wirtschaftsstandorts österreich',  
'wirtschaftsstandortes österreich', 'zusätzliche belastung', 'zusätzlicher  
belastung', 'zusätzlichen belastung']
```

```
>>> pro3 = ['reformierte erbschafts schenkungssteuer', 'reformierter  
erbschafts schenkungssteuer', 'reformierten erbschafts schenkungssteuer',  
'reichste zehn prozent', 'reichsten zehn prozent', 'entlastung faktor  
arbeit', 'entlastung faktors arbeit', 'entlastungen faktor arbeit',  
'entlastungen faktors arbeit', 'belastung faktor arbeit', 'belastung  
faktors arbeit', 'belastungen faktor arbeit', 'belastungen faktors  
arbeit', 'fairen beitrag leiste', 'fairer beitrag leiste', 'schere arm  
reich', 'tax freedom day', 'wiedereinführung reformierter erbschafts',  
'wiedereinführung reformierten erbschafts', 'wiedereinführung reformierte  
erbschafts', 'große vermögen erbschaften', 'großen vermögen erbschaften',  
'großer vermögen erbschaften']
```

```
>>> anti3 = ['gebühren geburt kind', 'gebühr geburt kind', 'abschaffung
erbschafts schenkungssteuer', 'erhöhung pendlerpauschale kilometergeld',
'einführung neue steuer', 'einführung neuen steuer', 'einführung neuer
steuer', 'mehr geld leben', 'neue höhere steuer', 'neuen höheren steuer',
'neuer höheren steuer', 'neuer höherer steuer', 'streichung erbschafts
schenkungssteuer', 'wegfall erbschafts schenkungs', 'mehr netto brutto']
```

```
>>> expro = ['marterbauer', 'badelt', 'aiginger', 'schratzenstaller',
'schulmeister', 'bofinger', 'fratzscher', 'fuest', 'pitlik', 'peter
brandner', 'ernst fehr', 'lars feld', 'martin kocher', 'gustav horn']
```

```
>>> exanti = ['felderer', 'keuschnigg', 'schellhorn', 'haber', 'kolm ',
'helmenstein', 'köppl-turyna', 'helmut hofer']
```

```
>>> igpro = ['arbeiterkammer', 'österreichischer gewerkschaftsbund',
'österreichische gewerkschaftsbund', 'österreichischer
gewerkschaftsbund', 'ögb', 'attac ', 'sozialistische jugend',
'sozialistischen jugend', 'sozialistischer jugend', 'österreichische
hochschülerschaft', 'österreichischen hochschülerschaft',
'österreichischer hochschülerschaft', 'fraktion sozialdemokratische
gewerkschaft', 'fraktion sozialdemokratischen gewerkschaft', 'fraktion
sozialdemokratischer gewerkschaft', 'vsstö', 'verband sozialistischer
studenten österreich', 'verband sozialistischer studentinnen österreich',
'armutskonferenz', 'pensionistenverband österreich', 'alternative und
grüne gewerkschaft', 'unabhängige gewerkschaft', 'grüne und alternative
student', 'beigewum']
```

```
>>> iganti = ['wirtschaftskammer', 'industriellenvereinigung',
'wirtschaftsbund', 'österreichischer arbeitnehmerinnen und
arbeitnehmerbund', 'österreichischer arbeitnehmerbund', 'öaab', 'kammer
der wirtschaftstrehänder', 'agenda austria', 'bauernbund österreich',
'landwirtschaftskammer', 'österreichische hoteliervereinigung', 'ring
freiheitlicher wirtschaftstreibende', 'österreichischer
rechtsanwaltskammertag', 'land forst betriebe österreich', 'eco austria',
'der österreichische mittelstand', 'österreichischer familienbund']
```

```
>>> lines_seen = set()
>>> outfile = open('double.txt', 'w')
>>> for line in open('zeitung.txt', 'r'):
...     if line not in lines_seen:
...         outfile.write(line)
...         lines_seen.add(line)
```

```
>>> with open('double.txt') as infile, open('blank.txt', 'w') as outfile:
...     for line in infile:
...         if not line.strip(): continue
...         outfile.write(line)
```

```
>>> with open('blank.txt', 'r') as infile, open('nodigits.txt', 'w') as
outfile:
...     outfile.write("".join([c for c in infile.read() if not
c.isdigit()])))
```

```
>>> with open('nodigits.txt','r') as infile, open('end.txt','w') as
outfile:
...     for line in infile.readlines():
...         print(" ".join([word for word in
line.lower().translate(str.maketrans(' ', '', string.punctuation)).split()
...             if len(word) >=3 and word not in
stopwords.words('german')])) , file=outfile)
```

```
>>> with open('end.txt') as f:
...     contents = f.read()
...     for word in prol:
...         count = contents.count(word)
...         print(word, count)
```

```
>>> with open('end.txt') as f:
...     contents = f.read()
...     for word in antil:
...         count = contents.count(word)
...         print(word, count)
```

```
>>> with open('end.txt') as f:
...     contents = f.read()
...     for word in prolnew:
...         count = contents.count(word)
...         print(word, count)
```

```
>>> with open('end.txt') as f:
...     contents = f.read()
...     for word in antilnew:
...         count = contents.count(word)
...         print(word, count)
```

```
>>> with open('end.txt') as f:
...     contents = f.read()
...     for word in pro2:
...         count = contents.count(word)
...         print(word, count)
```

```
>>> with open('end.txt') as f:
...     contents = f.read()
...     for word in anti2:
...         count = contents.count(word)
...         print(word, count)
```

```
>>> with open('end.txt') as f:
...     contents = f.read()
...     for word in pro3:
...         count = contents.count(word)
...         print(word, count)
```

```
>>> with open('end.txt') as f:
...     contents = f.read()
...     for word in anti3:
...         count = contents.count(word)
...         print(word, count)
```

```
>>> with open('end.txt') as f:
...     contents = f.read()
...     for word in expro:
...         count = contents.count(word)
...         print(word, count)
```

```
>>> with open('end.txt') as f:
...     contents = f.read()
...     for word in exanti:
...         count = contents.count(word)
...         print(word, count)
```

```
>>> with open('end.txt') as f:
...     contents = f.read()
...     for word in igpro:
...         count = contents.count(word)
...         print(word, count)
```

```
>>> with open('end.txt') as f:
...     contents = f.read()
...     for word in iganti:
...         count = contents.count(word)
...         print(word, count)
```

A3.1. Election Campaigns

To determine the number of articles that occur in the period of the three election campaigns, a list was created that only contained the title and date of each article. The file “blank.txt” contained all articles in the three defined periods of the election campaigns.

```
>>> outfile = open('lists.txt', 'a')
>>> infile = open('blank.txt')
>>> for line in infile:
...     if line.startswith('"BVZ"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"Burgenländische '):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"Der Standard"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"www.derstandard.at"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"Die Presse"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"diepresse.com"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"Falter"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"Heute"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"Kleine Zeitung"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"kleinezeitung.at"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"Kronen Zeitung"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"Kurier"'):
...         outfile.write(line)
...         outfile.write('\n')
```

```

...     elif line.startswith('"Kurier.at"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"kurier.at"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"nachrichten.at"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"News"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"Niederösterreichische Nachrichten"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"NÖ Nachrichten"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"NÖN Landeszeitung"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"Oberösterreichische Nachrichten"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"Österreich"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"profil"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"Profil"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"Salzburger Nachrichten"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"Tiroler Tageszeitung"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"trend"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"Format"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"vol.at"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"Vorarlberger Nachrichten"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"vorarlbergernachrichten.at"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"Wiener Zeitung"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"wienerzeitung.at"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"Wirtschaftsblatt"'):

```

```

...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"WirtschaftsBlatt"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"WirtschaftsBlatt.at"'):
...         outfile.write(line)
...         outfile.write('\n')
...     elif line.startswith('"Wirtschaftsblatt.at"'):
...         outfile.write(line)
...         outfile.write('\n')

```

Appendix B: Codebook

This categorization was necessary to determine the hypotheses H1a., H1b., H2a., H2b., H3a., and H3b. and to calculate the assumptions with the use of a statistic software (SPSS).

B1. List of variables

V1 Newspapers
1 Burgenländische Volkszeitung
2 Der Standard
3 derstandard.at
4 Die Presse
5 diepresse.com
6 Falter
7 Heute
8 Kleine Zeitung
9 kleinezeitung.at
10 Kronen Zeitung
11 Kurier
12 kurier.at
13 nachrichten.at
14 News
15 Niederösterreichische Nachrichten
16 nzz.at
17 Oberösterreichische Nachrichten
18 Österreich
19 Profil
20 Salzburger Nachrichten
21 Tiroler Tageszeitung
22 Trend (Format)
23 vol.at
24 Vorarlberger Nachrichten
25 Wiener Zeitung
26 wienerzeitung.at
27 Wirtschaftsblatt
28 wirtschaftsblatt.at

V2 Standard
1 quality

2 tabloids
3 mid-market

V3 Frequency
1 daily
2 weekly

V4 Place
1 nationwide
2 regional

V5 Type
1 paper
2 online

V6 Nouns (z-Value)
$-\infty; \infty$

V7 Words (z-Value)
$-\infty; \infty$

V8 Two-word-phrases (z-Value)
$-\infty; \infty$

V9 Three-word-phrases (z-Value)
$-\infty; \infty$

V10 Experts (z-Value)
$-\infty; \infty$

V11 Lobbies (z-Value)
$-\infty; \infty$

Appendix C: Tables and graphs

C1. Inputs

C1.1. Classification of experts

IGT- supporting experts	Source	IGT-opposing experts	Source
Margit Schratzenstaller	„Um eine Entlastung zu finanzieren, schlägt die Ökonomin Margit Schratzenstaller unter anderem vor, Steuern auf Grund und Boden zu	Bernhard Felderer	„Für nicht minder fatal hält der Präsident des Fiskalrats das Signal, das Österreich mit einem Comeback der Erbschaftssteuer

	erhöhen und die Erbschaftssteuer wieder einzuführen.“ (Der Standard 15.05.2016)		aussende (...)“ (Der Standard 29.09.2017)
Karl Aiginger	„Wifo-Chef plädiert für ‚Minimum an Erbschaftssteuer‘“ (Die Presse 02.02.2015)	Christian Keuschnigg	„Aber wenn ich etwas vererbe, würde ich mich über die Steuern ärgern. Denn ich spare an, um meinen Kindern ein Startkapital zu hinterlassen. Und ich habe dafür bereits KESSt bezahlt, abgesehen von der überaus hohen Lohnsteuer.“ (Wiener Zeitung 01.08.2014)
Markus Marterbauer	„Fehlende Erbschaftssteuer in Österreich – eine eklatante Ungerechtigkeit“ (Marterbauer & Schürz 2017)	Gottfried Haber	„Da Österreich bei der Steuerbelastung im internationalen Spitzenfeld liege, sei bei der Gegenfinanzierung der Steuerreform auf der Einnahmenseite ‚nichts drinnen‘, sagte der Ökonom“ (Parlamentsdirektion 07.05.2015)
Christoph Badelt	„Wifo-Chef: Arbeit entlasten, Erbschaften besteuern“ (Der Standard 06.03.2017)	Franz Schellhorn	„Ja, wenn man die Einkommen 30 Jahre lang entlastet, kann man sie auch einer Erbschaftssteuer unterwerfen. Aber jetzt hoch besteuerte Arbeitseinkommen auch noch mit einer Erbschaftssteuer zu belasten, halte ich für falsch.“ (Die Presse 15.11.2014)
Stephan Schulmeister	„Schulmeister begrüßt zwar alles, was die Vermögensungleichheit mildert, sieht das aber nur als Behandlung der Symptome.“ (Kurier 06.05.2014)	Barbara Kolm	„Bei höheren Steuern scheiden sich die Geister. Kolm hält davon ‚gar nichts‘.“ (Kurier 06.05.2014)
Martin Kocher	„Schlecht war die alte Erbschafts- und Schenkungssteuer, mit vielen Sätzen und schwer zu verwalten. Man kann sich da Gedanken über eine breite Flat Tax machen, mit einem sehr niedrigen Satz und wenigen Freibeträgen. Oder eine stärkere	Helmut Hofer	„Nur die ganz hohen Erbschaften zu besteuern, bringe zu wenig, sagt Hofer (...)“ (Wiener Zeitung 01.02.2017)

	<i>Besteuerung von Grund und Boden – der einzige Produktionsfaktor, der nicht flüchten kann.“ (Die Presse 31.08.2016)</i>		
Peter Bofinger	<i>„Außerdem fordert der Würzburger Professor eine höhere Belastung von Erben.“ (Süddeutsche Zeitung 12.12.2016)</i>	Christian Helmenstein	<i>„Ich bin gegen Vermögenssteuern. Der Erfindungsreichtum scheint keine Grenzen zu kennen, wenn es um zusätzliche Abgabenlasten in Österreich geht. Doch er ist fehlgeleitet, ächzt das Land doch unter einer historisch hohen Abgabenquote von 44 Prozent.“ (Helmenstein 2015)</i>
Marcel Fratzscher	<i>„Trotzdem ist die Diskussion um Erbschaft und Vermögensungleichheit in Deutschland wichtig. Denn Solidarität in unserem Gesellschaftsvertrag wird nicht nur innerhalb der Familie, sondern auch innerhalb der Gesellschaft und zwischen gesellschaftlichen Gruppen und Generationen definiert.“ (Die Zeit 14.07.2017)</i>	Monika Köppl-Turyna	<i>„Das hieße ‚die Dosis der falschen Medizin erhöhen‘, meint Monika Köppl-Turyna von der Agenda Austria. Der liberale Thinktank ist zwar ‚nicht grundsätzlich‘ gegen Vermögensteuern – wenn man dafür die effektive Belastung der Arbeit auf das britische Niveau senkt und dann ‚den Bürgern Zeit lässt, Vermögen aufzubauen‘.“ (Die Presse 26.05.2016)</i>
Gustav Horn	<i>„Wer erbt, erbringt keine Leistung für die Gesellschaft. Die geschenkten Vermögen maßvoll zu besteuern, ist deshalb nur folgerichtig.“ (Die Zeit 11.07.2014)</i>		
Clemens Fuest	<i>„Ifo-Chef fordert acht Prozent Erbschaftsteuer auf alles“ (Frankfurter Allgemeine Zeitung 15.07.2016)</i>		
Hans Pitlik	<i>„(...) laut Wifo ebenso denkbar wie die Wiedereinführung der Schenkungs- und Erbschaftssteuer sowie eine Erhöhung der Grundsteuer.“ (Oberösterreichische Nachrichten 23.02.2010)</i>		

Peter Brandner	„(...) eine Erbschaftssteuer würde er zwar begrüßen, allerdings nicht als Schnellschuss, sondern mit gut vorbereiteten Ausnahmeregeln für die Unternehmensnachfolge.“ (Die Presse 26.02.2015)
Ernst Fehr	„Ich habe eine relativ klare Meinung zur Erbschaftsbesteuerung, das ist eine Form von Kapitalbesteuerung und ich glaube, dass es ein großer Fehler war, dass die Erbschaftssteuer de facto abgeschafft wurde (...)“ (Nachfrage 01.09.2017, 50:00)
Lars Feld	„Wirtschaftsweiser fordert schärfere Erbschaftsteuer für Betriebe“ (Frankfurter Allgemeine Zeitung 08.06.2014)

Table 16

C1.2. Chi²-test results of words, nouns, two-word- and three-word phrases

Words used more often by the supporters of the	Pro	Anti	χ^2
IGT (100)			
arbeit	233	112	0,00055192
arbeitend	37	12	0,00014107
arbeitnehmer	404	149	0,0013435
arbeitseinkommen	33	0	0,00029996
arm	42	10	0,00020379
armut	40	10	0,00018785
bankenabgabe	35	5	0,00021941
bankenrettung	22	0	0,00020001
beitrag	168	56	0,0006225
beitragen	33	15	8,5287E-05
bekämpfung	35	17	8,1943E-05
beschäftigte	70	16	0,00034843
besitzen	67	7	0,00046436
besteuern	117	42	0,00040288
besteuerung	140	61	0,00038273
betreuung	48	17	0,00016786
bildung	106	41	0,00033632
budget	109	42	0,00034733
einkommen	290	85	0,00120199

einnahmen	112	41	0,00037776
erben	51	18	0,00017898
extrem	31	10	0,0001188
fair	114	20	0,00065442
finanzierung	147	34	0,00072522
finanzkrise	21	2	0,00014922
finanztransaktionssteuer	63	25	0,00019416
fordern	394	164	0,00113706
freibetrag	52	26	0,00011621
gegenfinanzierung	106	23	0,00054416
geldvermögen	35	1	0,00029557
gerecht	234	32	0,00148546
gerechtigkeit	103	40	0,00032531
haushalt	103	14	0,00065683
investition	112	69	0,00016759
kaufkraft	44	20	0,00011369
kinderbetreuung	31	12	9,8424E-05
kindergarten	23	5	0,00011813
konzern	25	5	0,00013458
krise	126	65	0,00026686
leisten	161	44	0,00070719
leistung	80	42	0,00016456
lohn	92	25	0,00040641
lohnsteuersenkung	38	7	0,00021338
millionär	56	21	0,00018419
millionärssteuer	52	18	0,00018612
mindestsicherung	29	2	0,00022062
negativsteuer	30	10	0,00011148
neoliberal	22	0	0,00020001
nettovermögen	18	1	0,00014181
notwendig	151	78	0,00031891
nulllohnrunde	48	0	0,0004362
ökologisch	25	8	9,6524E-05
ökonomisch	23	5	0,00011813
pflege	176	67	0,00056781
pflegebedürftige	27	10	9,0083E-05
pflegebereich	27	3	0,00018404
pflegefinanzierung	26	0	0,00023636
pflegefonds	56	13	0,00027611
pflegeregress	41	3	0,00030846
privat	41	21	8,8065E-05
privatstiftung	32	4	0,00021029
privatvermögen	20	0	0,00018183
privilegien	28	1	0,00023216

reformiert	68	4	0,00053076
reich	31	7	0,00015559
reiche	124	17	0,000788
reichste	91	1	0,00080335
reichtum	27	2	0,00020271
schiefelage	63	1	0,00054947
schule	45	16	0,00015674
solidarisch	44	3	0,00033533
sozial	344	102	0,00141066
sozialbericht	23	4	0,00013279
sozialstaat	114	7	0,00088318
sozialsystem	25	6	0,00012071
sparpaket	45	24	9,0097E-05
steuerbetrug	31	3	0,00021936
steuereinnahme	36	7	0,00019668
steuergerechtigkeit	68	5	0,00051089
steuerlich	85	63	7,7453E-05
steueroase	23	1	0,00018694
steuerprivilegien	32	2	0,00024755
steuersystem	124	31	0,0005814
superreiche	60	16	0,00026899
tax	19	0	0,00017274
umverteilung	40	15	0,00013161
ungerecht	27	6	0,00013685
ungleich	58	1	0,00050412
ungleichheit	46	1	0,00039529
ungleichverteilung	22	0	0,00020001
vermögen	474	141	0,0019335
vermögend	65	3	0,00052429
vermögensbesteuerung	67	6	0,00048282
vermögensbezogen	89	6	0,00067912
vermögenskonzentration	19	0	0,00017274
vermögensverteilung	35	0	0,00031813
verteilen	54	17	0,00021147
verteilung	63	1	0,00054947
verteilungsgerechtigkeit	63	6	0,00044734
zahlen	127	81	0,00017526

Table 17

Words used more often by the opponents of the IGT (100)	Pro	Anti	χ^2
abgabenquote	17	47	0,00005621
abwehren	1	18	0,00008251

anschlag	3	23	0,00007927
arbeitslosenversicherungsbeitrag	1	30	0,00014914
arbeitsplatz	107	294	0,00034574
arbeitszusatzkosten	2	16	0,00005634
ausgabenproblem	1	20	0,00009357
ausgabenseitig	12	40	0,00006579
bauer	16	65	0,00013762
belasten	61	137	0,00009927
belastung	55	207	0,00039978
belastungsidee	0	14	0,00007846
belastungspaket	2	17	0,00006160
bestrafen	2	22	0,00008835
betrieb	78	297	0,00058094
betriebsübergabe	2	58	0,00028704
betriebsübernahme	1	14	0,00006051
boden	4	26	0,00008162
bürokratie	2	33	0,00014844
bürokratieabbau	0	10	0,00005604
bürokratisch	2	21	0,00008295
ehrlich	3	32	0,00012710
eigentum	18	115	0,00035663
eigentumssteuer	0	83	0,00046473
entbürokratisierung	0	12	0,00006725
entlastung	216	401	0,00014268
entlastungskurs	0	15	0,00008406
erfolgreich	19	78	0,00016702
erleichtern	2	23	0,00009375
erleichterung	1	38	0,00019376
erwirtschaften	0	17	0,00009527
familien	66	294	0,00068287
familienbetrieb	1	40	0,00020492
familienunternehmen	0	24	0,00013448
gebühr	12	78	0,00024466
gebührenstopp	1	31	0,00015472
geburt	2	40	0,00018709
gefährden	16	99	0,00030080
generation	18	68	0,00013225
gewerbe	13	50	0,00009941
grundbucheintragungsgebühr	0	23	0,00012888
handwerk	0	12	0,00006725
handwerkerbonus	0	11	0,00006165
häuslbauer	0	10	0,00005604
heimisch	4	24	0,00007152
hintertür	7	143	0,00067051

hotellerie	2	25	0,00010462
industrie	0	32	0,00017929
kilometergeld	19	79	0,00017152
klassenkampf	0	37	0,00020729
kmu	2	20	0,00007758
ländlich	7	71	0,00027669
lohnnebenkosten	1	22	0,00010466
massiv	13	51	0,00010379
mehrbelastung	26	95	0,00017710
mittelbetrieb	5	34	0,00010967
mittelstand	6	33	0,00009236
mittelständisch	35	275	0,00095606
nein	0	23	0,00012888
neu	17	68	0,00014148
pendlerpaket	258	590	0,00044628
pendlerpauschale	0	17	0,00009527
populismus	17	53	0,00007860
populistisch	3	20	0,00006377
profitieren	1	24	0,00011576
rahmenbedingung	16	61	0,00011998
reformpaket	10	39	0,00007884
rückgrat	0	17	0,00009527
schwächen	2	17	0,00006160
selbständige	2	23	0,00009375
senioren	4	27	0,00008672
sichern	0	170	0,00095081
standort	8	79	0,00030470
steuer	8	31	0,00006220
steuererhöhung	0	20	0,00011207
steueridee	241	559	0,00044012
steuerzahler	18	87	0,00021884
strukturell	17	47	0,00005621
strukturreform	19	53	0,00006450
substanz	5	26	0,00006965
substanzbesteuerung	1	18	0,00008251
substanzsteuer	0	44	0,00024649
teuerung	15	84	0,00023811
teuerungspaket	0	25	0,00014008
tourismus	2	33	0,00014844
übergabe	0	35	0,00019609
umfassend	26	65	0,00006253
unternehmen	75	231	0,00033475
unternehmer	22	119	0,00032841
vereinfachung	2	21	0,00008295

vermögensgrenze	3	21	0,00006890
vernichten	4	23	0,00006653
versprechen	10	36	0,00006590
versprechung	0	12	0,00006725
versprochen	12	40	0,00006579
versteuern	7	28	0,00005829
wegfall	11	52	0,00012829
wettbewerbsfähigkeit	1	41	0,00021050
wirtschaftsstandort	4	88	0,00041826
wohlstand	15	49	0,00007819

Table 18

Nouns used more often by the supporters of the IGT (45)	Pro	Anti	χ^2
arbeitsbedingung	15	1	0,00011483
arbeitseinkommen	33	0	0,00029996
armutsbekämpfung	13	0	0,0001182
bankenabgabe	35	5	0,00021941
bankenrettung	22	0	0,00020001
dienstleistung	18	2	0,00012271
finanzkrise	21	2	0,00014922
finanztransaktionssteuer	63	25	0,00019416
freibetrag	52	26	0,00011621
gegenfinanzierung	106	23	0,00054416
geldvermögen	35	1	0,00029557
kindergarten	23	5	0,00011813
lohnsteuersenkung	38	7	0,00021338
millionärssteuer	52	18	0,00018612
millionenerben	16	0	0,00014547
millionenvermögen	15	0	0,00013638
mindestsicherung	29	2	0,00022062
nettovermögen	18	1	0,00014181
notstandshilfe	13	0	0,0001182
nulllohnrunde	48	0	0,0004362
pflegebereich	27	3	0,00018404
pflegefinanzierung	26	0	0,00023636
pflegefonds	56	13	0,00027611
pflegeregress	41	3	0,00030846
privatstiftung	32	4	0,00021029
privatvermögen	20	0	0,00018183
schieflage	63	1	0,00054947
sozialbericht	23	4	0,00013279
sozialstaat	114	7	0,00088318

sozialsystem	25	6	0,00012071
steuerbetrug	31	3	0,00021936
steuereinnahme	36	7	0,00019668
steuergerechtigkeit	68	5	0,00051089
steueroasen	23	1	0,00018694
steuerprivilegien	32	2	0,00024755
steuersystem	124	31	0,0005814
studiengebühr	17	1	0,0001328
superreiche	60	16	0,00026899
umverteilung	40	15	0,00013161
ungleichverteilung	22	0	0,00020001
vermögensabgabe	16	0	0,00014547
vermögensbesteuerung	67	6	0,00048282
vermögenskonzentration	19	0	0,00017274
vermögensverteilung	35	0	0,00031813
verteilungsgerechtigkeit	63	6	0,00044734

Table 19

Nouns used more often by the opponents of the IGT (45)	Pro	Anti	χ^2
abgabenquote	17	47	0,00005621
arbeitslosenversicherungsbeitrag	1	30	0,00014914
arbeitsplatz	107	294	0,00034574
arbeitsprogramm	2	16	0,00005634
arbeitszusatzkosten	2	16	0,00005634
ausgabenproblem	1	20	0,00009357
belastungsidee	0	14	0,00007846
belastungspaket	2	17	0,00006160
betriebsübergabe	2	58	0,00028704
betriebsübernahme	1	14	0,00006051
bürokratieabbau	0	10	0,00005604
eigentumssteuer	0	83	0,00046473
entbürokratisierung	0	12	0,00006725
entlastungskurs	0	15	0,00008406
familienbetrieb	1	40	0,00020492
familienunternehmen	0	24	0,00013448
gebührenstopp	1	31	0,00015472
grundbucheintragungsgebühr	0	12	0,00006725
handwerk	0	11	0,00006165
handwerkerbonus	0	10	,00005604
häuslbauer	4	24	0,00007152
hintertür	2	25	0,00010462
kilometergeld	0	37	0,00020729

klassenkampf	2	20	0,00007758
kmu	7	71	0,00027669
lohnnebenkosten	13	51	0,00010379
mehrbelastung	5	34	0,00010967
mittelbetrieb	6	33	0,00009236
mittelstand	35	275	0,00095606
neuregelung	7	32	0,00007654
niedrigverdiener	2	27	0,00011552
pendlerpaket	0	17	0,00009527
pendlerpauschale	17	53	0,00007860
rahmenbedingung	10	39	0,00007884
reformpaket	0	17	0,00009527
steuererhöhung	8	31	0,00006220
steueridee	0	20	0,00011207
steuerzahler	18	87	0,00021884
strukturereform	19	53	0,00006450
substanzbesteuerung	1	18	0,00008251
substanzsteuer	0	44	0,00024649
teuerungspaket	0	25	0,00014008
vermögensgrenze	3	21	0,00006890
wettbewerbsfähigkeit	1	41	0,00021050
wirtschaftsstandort	4	88	0,00041826

Table 20

Two-Word-Phrases used more often by the supporters of the IGT (65)	Pro	Anti	χ^2
abschaffung pflegeregress	17	0	0,00015457
aktiv arbeitsmarktpolitik	14	2	0,00008780
arbeit hoch	11	0	0,00010002
arbeitend mensch	31	7	0,00015559
arbeitnehmer pensionist	24	0	0,00021819
arm reich	17	3	0,00009750
beitrag finanzierung	11	1	0,00007907
beitrag leisten	30	7	0,00014751
belastung faktor	11	0	0,00010002
besteuerung vermögen	40	4	0,00028063
einführung reformiert	10	0	0,00009093
einkommen arbeit	13	0	0,00011821
einkommen entlaste	10	0	0,00009093
entlastung arbeitnehmer	28	5	0,00015965
entlastung faktor	30	11	0,00010118
fair teile	10	0	0,00009093
fair beitrag	21	0	0,00019092

faktor arbeit	78	28	0,00026881
finanzierung pflege	10	1	0,00007019
freedom day	11	0	0,00010002
gerecht beitrags	25	0	0,00022728
gerechtigkeit steuersystem	10	0	0,00009093
gesamte geldvermögen	17	0	0,00015457
gesamte vermögen	13	0	0,00011821
gini koeffizient	14	3	0,00007253
große erbschaft	28	0	0,00025454
große vermögen	66	3	0,00053332
hohe erbschaft	11	0	0,00010002
hohe vermögen	20	0	0,00018184
hypo alpe	10	1	0,00007019
kalte progression	49	17	0,00017499
kosten krise	10	0	0,00009093
längst überfällig	11	0	0,00010002
leisten können	19	6	0,00007426
lohn sozialdumping	12	0	0,00010912
lohnsteuer runter	13	2	0,00007919
mehr gerechtigkeit	43	7	0,00025565
mehr sozial	13	2	0,00007919
mehr steuergerechtigkeit	24	0	0,00021819
mehr verteilungsgerechtigkeit	27	0	0,00024545
mittlere einkommen	50	8	0,00029944
niedrige einkommen	33	7	0,00017190
öffentliche hand	23	5	0,00011813
österreichische steuersystem	16	0	0,00014548
pflege betreuung	44	5	0,00029785
prozent bevölkerung	18	3	0,00010597
prozent haushalt	20	0	0,00018184
reform erbschafts	12	0	0,00010912
reformierte erbschafts	55	0	0,00049976
reichste zehn	19	0	0,00017275
schere arm	11	0	0,00010002
schieflage steuersystem	14	0	0,00012730
schwarz blau	12	1	0,00008797
senkung lohnsteuer	15	2	0,00009646
sozial gerecht	32	7	0,00016372
soziale gerechtigkeit	26	6	0,00012875
steuer vermögen	15	3	0,00008076
tax freedom	12	0	0,00010912
ungleich verteil	21	0	0,00019092
untere mittlere	15	0	0,00013639
vermögen besteuern	11	0	0,00010002

vermögen österreich	24	3	0,00015774
vermögensbezogene steuer	77	6	0,00057186
verteilung vermögen	11	0	0,00010002
wiedereinführung reformierte	11	0	0,00010002

Table 21

Two-Word-Phrases used more often by the opponents of the IGT (65)	Pro	Anti	χ^2
abschaffung erbschafts	16	60	0,00011565
anti teuerungspaket	0	20	0,00011207
arbeitslosenversicherungsbeiträge niedrigverdiener	0	11	0,00006165
arbeitsplätze gefährden	0	13	0,00007286
arbeitsplätze schaffen	13	24	0,00000838
ausgabenseitige reform	1	13	0,00005504
bereits mehrfach	3	10	0,00001646
echte entlastung	0	16	0,00008966
ehrliche entlastung	0	10	0,00005604
einführung neue	1	17	0,00007700
entlastung familie	1	39	0,00019934
entlastung menschen	2	48	0,00023145
erhöhung pendlerpauschale	6	22	0,00004125
euro entlasten	1	18	0,00008251
familien mittelstand	0	16	0,00008966
gebühren geburt	0	29	0,00016249
gebührenstopp bund	0	24	0,00013448
geburt kind	0	40	0,00022409
geld leben	1	15	0,00006599
gesamter mittelstand	0	10	0,00005604
gesenkt werden	5	11	0,00000751
grund boden	0	14	0,00007846
guter grund	2	11	0,00003080
harte arbeit	0	10	0,00005604
heimische arbeitsplätze	0	11	0,00006165
heimische wirtschaft	0	30	0,00016809
heimische betriebe	0	19	0,00010647
heimische unternehmen	3	20	0,00006377
höhere steuern	0	21	0,00011768
kampf teuerung	0	20	0,00011207
kasse gebeten	9	19	0,00001136
klare absage	9	16	0,00000461
klares bekenntnis	4	11	0,00001303
klares nein	4	13	0,00002060
klein mittelbetrieb	2	19	0,00007223
konkret maßnahme	0	10	0,00005604

land forstwirtschaft	1	10	0,00003880
ländlich raum	1	10	0,00003880
maßnahme entlastung	0	10	0,00005604
mittelstand belaste	0	10	0,00005604
mittelstand familie	0	11	0,00006165
mittelstand treffen	3	11	0,00002063
neue arbeitsplätze	1	14	0,00006051
neue belastung	9	15	0,00000292
neue höhere	1	38	0,00019376
neue schulden	2	34	0,00015395
neue steuer	11	182	0,00081753
pendlerpauschale kilometergeld	0	22	0,00012328
schritt entlastung	0	12	0,00006725
schwierige zeit	4	17	0,00003782
senkung arbeitslosenversicherungsbeiträge	0	13	0,00007286
senkung lohnnebenkosten	8	18	0,00001314
standort österreich	0	12	0,00006725
statt belaste	0	10	0,00005604
steuer abgabengquote	0	12	0,00006725
steuer abgaben	11	22	0,00001083
steuer belastung	0	12	0,00006725
streichung erbschafts	1	13	0,00005504
tausende arbeitsplätze	0	16	0,00008966
verhindert werden	2	11	0,00003080
wachstum arbeitsplätze	1	11	0,00004418
wachstum wohlstand	0	10	0,00005604
wegfall erbschafts	5	20	0,00004164
wirtschaftsstandort österreich	0	27	0,00015129
zusätzliche belastung	0	18	0,00010087

Table 22

Three-Word-Phrases used more often by the supporters of the IGT (9)	Pro	Anti	χ^2
belastung faktor arbeit	11	0	0,00010003
entlastung faktor arbeit	30	11	0,00010119
fairen beitrags leisten	11	0	0,00010003
große vermögen erbschaften	13	1	0,00009691
reformierte erbschafts schenkungs	51	0	0,00046346
reichsten zehn prozent	19	0	0,00017275
schere arm reich	11	0	0,00010003
tax freedom day	11	0	0,00010003
wiedereinführung reformierte erbschafts	11	0	0,00010003

Table 23

Three-Word-Phrases used more often by the opponents of the IGT (9)	Pro	Anti	χ^2
abschaffung erbschafts schenkungssteuer	16	56	0,00009867
einführung neue steuer	0	14	0,00007846
erhöhung pendlerpauschale kilometergeld	0	16	0,00008966
gebühren geburt kind	0	29	0,00016249
mehr geld leben	1	15	0,00006599
mehr netto brutto	9	17	0,00000660
neue höhere steuern	1	13	0,00005504
streichung erbschafts schenkungs	1	12	0,00004960
wegfall erbschafts schenkungs	5	19	0,00003725

Table 24

C2. Results

C2.1. Hypotheses testing

H1. During 2008-2017 Austrian newspapers show a conservative *language bias*.

Nouns	freq.	freq.	n	z	z
	pro	anti		pro	anti
Burgenländische Volkszeitung	27	26	19	0,0822	-0,0822
Der Standard	1128	555	405	6,8517	-6,8517
derstandard.at	1538	713	579	8,819	-8,819
Die Presse	1287	724	427	5,7851	-5,7851
diepresse.com	356	126	127	5,3775	-5,3775
Falter	484	139	84	5,0754	-5,0754
Heute	30	16	47	2,0865	-2,0865
Kleine Zeitung	338	190	284	4,7238	-4,7238
kleinezeitung.at	191	40	84	5,9911	-5,9911
Kronen Zeitung	262	174	193	2,804	-2,804
Kurier	772	593	240	2,0315	-2,0315
kurier.at	808	532	353	3,8698	-3,8698
nachrichten.at (ÖÖ online)	94	46	50	2,4244	-2,4244
News	117	94	55	0,8084	-0,8084
Niederösterreichische Nachrichten	138	162	99	-0,796	0,796
nzz.at	108	57	19	1,3473	-1,3473
Oberösterreichische Nachrichten	306	174	138	3,2305	-3,2305
Österreich	56	37	54	1,5013	-1,5013
Profil	509	251	152	4,1853	-4,1853
Salzburger Nachrichten	536	358	142	2,3726	-2,3726

Tiroler Tageszeitung	367	209	254	4,3717	-4,3717
Trend (Format)	414	257	136	2,7286	-2,7286
vol.at	293	104	150	5,8306	-5,8306
Vorarlberger Nachrichten	247	183	152	1,835	-1,835
Wiener Zeitung	688	346	278	5,5148	-5,5148

Table 25

Words	freq.	freq.	n	z	z
	pro	anti		pro	anti
Burgenländische Volkszeitung	356	378	19	-0,1306	0,1306
Der Standard	14894	9414	405	4,5369	-4,5369
derstandard.at	19982	11185	579	6,7917	-6,7917
Die Presse	17249	12412	427	3,3698	-3,3698
diepresse.com	3654	1795	127	3,8447	-3,8447
Falter	6713	2363	84	4,3927	-4,3927
Heute	476	375	47	0,8137	-0,8137
Kleine Zeitung	4409	2940	284	3,3686	-3,3686
kleinezeitung.at	1903	746	84	4,0031	-4,0031
Kronen Zeitung	3131	2540	193	1,4478	-1,4478
Kurier	10090	8014	240	1,7765	-1,7765
kurier.at	10485	7799	353	2,7601	-2,7601
nachrichten.at (OÖ online)	941	662	50	1,2307	-1,2307
News	2229	1626	55	1,1600	-1,1600
Niederösterreichische Nachrichten	1925	2498	99	-1,2890	1,2890
nzz.at	1329	701	19	1,3485	-1,3485
Oberösterreichische Nachrichten	3616	2767	138	1,5625	-1,5625
Österreich	1009	566	54	2,0669	-2,0669
Profil	8347	4442	152	3,7645	-3,7645
Salzburger Nachrichten	6929	5252	142	1,6406	-1,6406
Tiroler Tageszeitung	4270	3400	254	1,8078	-1,8078
Trend (Format)	5402	4198	136	1,4626	-1,4626
vol.at	3005	1875	150	2,8360	-2,8360
Vorarlberger Nachrichten	2808	2483	152	0,7573	-0,7573
Wiener Zeitung	9038	6125	278	3,2032	-3,2032
wienerzeitung.at	1941	795	54	3,0780	-3,0780
Wirtschaftsblatt	3001	3503	131	-0,8834	0,8834
wirtschaftsblatt.at	1629	1313	63	0,8525	-0,8525

Table 26

Two-word-phrases	freq.	freq.	n	z	z
	pro	anti		pro	anti

Burgenländische Volkszeitung	6	14	19	-1,7436	1,7436
Der Standard	532	298	405	5,6737	-5,6737
derstandard.at	790	388	579	8,2115	-8,2115
Die Presse	623	555	427	1,1928	-1,1928
diepresse.com	139	87	127	2,5930	-2,5930
Falter	186	55	84	4,9819	-4,9819
Heute	12	11	47	0,2981	-0,2981
Kleine Zeitung	151	130	284	1,2594	-1,2594
kleinezeitung.at	71	43	84	2,2511	-2,2511
Kronen Zeitung	87	128	193	-2,6493	2,6493
Kurier	381	322	240	1,3002	-1,3002
kurier.at	405	270	353	3,7577	-3,7577
nachrichten.at (OÖ online)	37	38	50	-0,0943	0,0943
News	65	79	55	-0,7210	0,7210
Niederösterreichische Nachrichten	74	136	99	-2,9376	2,9376
nzz.at	37	33	19	0,2491	-0,2491
Oberösterreichische Nachrichten	164	111	138	2,2640	-2,2640
Österreich	36	37	54	-0,1007	0,1007
Profil	266	155	152	3,2506	-3,2506
Salzburger Nachrichten	282	212	142	1,6886	-1,6886
Tiroler Tageszeitung	223	133	254	4,0291	-4,0291
Trend (Format)	194	171	136	0,7349	-0,7349
vol.at	153	86	150	3,4334	-3,4334
Vorarlberger Nachrichten	138	106	152	1,6169	-1,6169
Wiener Zeitung	371	238	278	3,6413	-3,6413
wienerzeitung.at	60	44	54	1,1305	-1,1305
Wirtschaftsblatt	91	116	131	-1,3823	1,3823
wirtschaftsblatt.at	79	34	63	3,1609	-3,1609

Table 27

Three-word-phrases	freq.	freq.	n	z	z
	pro	anti		pro	anti
Burgenländische Volkszeitung	0	1	19	-4,3589	4,3589
Der Standard	23	8	405	9,7377	-9,7377
derstandard.at	45	5	579	19,2499	-19,2499
Die Presse	25	30	427	-1,8785	1,8785
diepresse.com	4	1	127	6,7617	-6,7617
Falter	3	5	84	-2,2913	2,2913
Heute	0	0	47		
Kleine Zeitung	4	3	284	2,4075	-2,4075
kleinezeitung.at	3	2	84	1,8330	-1,8330
Kronen Zeitung	2	5	193	-5,9539	5,9539

Kurier	13	16	240	-1,6026	1,6026
kurier.at	14	11	353	2,2546	-2,2546
nachrichten.at (OÖ online)	0	0	50		
News	4	2	55	2,4721	-2,4721
Niederösterreichische Nachrichten	2	27	99	-8,5775	8,5775
nzz.at	5	1	19	2,9059	-2,9059
Oberösterreichische Nachrichten	7	7	138	0,0000	0,0000
Österreich	1	0	54	7,3485	-7,3485
Profil	11	1	152	10,2740	-10,2740
Salzburger Nachrichten	10	7	142	2,1029	-2,1029
Tiroler Tageszeitung	15	10	254	3,1875	-3,1875
Trend (Format)	12	4	136	5,8310	-5,8310
vol.at	7	10	150	-2,1613	2,1613
Vorarlberger Nachrichten	8	6	152	1,7613	-1,7613
Wiener Zeitung	16	14	278	1,1116	-1,1116
wienerzeitung.at	2	0	54	7,3485	-7,3485
Wirtschaftsblatt	3	7	131	-4,5782	4,5782
wirtschaftsblatt.at	3	1	63	3,9686	-3,9686

Table 28

H1a. Regional newspapers show a stronger conservative *language bias* than nationwide newspapers.

H1a.					
	place	N	Mean	Std. Deviation	Std. Error Mean
words	nationwide	21	-2,6040	1,6716	,3648
	regional	7	-,9843	1,4826	,5604
nouns	nationwide	21	-3,7326	2,3259	,5075
	regional	7	-2,2191	2,0717	,7830
ph2	nationwide	21	-2,0144	2,5303	,5522
	regional	7	-,6838	2,3821	,9003
ph3	nationwide	20	-3,2367	5,9204	1,3238
	regional	6	,9300	4,6139	1,8836

Table 29

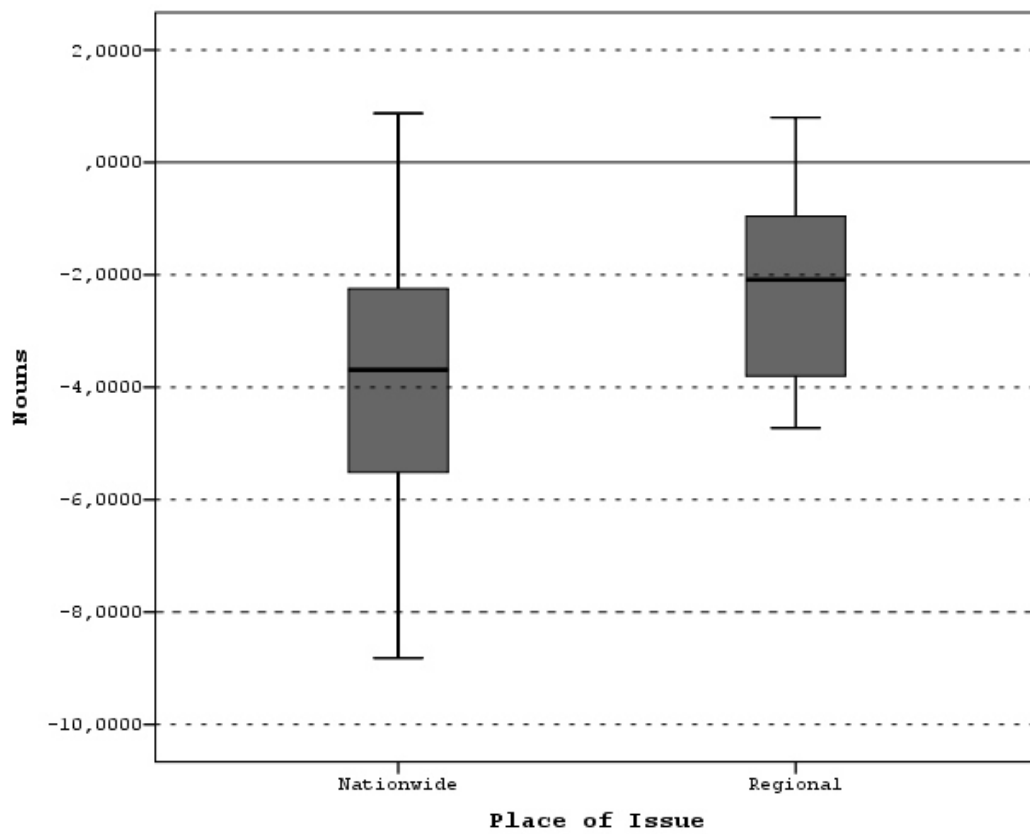


Figure 7

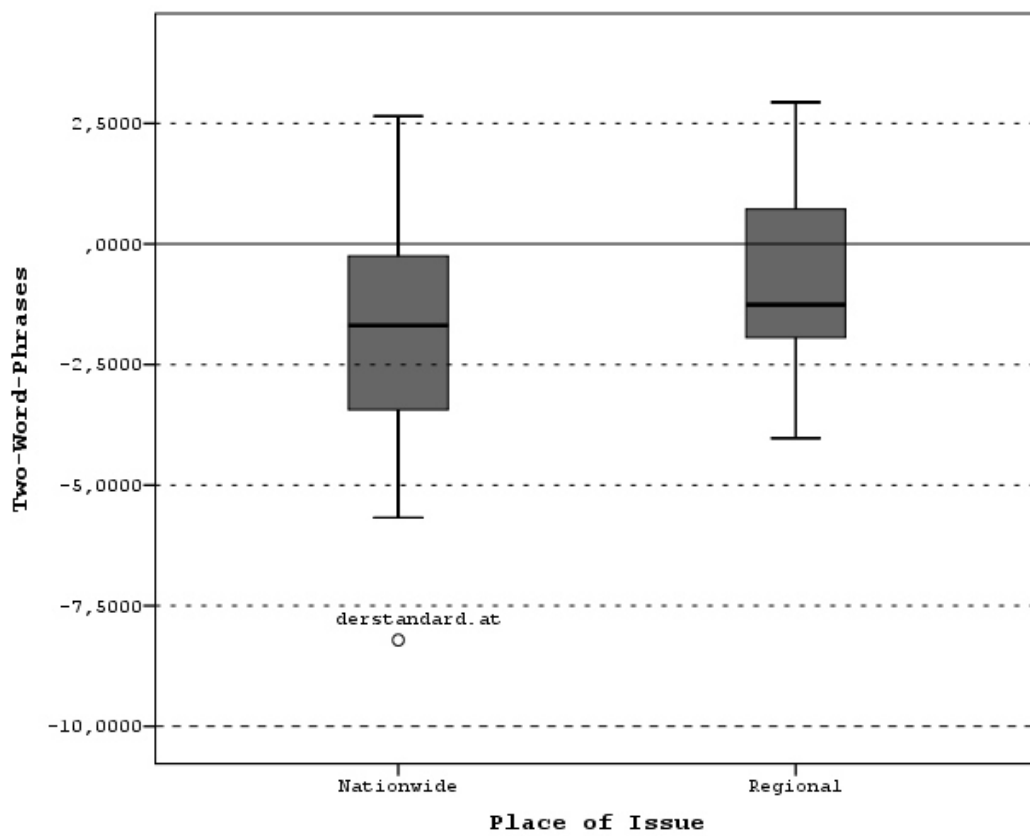


Figure 8

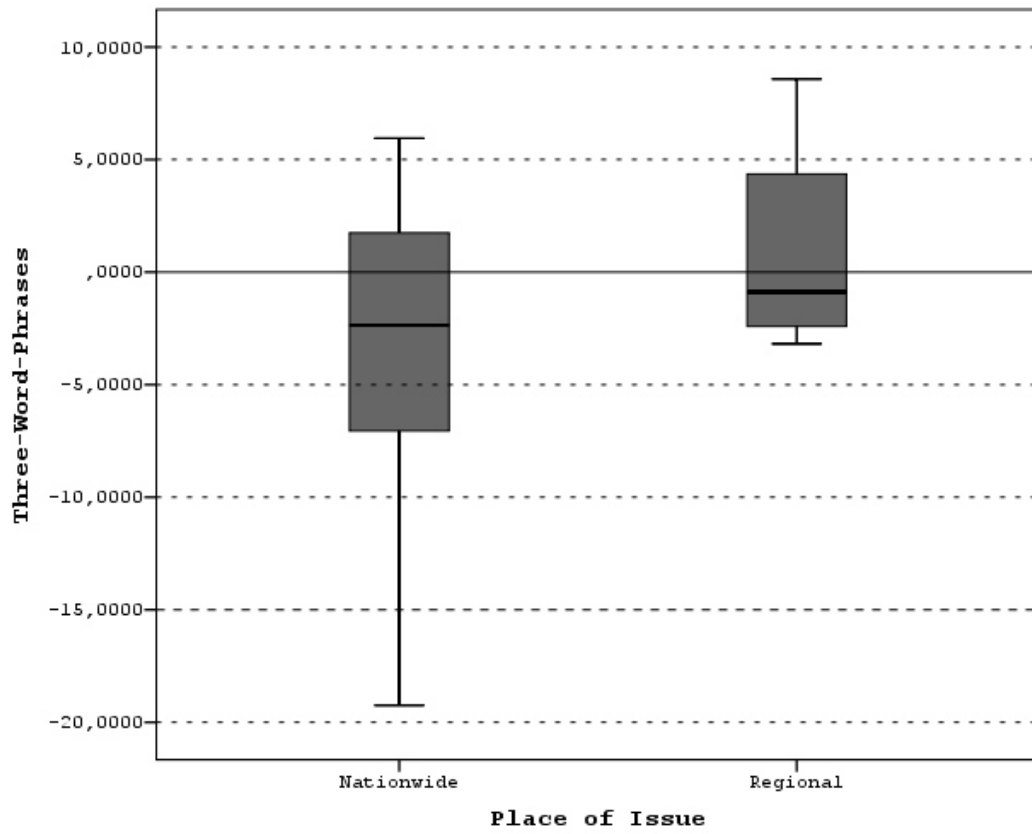


Figure 9

H1a.

Levene's Test for Equality of Variances				t-test for Equality of Means						
F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference			
							Lower	Upper		
words	Equal variances assumed	,345	,562	-2,277	26	,031	-1,6197	,7113	-3,0819	-,1575
	Equal variances not assumed			-2,422	11,540	,033	-1,6197	,6686	-3,0830	-,1563
nouns	Equal variances assumed	,276	,604	-1,528	26	,139	-1,5135	,9906	-3,5497	,5227
	Equal variances not assumed			-1,622	11,492	,132	-1,5135	,9331	-3,5566	,5297
ph2	Equal variances assumed	,050	,824	-1,221	26	,233	-1,3307	1,0897	-3,5706	,9093
	Equal variances not assumed			-1,260	10,900	,234	-1,3307	1,0562	-3,6579	,9965
ph3	Equal variances assumed	,225	,640	-1,578	24	,128	-4,1667	2,6407	-9,6168	1,2833
	Equal variances not assumed			-1,810	10,486	,099	-4,1667	2,3023	-9,2645	,9311

Table 30

H1b.

Levene's Test for Equality of Variances		t-test for Equality of Means						95% Confidence Interval of the Difference		
	F	Sig.	t	df	Sig. (2- tailed)	Mean Difference	Std. Error Difference	Lower	Upper	
words	Equal variances assumed	2,596	,129	-1,217	14	,244	-1,4343	1,1783	-3,9616	1,0930
	Equal variances not assumed		-2,188	11,533	,050	-1,4343	,6554	-2,8688	,0002	
nouns	Equal variances assumed	3,129	,099	-1,286	14	,219	-1,9558	1,5205	-5,2170	1,3055
	Equal variances not assumed		-2,441	13,336	,029	-1,9558	,8014	-3,6826	-,2289	
ph2	Equal variances assumed	,632	,440	-2,253	14	,041	-3,5193	1,5619	-6,8692	-,1695
	Equal variances not assumed		-3,025	4,767	,031	-3,5193	1,1632	-6,5540	-,4846	
ph3	Equal variances assumed	,421	,528	-,787	13	,445	-3,9599	5,0329	-14,8328	6,9129
	Equal variances not assumed		-,576	1,144	,657	-3,9599	6,8797	-69,1958	61,2759	

Table 31

H1b. Tabloids show a stronger conservative *language bias* than broadsheet newspapers.

H1b.

	Only Broadsheet and Tabloids	N	Mean	Std. Deviation	Std. Error Mean
words	broadseeht	13	-2,8771	1,9705	,5465
	tabloid	3	-1,4428	,6266	,3618
nouns	broadseeht	13	-4,0864	2,5503	,7073
	tabloid	3	-2,1306	,6525	,3767
ph2	broadseeht	13	-2,7020	2,5516	,7077
	tabloid	3	,8173	1,5990	,9232
ph3	broadseeht	13	-4,6572	6,3396	1,7583
	tabloid	2	-,6973	9,4062	6,6512

Table 32

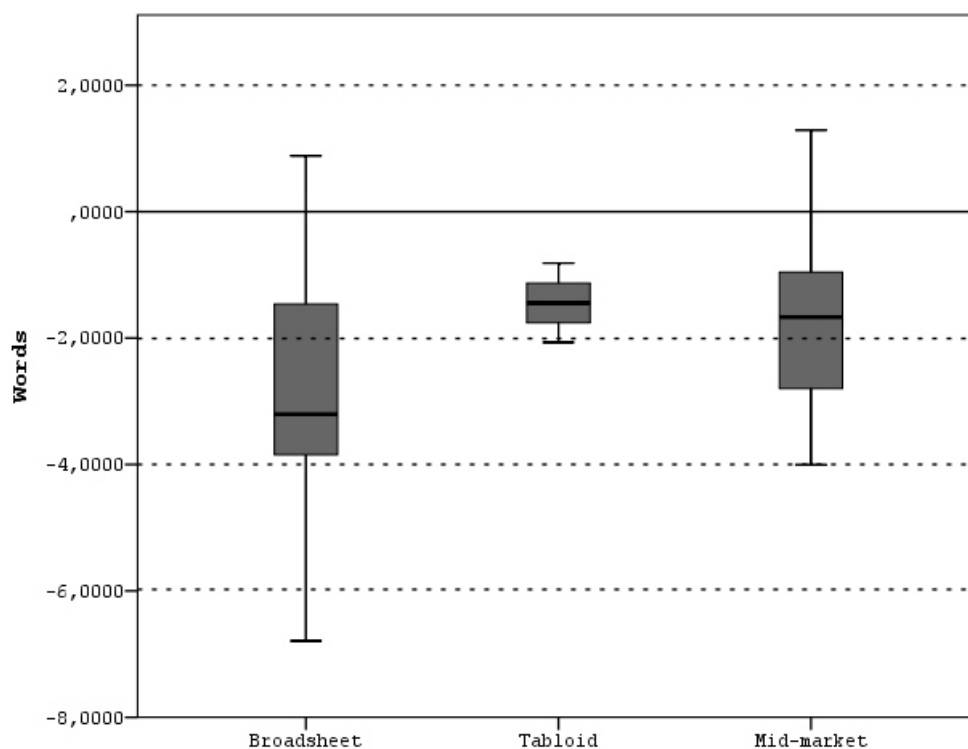


Figure 10

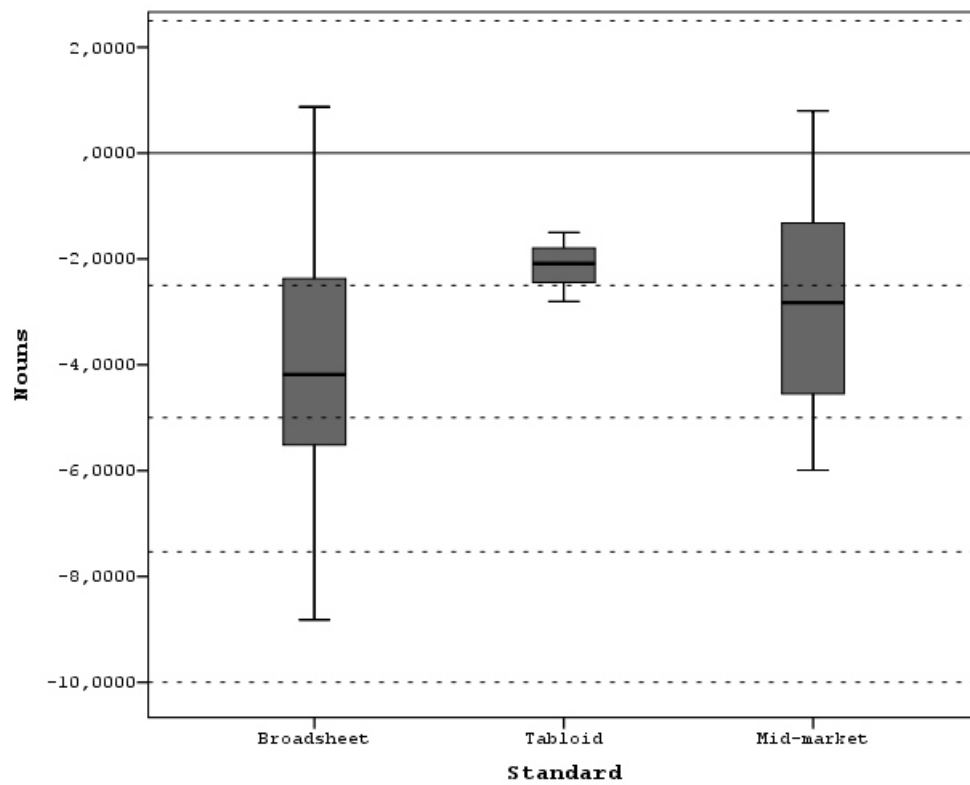


Figure 11

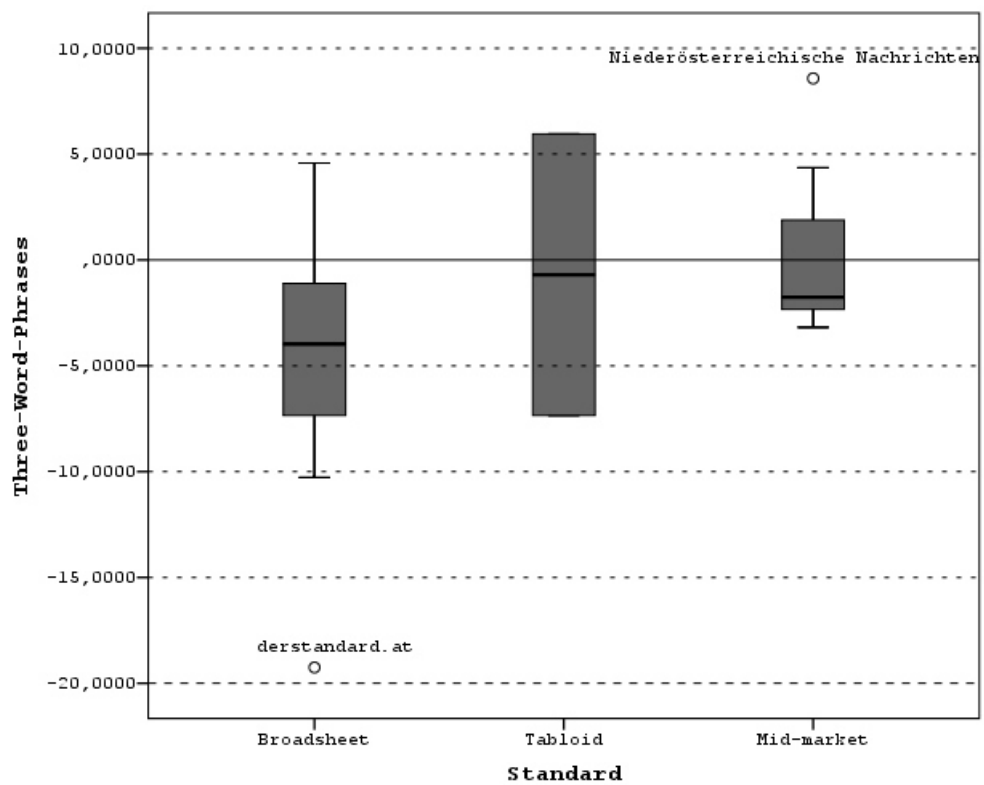


Figure 12

H2. The IGT-opposing-experts are mentioned more frequently than the supporting side.

Experts	freq.	freq.	n	z	z
	pro	anti		pro	anti
Burgenländische Volkszeitung	3	0	19	4,3589	-4,3589
Der Standard	128	84	405	4,1768	-4,1768
derstandard.at	115	106	579	0,9799	-0,9799
Die Presse	96	164	427	-5,4044	5,4044
diepresse.com	41	20	127	3,8796	-3,8796
Falter	110	60	84	2,6956	-2,6956
Heute	1	6	47	-4,8969	4,8969
Kleine Zeitung	13	37	284	-8,0891	8,0891
kleinezeitung.at	0	3	84	-9,1652	9,1652
Kronen Zeitung	18	34	193	-4,2746	4,2746
Kurier	84	52	240	3,6452	-3,6452
kurier.at	89	52	353	4,9303	-4,9303
nachrichten.at (OÖ online)	3	0	50	7,0711	-7,0711
News	17	10	55	1,9227	-1,9227
Niederösterreichische Nachrichten	1	0	99	9,9499	-9,9499
nzz.at	13	0	19	4,3589	-4,3589
Oberösterreichische Nachrichten	53	16	138	6,2993	-6,2993
Österreich	0	3	54	-7,3485	7,3485
Profil	57	69	152	-1,1742	1,1742
Salzburger Nachrichten	43	39	142	0,5813	-0,5813
Tiroler Tageszeitung	21	23	254	-0,7244	0,7244
Trend (Format)	47	37	136	1,3883	-1,3883
vol.at	13	5	150	5,4433	-5,4433
Vorarlberger Nachrichten	12	11	152	0,5360	-0,5360
Wiener Zeitung	56	51	278	0,7791	-0,7791
wienerzeitung.at	5	4	54	0,8165	-0,8165
Wirtschaftsblatt	15	27	131	-3,2701	3,2701
wirtschaftsblatt.at	20	23	63	-0,5538	0,5538

Table 33

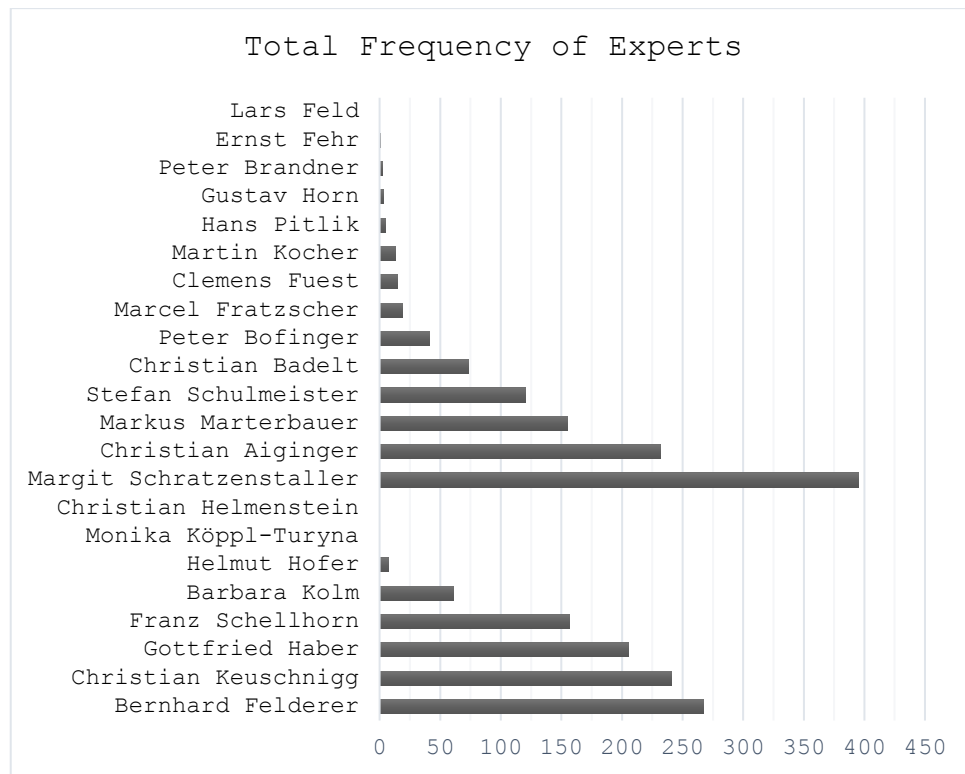


Figure 13

H2a. Regional newspapers show a stronger conservative *expert bias* than nationwide newspapers.

H2a.

		N	Mean	Std. Deviation	Std. Error Mean
exp	nationwide	21	-,5466	4,3346	,9459
	regional	7	-1,0620	6,3247	2,3905

Table 34

H2a.

		N	Mean	Std. Deviation	Std. Error Mean
exp adj.	nationwide	16	-,9163	3,1656	,7914
	regional	1	-6,2993	.	.

Table 35

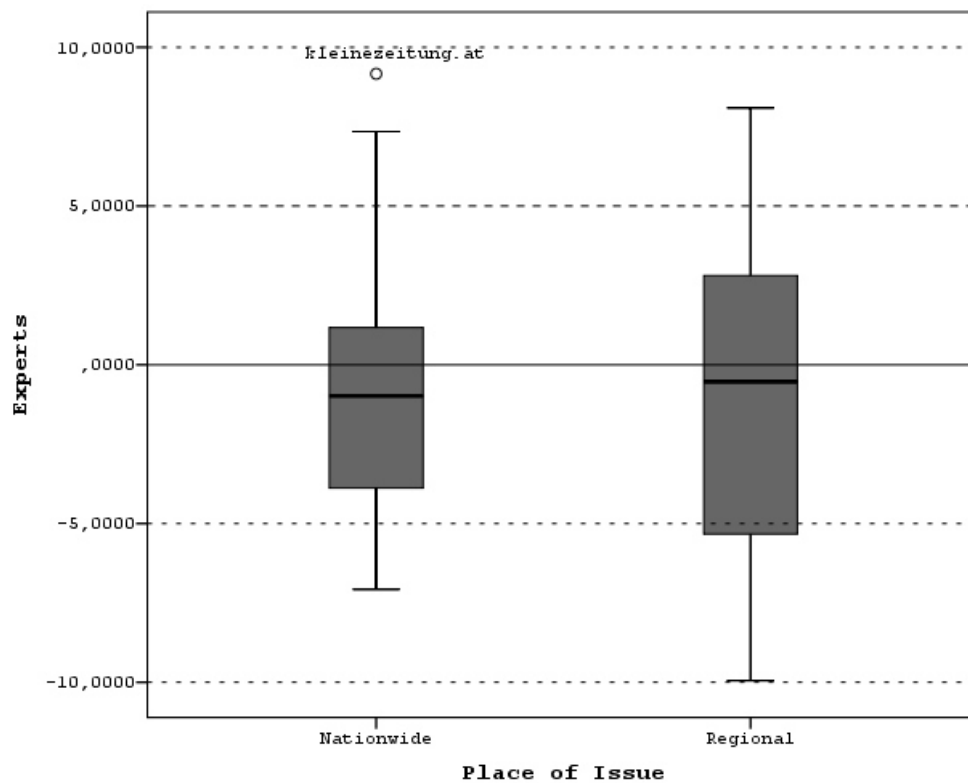


Figure 14

H2b. Tabloids show a stronger conservative *expert bias* than broadsheets newspapers.

H2b.					
Only Broadsheet and Tabloids		N	Mean	Std. Deviation	Std. Error Mean
exp	broadseeht	13	-,7118	2,8616	,7937
	tabloid	3	5,5067	1,6251	,9383

Table 36

H2b.					
Only Broadsheet and Tabloids		N	Mean	Std. Deviation	Std. Error Mean
exp adj.	broadseeht	12	-,7031	2,9886	,8627
	tabloid	1	4,2746	.	.

Table 37

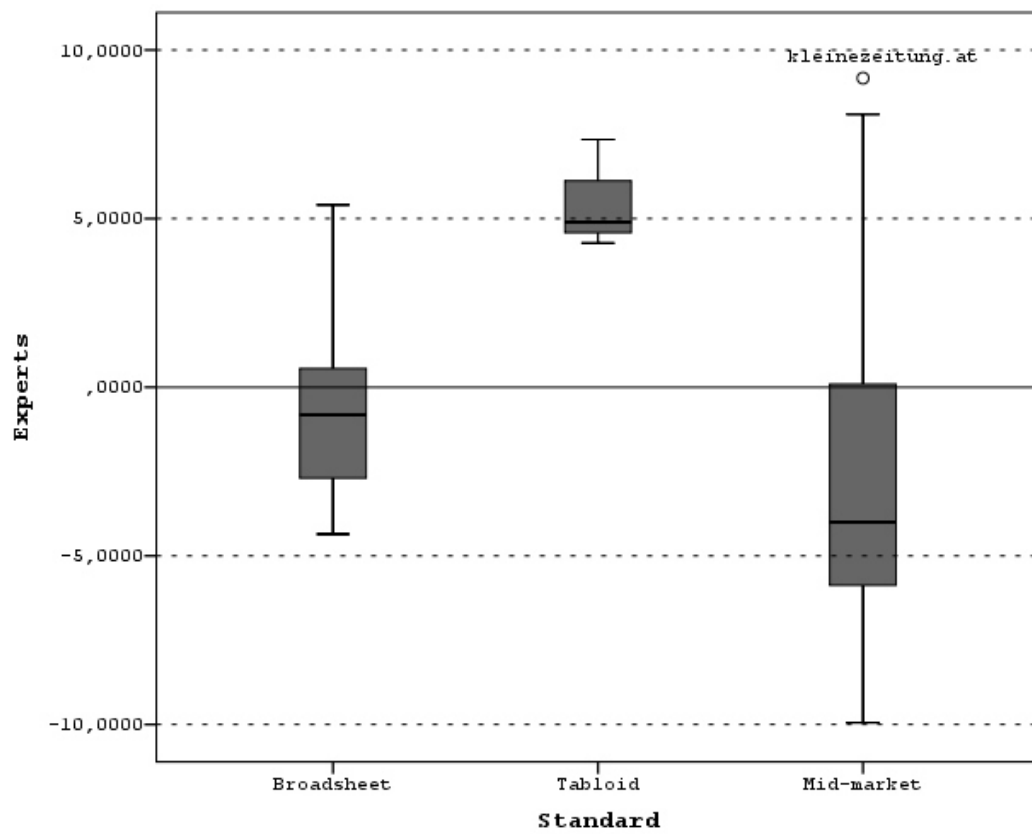


Figure 15

H2a.

Levene's Test for Equality of Variances		t-test for Equality of Means							
	F	Sig.	t	df	Sig. (2- tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
								Lower	Upper
exp	1,765	,196	,243	26	,810	,5154	2,1240	-3,8505	4,8813
Equal variances assumed									
Equal variances not assumed			,200	7,967	,846	,5154	2,5708	-5,4172	6,4480

Table 38

H2a.

Levene's Test for Equality of Variances		t-test for Equality of Means				95% Confidence Interval of the Difference		
F	Sig.	t	df	Sig. (2- tailed)	Mean Difference	Std. Error Difference	Lower	Upper
exp adj. Equal variances assumed	.	1,650	15	,120	5,3830	3,2630	-1,5719	12,3379
Equal variances not assumed	.	.	.	.	5,3830	.	.	.

Table 39

H2b.

Levene's Test for Equality of Variances		t-test for Equality of Means					95% Confidence Interval of the Difference		
	F	Sig.	t	df	Sig. (2- tailed)	Mean Difference	Std. Error Difference	Lower	Upper
exp									
Equal variances assumed	,536	,476	-3,570	14	,003	-6,2185	1,7419	-9,9545	-2,4824
Equal variances not assumed			-5,060	5,423	,003	-6,2185	1,2289	-9,3048	-3,1322

Table 40

H2b.

Levene's Test for Equality of Variances				t-test for Equality of Means				
F	Sig.	t	df	Sig. (2- tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
							Lower	Upper
exp adj. Equal variances assumed	.	-1,600	11	,138	-4,9777	3,1107	-11,8242	1,8688
Equal variances not assumed	.	.	.	.	-4,9777	.	.	.

Table 41

H3. Lobbies in opposition to the reintroduction of the IGT in Austria are mentioned more frequently than the IGT-supporting side.

Lobbies	freq.	freq.	n	z	z
	pro	anti		pro	anti
Burgenländische Volkszeitung	8	13	19	-1,0378	1,0378
Der Standard	164	126	405	2,6370	-2,6370
derstandard.at	164	124	579	3,3420	-3,3420
Die Presse	299	146	427	7,1047	-7,1047
diepresse.com	35	11	127	5,8797	-5,8797
Falter	41	30	84	1,4200	-1,4200
Heute	2	6	47	-3,4278	3,4278
Kleine Zeitung	62	55	284	1,0083	-1,0083
kleinezeitung.at	10	11	84	-0,4364	0,4364
Kronen Zeitung	27	30	193	-0,7312	0,7312
Kurier	172	109	240	3,4733	-3,4733
kurier.at	119	70	353	4,8710	-4,8710
nachrichten.at (ÖÖ online)	7	8	50	-0,4714	0,4714
News	19	32	55	-1,8904	1,8904
Niederösterreichische Nachrichten	29	86	99	-4,9317	4,9317
nzz.at	7	10	19	-0,7692	0,7692
Oberösterreichische Nachrichten	35	39	138	-0,6350	0,6350
Österreich	4	0	54	7,3485	-7,3485
Profil	37	88	152	-5,0302	5,0302
Salzburger Nachrichten	68	75	142	-0,5833	0,5833
Tiroler Tageszeitung	96	48	254	5,3125	-5,3125
Trend (Format)	63	54	136	0,8971	-0,8971
vol.at	29	31	150	-0,4082	0,4082
Vorarlberger Nachrichten	16	34	152	-4,4384	4,4384
Wiener Zeitung	134	70	278	5,2308	-5,2308
wienerzeitung.at	14	2	54	5,5114	-5,5114
Wirtschaftsblatt	23	53	131	-4,5180	4,5180
wirtschaftsblatt.at	11	21	63	-2,4804	2,4804

Table 42

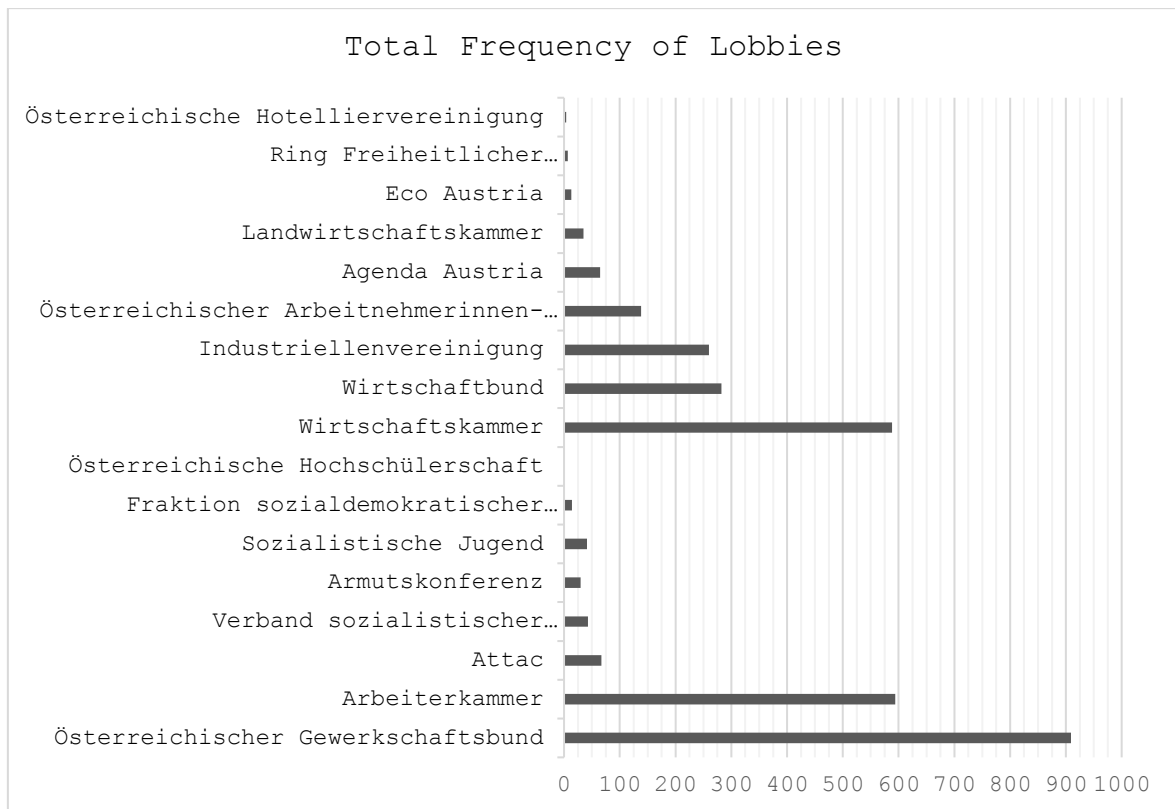


Figure 16

H3a. Regional newspapers show a stronger conservative *lobby bias* than nationwide newspapers.

H3a.

	place	N	Mean	Std. Deviation	Std. Error Mean
Lobbies	nationwide	21	-1,4475	3,6538	,7973
	regional	7	1,1643	3,5824	1,3540

Table 43

H3a.

	place	N	Mean	Std. Deviation	Std. Error Mean
Lobbies adj.	nationwide	19	-1,2360	3,5574	,8161
	regional	6	,7870	3,7689	1,5386

Table 44

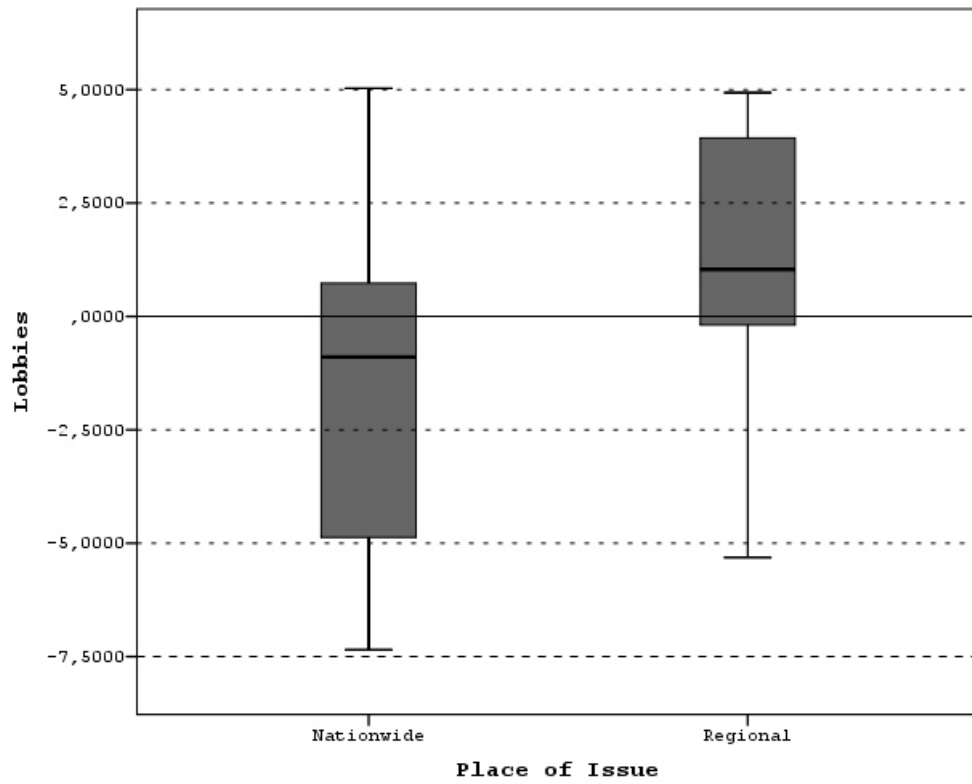


Figure 17

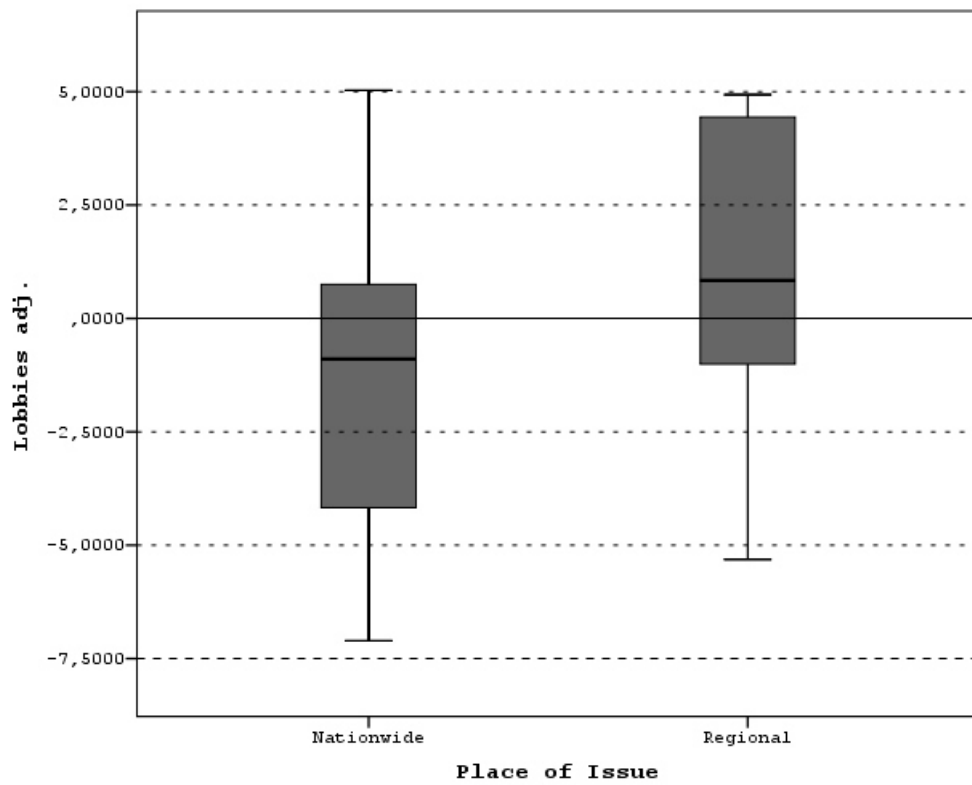


Figure 18

H3b. Tabloids show a stronger conservative *lobby bias* than broadsheets newspapers.

H3b.

Only Broadsheet and Tabloids		N	Mean	Std. Deviation	Std. Error Mean
Lobbies	broadseeht	13	-1,4340	3,9770	1,1030
	tabloid	3	-1,0632	5,6078	3,2376

Table 45

H3b.

Only Broadsheet and Tabloids		N	Mean	Std. Deviation	Std. Error Mean
Lobbies adj.	broadseeht	13	-1,4340	3,9770	1,1030
	tabloid	1	,7312	.	.

Table 46

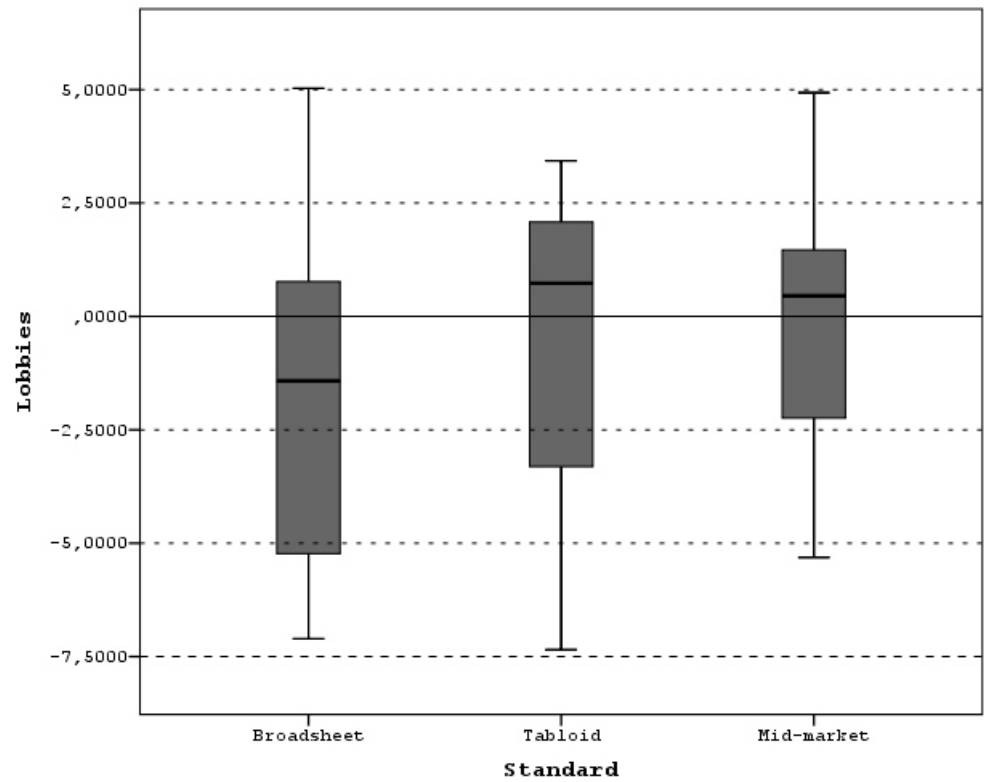


Figure 19

H3a.

Levene's Test for Equality of Variances		t-test for Equality of Means							
	F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
								Lower	Upper
Lobbies									
Equal variances assumed	,259	,615	-1,645	26	,112	-2,6117	1,5875	-5,8749	,6514
Equal variances not assumed			-1,662	10,504	,126	-2,6117	1,5713	-6,0903	,8668

Table 47

H3b.

Levene's Test for Equality of Variances		t-test for Equality of Means						
F	Sig.	t	df	Sig. (2- tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
							Lower	Upper
Lobbies Equal variances assumed	,482	,499	14	,894	-,3708	2,7212	-6,2072	5,4655
Equal variances not assumed		-,108	2,486	,922	-,3708	3,4204	-12,6482	11,9066

Table 48

H3a.

Levene's Test for Equality of Variances		t-test for Equality of Means					95% Confidence Interval of the Difference		
	F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
Lobbies adj. Equal variances assumed	,110	,743	-1,199	23	,243	-2,0231	1,6879	-5,5148	1,4687
Equal variances not assumed			-1,162	8,032	,279	-2,0231	1,7417	-6,0366	1,9905

Table 49

H3b.

Levene's Test for Equality of Variances		t-test for Equality of Means					95% Confidence Interval of the Difference		
	F	Sig.	t	df	Sig. (2- tailed)	Mean Difference	Std. Error Difference	Lower	Upper
Lobbies adj. Equal variances assumed	.	.	-.525	12	.609	-2,1651	4,1271	-11,1573	6,8270
Equal variances not assumed			.	.	.	-2,1651	.	.	.

Table 50

C2.2. Reliability

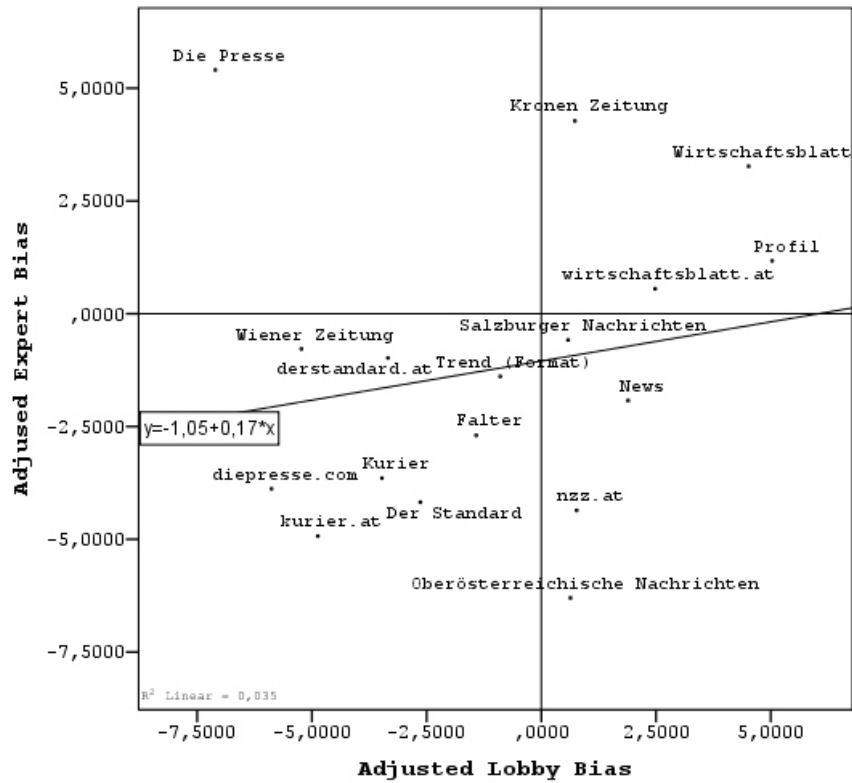


Figure 20

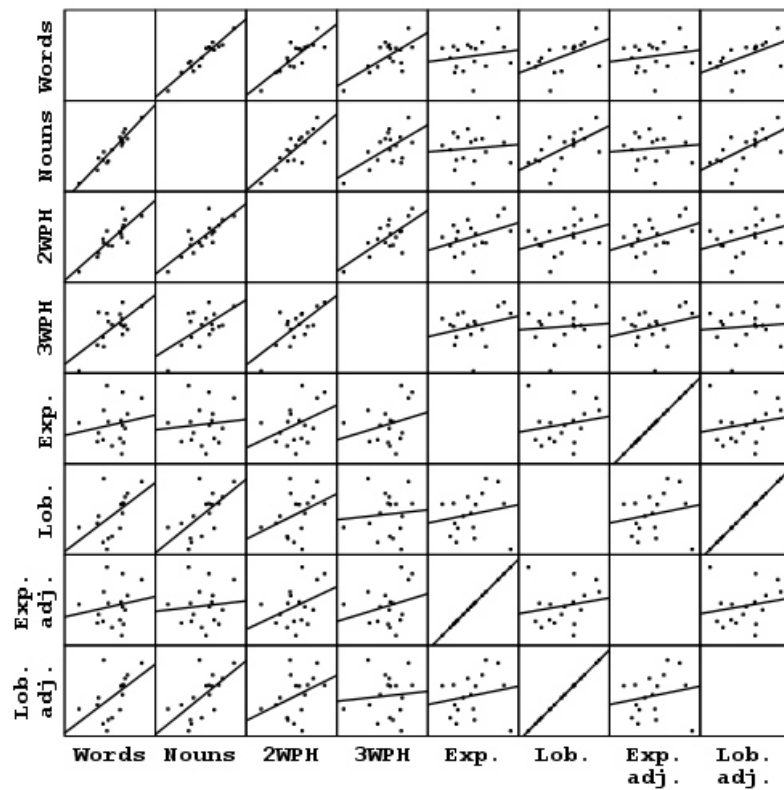


Figure 21

Appendix D: Abstract

Growing wealth inequality in democratic countries is a perennial issue. Nevertheless, wealth taxes as the inheritance and gift tax are scarcer and lower than 30 years ago. Moreover, the public is often sceptical about these measures. Media in liberal societies plays an important role potentially influencing people's attitude and is itself not free of influences. In extreme cases parts of media are even captured by powerful elites. The underlying thesis examines media bias in the case of Austria during a 10-year-period about the issue of the inheritance and gift tax in 28 newspapers. Methodologically, the thesis addresses this problem with an automated content analysis of two types of media bias. Firstly, the language (phrases, words) is identified which is used by the supporters and the opponents of the tax in press releases to test their average occurrences in the newspapers. Secondly, as supporters or opponents of the inheritance tax defined experts and interest groups are counted and compared concerning their appearances. Contrary to the expectations, the results indicate a left-wing bias within the debate about the inheritance and gift tax which is stronger during election campaigns and more salient in broadsheets and nationwide newspapers. The study can serve as a valuable contribution as it rules out a prevailing explanatory model for the puzzle of the coexistence of a high extent of wealth inequality and democracy. In a broader sense, the case can also give initial indications for biased media coverage concerning economic policies in Austria.

Appendix E: Zusammenfassung

Steigende Vermögensungleichheit in demokratischen Ländern ist ein Dauerthema. Dennoch werden seltener und wenn doch, eher niedrigere Vermögenssteuern wie Erbschafts- und Schenkungssteuern eingehoben als noch vor 30 Jahren und die Bevölkerungsmehrheit nimmt gegenüber solchen Maßnahmen zudem eine meist skeptische Haltung ein. Medien spielen in liberalen Gesellschaften eine bedeutende Rolle bei der Meinungsbildung ihrer LeserInnen, sind aber selbst nicht frei von Einflüssen. In extremen Fällen müssen sie sich den Interessen ihrer EigentümerInnen unterwerfen, was sich zumeist an einer verzerrten oder parteiischen Medienberichterstattung erkennen lässt. Der zugrundeliegende Beitrag untersucht ob Medienverzerrungen (*Bias*) in der Debatte um die Erbschafts- und Schenkungssteuer im Fall Österreichs während eines 10-jährigen Zeitraums in 28 Zeitungen festgestellt werden können. Methodisch wird mittels einer kombinierten automatisierten Inhaltsanalyse von zwei Typen von *Bias* vorgegangen. Erstens wird die Sprache identifiziert (Phrasen und Wörter), die typischerweise von UnterstützerInnen oder GegnerInnen der Steuer verwendet wird und untersucht. Zweitens wird die Häufigkeit von ExpertInnen und Interessensvertretungen, die als GegnerInnen oder BefürworterInnen der Steuer in Erscheinung treten, in den Zeitungen verglichen. Die Ergebnisse deuten anders als erwartet auf einen linken *Bias* in der Berichterstattung über die Erbschafts- und Schenkungssteuer hin, der während Wahlkämpfen, in überregionalen und Qualitätszeitungen ausgeprägter ist. Diese Studie kann insofern als bedeutender Beitrag betrachtet werden, weil sie einen vorherrschenden Erklärungsansatz für den Widerspruch der Koexistenz von hoher Vermögensungleichheit und Demokratie für den Fall Österreich widerlegt. Im weiteren Sinne, könnte der Fall auch auf verzerrte Medienberichterstattung bezogen auf wirtschaftspolitische Themen in Österreich hindeuten.

Curriculum Vitae

Relevant professional experience

02/2018 – 07/2018	Tutor of Political System of Austria and the European Union, Department of Government, University of Vienna
09/2017 – 01/2018	Tutor of Quantitative Methods, Department of Government, University of Vienna
09/ 2017 – 10/2017	Research traineeship, Austrian Foundation for Development Research
From 02/2017	Project staff, “No room for counter-opinions: one-sided coverage on Syriza and Troika in German and Austrian newspapers”
09/2016 – 01/2016	Tutor of Quantitative Methods, Department of Government, University of Vienna
09/2016 – 01/2016	Tutor of Politics and Economy, Institute of Political Science, University of Vienna
03/ 2016 - 07/ 2016	Tutor of Qualitative Methods, Institute of Political Science, University of Vienna
10/ 2015 - 02/ 2016	Student Assistant, Institute for European Integration Research, University of Vienna
03/ 2015 - 07/ 2015	Student Assistant, Institute for European Integration Research, University of Vienna

Higher education

From 11/ 2015	Master studies Socioeconomics, Vienna University of Economics and Business
From 10/ 2015	Master studies Political Science, University of Vienna
10/ 2011- 08/ 2015	Bachelor studies Political Science, University of Vienna

Exchange programmes

02/2017 – 06/2017	Erasmus exchange programme at the University of Crete, Department of Political Science
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Eidesstattliche Erklärung

Ich erkläre hiermit an Eides Statt, dass ich die vorliegende Arbeit selbständig und ohne Benutzung anderer als der angegebenen Hilfsmittel angefertigt habe.

Die aus fremden Quellen direkt oder indirekt übernommenen Gedanken sind als solche kenntlich gemacht.

Die Arbeit wurde bisher in gleicher oder ähnlicher Form keiner anderen Prüfungsbehörde vorgelegt und auch noch nicht veröffentlicht.

Wien, 18.05.2018



Maximilian Mansbart