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More than Self-Interest: How Normative Principles Shape People's Opinions on Inheritance Taxes

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Anna Fasching

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**Abstract**

Most models of inheritance taxation could benefit up to 99% of the population, yet in Austria, this tax is heavily debated in public and lacks a majority in parliament. A rationale of pure self-interest cannot explain this situation. This thesis suggests normative principles as a potential rationale and investigates how people's opinions on inheritance taxes are shaped by them. It discusses the implications of the merit principle, the family principle, the equality principle, and the need principle. As a basis for its empirical analysis, it refers to data from an Austrian-wide online survey of a population representative sample. Using linear regression, it finds evidence that normative principles shape people's opinions on inheritance taxes. Among the factors examined, the data suggests that agreement with the merit principle decreases support for inheritance taxes the most, while agreement with the equality principle increases it the most. The thesis's main hypotheses concern potential interactions of normative principles. In this context, the data substantiates an interaction between the merit principle and the family principle that negatively affects support for inheritance taxation.

Keywords: Inheritance tax, Estate tax, Justice principles, Merit Principle, Equity Principle, Equality Principle, Need Principle, Family Principle

**Abstract**

Die meisten Modelle einer Erbschaftssteuer könnten bis zu 99% der Bevölkerung begünstigen, dennoch wird diese Steuer in Österreich öffentlich heftig debattiert und findet im Parlament keine Mehrheit. Eine rein auf Eigennutz basierende Logik kann diese Situation nicht erklären. Die vorliegende Arbeit schlägt normative Prinzipien als mögliche Erklärung vor und untersucht, wie die Einstellung der Menschen zu Erbschaftssteuern durch diese geprägt wird. Sie diskutiert die Auswirkungen des Leistungsprinzips, des Familienprinzips, des Gleichheitsprinzips und des Bedarfsprinzips. Als Basis für die empirische Analyse dienen Daten aus einer österreichweiten Online-Umfrage unter einer bevölkerungsrepräsentativen Stichprobe. Mittels linearer Regression werden Hinweise darauf gefunden, dass normative Prinzipien die Einstellungen zur Erbschaftssteuer prägen. Unter den untersuchten Faktoren deuten die Daten darauf hin, dass die Zustimmung zum Leistungsprinzip die Unterstützung für Erbschaftssteuern am stärksten verringert, während die Zustimmung zum Gleichheitsprinzip sie am stärksten erhöht. Die Haupthypothesen dieser Arbeit betreffen potenzielle Interaktionen zwischen normativen Prinzipien. In diesem Zusammenhang legen die Daten eine Wechselwirkung zwischen dem Leistungsprinzip und dem Familienprinzip nahe, die sich negativ auf die Unterstützung für eine Erbschaftssteuer auswirkt.

Keywords: Erbschaftssteuer, Gerechtigkeitsprinzipien, Leistungsprinzip, Gleichheitsprinzip, Bedarfsprinzip, Familienprinzip

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# 1. Introduction

Inheritance taxes are a frequently applied but much-debated policy instrument. 20 out of 36 OECD countries currently have an inheritance tax system in place (OECD, 2021, p. 73). In a 2025 referendum in Switzerland on introducing nationwide inheritance and gift taxes, a vast majority (78,3%) voted against such a tax (Eidgenössisches Finanzdepartement EFD, 2025). Germany currently has a system of inheritance taxation in place (Erbschaftsteuer- Und Schenkungsteuergesetz, 1974). In Austria, there used to be an inheritance tax until it was abolished in the year 2008 (Moser, 2013, p. 106). Ever since then, the debate about a reintroduction has come up regularly (Grünberger et al., 2024, p. 36).

When it comes to the question of whether people would be in favor of such a tax, the neoclassical assumption in economics would suggest that it depends on personal affectedness (Vogel & Künemund, 2013, p. 207). Someone who expects or wants to pass on an inheritance will be against it, so as not to suffer from a personal disadvantage (Birney et al., 2006, p. 441; Fessler & Schürz, 2020, p. 476; Gross et al., 2017, p. 98). Under most models of inheritance taxation, only a very minor share of about 2% of the population would be affected (Grünberger et al., 2024, p. 33). Hence, if this economic reasoning were the sole reason for people's positions on inheritance taxes, then there should be a clear majority in favor of inheritance taxes. However, surveys in Austria find contradicting conclusions. Some argue that there is, in fact, a majority in favor of inheritance taxes (Eder & Glatz, 2022, p. 1; Statista, 2025), while others argue there is a majority against them (Fessler & Schürz, 2020, p. 476). What these surveys do show is that inheritance taxation divides public opinion. Where does this divide come from?

To go with economic reasoning, one option is a lack of information about the concrete consequences of potential models (Birney et al., 2006, p. 442). If people are worried that inheritance taxes would affect them personally, it seems plausible that more people than otherwise would oppose them. Multiple studies find that informing people about the low share of individuals affected by an inheritance tax increases their level of support (Bastani & Waldenström, 2021; Bellanie et al., 2024; Kuziemko et al., 2015, p. 28; Sides, 2016; Slemrod, 2006, p. 69). Another scenario is that people who would not be affected by the tax worry that they might be affected by it in the future (Bénabou & Ok, 2001; Birney et al., 2006). People wish to "*have a chance to 'win big' by inheriting wealth*"(Chester, 1982, p. 51). To ensure this possibility, they oppose the tax even when they would not yet be affected. This logic is often compared to that of lottery ticket holders (Beckert, 2004, p. 243; Birney et al., 2006, p. 443; Chester, 1982, p. 51).

A different approach to identifying the source of this divide in opinions goes beyond a purely economic rationale and explores the possibility that people's opinions are based on normative principles (Vogel & Künemund, 2013, p. 209). Such theories stem from the tradition of distributive justice research (Liebig & Sauer, 2016, p. 37ff). Liebig and Sauer argue that institutional designs, such as tax frameworks, are expressions of people's normative ideas (Liebig & Sauer, 2016, p. 38). They suggest that a society's perception of justice depends on how its members conceptualize justice. Konow states that "*Justice arguments are now widely invoked to improve every field of economics*."(Konow, 2003, p. 1188) This thesis seeks to contribute to the literature on justice by examining normative principles as a potential driver of people's varying opinions on inheritance taxes. The principles investigated are based on the following four principles most prominent in empirical justice research: the principle of equity, the principle of entitlement, the equality principle, and the principle of need (Adriaans et al., 2020, p. 4).[1] The main research question this thesis asks is: "To what extent do normative principles shape people's opinions on inheritance taxes?"

Sachweh finds that merit is the most popular principle of social justice (Sachweh, 2016, p. 306), and inequality research also identifies merit as one of the most relevant factors in people's fairness evaluations (Almås et al., 2024, p. 64). Besides being identified as a core principle of social justice, merit is mentioned in public debates to justify positions in favor of and against inheritance taxes (Parlament Österreich, 2026b). Liebig and Sauer argue that points made in public debates can be a reflection of "*…structural conditions within a society.*"(Liebig & Sauer, 2016, p. 46). Based on this, this thesis explores which positions about inheritance taxes can be derived from the principle of merit. The next principle explored in this thesis, the so-called family principle, is considered based on its substantial presence in (previously) existing frameworks of inheritance taxation (Steinbrenner et al., 2024). This again relies on Liebig and Sauer, who argue that institutional design can reflect perceptions of justice within a society

[1] In the concrete context of inheritances, the equity principle is more commonly referred to as the merit principle and the entitlement principle provides the basis for what is commonly referred to as the family principle. This thesis therefore works with the latter concepts.

(Liebig & Sauer, 2016, p. 43f). Finally, the equality principle and the need principle are gathered under the term "principles of redistribution". They are considered because the redistributive effect of inheritance taxes is frequently highlighted and is the most common rationale for their application (OECD, 2021, p. 79).

The main hypothesis of this thesis is that *people's opinions about inheritance taxes are substantially shaped by (dis)agreement with normative principles*. Based on the literature, it further develops the following hypotheses:

*H1: People who strongly refer to merit and have an individual understanding of property will be less(more) supportive of inheritance taxes if they argue from the perspective of the testator(heir).*

*H2: People who strongly refer to merit and have a family-based understanding of property will be less supportive of inheritance taxes.*

*H3: People who strongly refer to redistribution and have an individual understanding of property will be more supportive of inheritance taxes.*

*H4: People who strongly refer to redistribution and have a family-based understanding of property will be more supportive of inheritance taxes, conditional on preferential treatment for family members or family businesses.*

The thesis thus seeks to contribute to the existing literature by examining how different attitudes toward the normative principles of merit, family, and redistribution shape people's opinions on inheritance taxes. In a first attempt to test its hypotheses, it explores the reasoning of major political parties and public institutions in Austria. Finally, it applies a quantitative approach and analyzes survey results from a population-representative quota sample, stratified by gender, age, educational attainment, and province, to understand how the principles shape people's opinions.

Unlike previous surveys, this survey does not just ask about general agreement with inheritance taxation or agreement with a specific model (Fessler & Schürz, 2020, p. 470). It provides novel insights by asking questions that range from people's general perceptions of justice to their fundamental understanding of what an inheritance is. In analyzing this data, this thesis seeks to go beyond statistics on general agreement and examine whether and to what extent normative principles influence people's levels of agreement and disagreement with inheritance taxation. It asks both people who are in favor of and against inheritance taxes in general: which factors would make an inheritance tax (more) justifiable and whether it should be context dependent. This is supposed to help gain a more holistic understanding of what people worry about when they argue for or against inheritance taxes.

The thesis draws mostly on literature from philosophy, economics, sociology, and current media reports. It works with theories from philosophers such as Mill, Nagel, and Nozick. Philosophical theories provide the basis for the arguments that are presented and developed. The economic literature provides data on current levels of wealth inequality and predictions about real-world consequences, including potential revenue and changes in incentive structures. Moreover, the economic literature provides insights into models currently applied in other countries. Sociological literature provides an overview of the development of inheritance taxes, the debate over inheritance taxes, and prior discourse analyses. Current media reports describe the debate over inheritance taxes among Austria's main political parties and the normative principles they refer to.

This thesis consists of nine chapters, including this introductory chapter. As part of this introductory chapter, the situation regarding inheritance taxes in Austria is specified in greater detail. The chapter addresses the historical development, the most recent debate, and the economic potential of an inheritance tax. Chapter 2 presents the theoretical background of this thesis by introducing the merit principle, the family principle, and the principles of redistribution, along with their theoretical implications. Based on this, Chapter 3 derives the main hypotheses of this thesis. Chapter 4 provides an initial contextualization and examination of these hypotheses based on publicly expressed positions. Chapter 5 presents the methodological approach chosen for this thesis, the implementation of which, along with the results of the present study, are described in Chapter 6. Chapter 7 provides an in-depth discussion of the study's main findings along with some relevant limitations. Finally, chapter 8 concludes and gives an outlook for further research.

## 1.1. Austria’s Inheritance Tax before 2008

The first inheritance tax system in Austria was introduced in 1759 (Moser, 2013, p. 102). Moser explains that at this time, it was introduced with a certain allowance and justified by the claim that the wealthy could easily afford to spare a moderate share of what they received through inheritance. According to Moser, the tax was eventually used not to support the poor, but to finance the Seven-Year War. In 1955, the so-called “Erbschafts- und Schenkungssteuergesetz” (“Inheritance and Gift Tax Act”), which served as the basis for the law in force until 2008, was introduced (Moser, 2013, p. 106). Moser states that the law was based on the German equivalent of 1925 and further describes it as follows. First, he elaborates that the tax was to be applied as an inheritance tax, not a bequest tax. This, according to Moser, means that taxation is based on what the heir receives, not the entire bequest. He explains that this allows for the differentiation that the law further made, namely by degree of relationship and the total value of the inheritance. Hence, Moser argues, instead of taxing the sum of what the testator left behind, the law focuses on what each individual heir receives and taxes that amount. Consequently, two people who inherit from the same person might have to pay different tax rates (Moser, 2013, p. 103ff).

The tax rates were tiered into 5 classes: class one for spouses and children; next, grandchildren and great-grandchildren; then siblings, parents, grandparents, and stepparents; then children-in-law, parents-in-law, nieces and nephews; and finally, all other heirs were taxed at the highest rate (Moser, 2013, p. 103). According to Moser, this class was first identified, and then the amount of the inheritance determined the tax rate. The larger the inheritance, the higher the tax rate. While inheritances from level 1 were taxed between 2 and 15%, inheritances from level 5 were taxed between 15 and 60% (Moser, 2013, p. 103).

Another distinction that later led to the abolition of the tax was already in place by then, namely, the different valuations based on asset type (Moser, 2013, p. 103f). The constitutional court criticized the way assets were evaluated as favoring real estate and thus violating the principle of equal treatment (Moser, 2013, p. 104f). Bernhofer et al. argue that major discrepancies began to arise due to the price development of real estate (Bernhofer et al., 2024, p. 71). According to Moser, such discrepancies were the reason the constitutional court eventually ruled the law unconstitutional and demanded equalization of asset types (Moser, 2013, p. 104).

Moser explains that there would have been two options for the legislator to maintain the tax. Moser calls the first solution the simplest but worst solution. This solution would have been to incorporate the aspects the court ruled unconstitutional into the Constitution (Moser, 2013, p. 105). Moser calls this approach of making something ruled unconstitutional part of the Constitution a "trick." He states that luckily, it was not applied in this case. The second option Moser suggests is that the legislator make the required corrections to the tax's concrete design. Moser also stresses that the constitutional court explicitly did not rule against taxing inheritances per se (Moser, 2013, p. 105). Marterbauer and Schürz argue that the demanded corrections in the shape of a reform would have been possible (Marterbauer & Schürz, 2007, p. 48). Moser explains that the constitutional court provided a deadline for the legislator to make the corrections, which was July 31st. Eventually, the legislator let the deadline pass, so neither option was used. Instead, inheritance taxes were abolished on 1st of August 2008 and have remained so ever since (Moser, 2013, p. 106).

## 1.2. Resurgence of the Debate in 2026

The debate over inheritance taxes has recently resurged in public and political discourse in Austria, thereby impacting the context in which people shape their opinions. The following chapter sketches how this resurgence came about. To make this chapter more accessible, I will first provide some basic background about the composition of the Austrian government based on information published by the Austrian parliament (Parlament Österreich, 2026a).

In Austria, the government currently consists of a coalition between three different parties. The party holding the office of the Chancellor is the Austrian conservative party, the "Österreichische Volkspartei" (short "ÖVP"). Next, the party holding the office of the Vice-Chancellor is the social democratic party called the "Sozialdemokratische Partei Österreichs" (short: "SPÖ"). Both these parties hold 9 chairs in the government. The smaller party with 3 chairs is Austria's liberal party, "Das Neue Österreich und Liberales Forum" (short: "NEOS").

Recent academic and policy-oriented work had already provided the basis for a renewed debate on inheritance taxation in Austria (Bernhofer et al., 2024; Derndorfer & Premrov, 2025;

Grünberger et al., 2024). The issue then received broader public and media attention when, according to the Austrian newspaper "Der Standard" the SPÖ reacted to the ÖVP's suggestion to hold a referendum about a potential extension of Austria's compulsory military service (Der Standard, 2026b). On February 4, the state secretary Michaela Schmidt from the SPÖ suggested that such a referendum could also be used to ask the Austrian population about their opinion on an inheritance tax (Der Standard, 2026b). The next day, the same newspaper reports on the ÖVP's reaction, captured in a national TV interview. "Der Standard" reports that the state secretary of finances, Barbara Eibinger-Miedl from the ÖVP, expresses clear rejection of the SPÖ's idea (Der Standard, 2026c). On the same day, another Austrian newspaper, the "Kleine Zeitung", reports on how the office of the Vice-Chancellor, Andreas Babler, classifies Schmidt's suggestion. According to "Kleine Zeitung," the SPÖ does not officially demand such a referendum and will take such decisions only in cooperation with the other coalition partners (Kleine Zeitung, 2026). Six days later, on February 11, Austria's state media, the" ORF" reports that the oppositional green party "Die Grünen – Die grüne Alternative" has started a petition to tax the "super rich". According to ORF, this petition proposes an inheritance tax with allowances up to 1 million euros and exemptions for primary residences, family businesses, and farms (ORF, 2026).

The most recent development is that on February 25, the Green Party introduced an urgent motion in parliament suggesting the model from their petition for a parliamentary vote (Der Standard, 2026a). According to "Der Standard", the motion was rejected by all other parties. The minister of finance, Markus Marterbauer (SPÖ), defends this decision, arguing that the SPÖ generally supports an inheritance tax, but that a factual debate is needed first, and the introduction of the tax can follow in the next legislative period (Der Standard, 2026a).

## 1.3. Potential of an Inheritance Tax today

To properly contextualize the debate about inheritance taxes, it is important to investigate the predicted effects of an inheritance tax in Austria. Inheritance taxes can be seen as a tool to reduce wealth inequalities among members of a society (Fize et al., 2022, p. 2). To analyze whether and under which model this holds for Austria, the following chapter discusses what previous literature finds in this regard. Moreover, it presents the most recently suggested model in the political debate, namely the inheritance tax framework suggested by “die Grünen”. These insights are crucial for questions about the general relevance of an inheritance tax.

A central point in calculations of the potential returns from inheritance taxes concerns the exact design of the tax. Many models proposed in public discussions assume tax allowances of up to one million euros (Die Grünen – Die Grüne Alternative, 2026b; SPÖ, 2023). So, under such models, only amounts above one million euros are taxed. This excludes 99% of the Austrian population, as their expected inheritances are below this threshold (Grünberger et al., 2024, p. 31).

Inheritance taxes can be further differentiated in multiple respects beyond the amount of the inheritance. As already mentioned, Austria’s former inheritance tax used to differentiate by degree of relationship (Moser, 2013, p. 103). Another possibility is found in the German legal system. Germany still has an inheritance tax in place that once inspired Austria’s (Moser, 2013, p. 103; Vogel & Künemund, 2013, p. 186). Like the Austrian system used to do, it differentiates by degree of relationship and amount of inheritance (Vogel & Künemund, 2013, p. 187). However, it further distinguishes between types of inherited wealth and treats businesses favorably (Vogel & Künemund, 2013, p. 187). German law specifies that business assets are evaluated based on the business's maintainable annual earnings estimated from previous operating results (Bewertungsgesetz, 1991, § 201; Erbschaftsteuer- Und Schenkungsteuergesetz, 1974, § 13a). The heir may largely avoid the tax if they continue operating the business for the required holding period (Erbschaftsteuer- Und Schenkungsteuergesetz, 1974, § 13a).

Another differentiation in the application of inheritance taxes in Germany concerns real estate, which can remain tax-free if it is used by the heirs for at least 10 years after the testator’s death and does not exceed a certain size (Vogel & Künemund, 2013, p. 187). The amount of the inheritance, degree of relationship, type of wealth, and the heir’s use of the inherited wealth are only some of the possible points for differentiation, which vary widely across countries (OECD, 2021, p. 137).

Grünberger et al. describe a recent statistic from the European Central Bank and explain that, based on it, Austria is the country with the second-most unequal distribution of private wealth in the Eurozone (Grünberger et al., 2024, p. 22). According to them, more than half of the country's wealth is held by 5% of the population. Further, they suggest that other statistics show that the top 1% of the Austrian population holds up to 40% of total wealth. In response to these statistics, Grünberger et al. argue that such high concentrations of wealth not only affect today's society but also future ones, as social mobility is significantly limited by intergenerational wealth transfers.

The literature emphasizes the major impact of inheritance on people's rank in the distribution of wealth and the comparatively low impact of income (Alvaredo et al., 2017, p. 240; Grünberger et al., 2024, p. 22). Grünberger et al. state that while in Austria an inheritance on average increases one's rank in the distribution of wealth by 17 percentiles, an income increase of more than 50 percentiles would be necessary to reach this position. They conclude that inheritances in the context of high wealth concentration threaten meritocratic ideals, as the impression arises that descent is far more influential than merit.

Grünberger et al. discuss the predicted evolution of inheritances in Austria and analyze the potential effects of an inheritance tax across five models. They use two proportional models, two progressive models, and one model based on the one currently in place in Germany. Across all five models, Grünberger et al. predict that at least 98% of the population remains unaffected by an inheritance tax (Grünberger et al., 2024, p. 33). The authors also note that potential tax revenue increases substantially (almost doubles) under all models over the next 25 years. According to their calculations, which account for potential tax evasion, the revenue is estimated at between 900 million and 1.8 billion euros in 2025, growing to between 1.8 billion and 2.9 billion euros in 2050 (Grünberger et al., 2024, p. 34). They argue that the expected passing of the baby boomer generation is the reason for this substantial increase. For one thing, they argue, this is because this generation contains cohorts with very large birth rates, so many deaths result in a high amount of taxes. For another thing, this is because this generation is relatively wealthy (Grünberger et al., 2024, p. 36).

In general, they predict the overall volume of inheritances to grow from 21.5 billion euros to almost twice that amount, namely 40.8 billion euros, between 2025 and 2050 (Grünberger et al., 2024, p. 31). The arithmetic mean of inherited wealth will rise from 20,000 euros to 33,000 euros in 2050. They also note that the average inheritance is clearly above the mean, namely at 83,000 euros in 2025 and 103,000 euros in 2050. This fact, according to Grünberger et al., also suggests a concentration at the top of the inheritance hierarchy. Grünberger et al. note that fewer than 1% of the population is expected to inherit more than 1 million euros. In their conclusion, Grünberger et al. contextualize their findings in a way favorable to inheritance taxes (Grünberger et al., 2024, p. 36f).

Some political parties also publish estimates for their suggested model of inheritance taxation (Die Grünen – Die Grüne Alternative, 2026b; SPÖ, 2023). The most recent suggestion came from Austria's Green Party, "die Grünen". In what follows, this model and its estimated returns will be presented. This is the model that they suggested for the petition they started in February 2026 (ORF, 2026).

On the official website of "die Grünen", one can find their programs for each national election since 2008, and there is always either criticism of the abolishment or an active demand for a reintroduction (Die Grünen – Die Grüne Alternative, 2026a). In February 2026, they launched a petition proposing the following inheritance tax model (Die Grünen – Die Grüne Alternative, 2026b). There should be tax allowances for inheritances below 1 million euros, and inherited real estate used as a primary residence should be allowed up to 1.5 million euros. These allowances should be summed up over people's lifetime, so that someone who, for example, inherits 750,000 € in one instance and 500,000€ in another, should still pay the tax once the one million euro limit is reached. Further, small family businesses should also be exempted from the tax. The tax should be progressive, taxing everything between 1 million and 5 million euros at 25%, everything between 5 and 10 million euros at 30%, and everything above 10 million euros at 35%. "Die Grünen" estimate that such an inheritance tax would yield at least 1,5 billion euros of revenue each year (Die Grünen – Die Grüne Alternative, 2026b). Compared with the five models by Grünberger et al., this estimation seems reasonable. It is most similar to their fourth model, which the authors estimate will yield returns of about 1,8 to 2,4 billion euros in 2025 (Grünberger et al., 2024, p. 34).

To sum up the discussion on the potential of inheritance taxes, one can say that estimates of tax revenue range from 1 to 2 billion euros. Whether or not this is an amount for which it is worth putting in all the administrative effort is not to be judged in this thesis. However, the predicted increase in this revenue over the next 25 years is to be highlighted. Even with very conservative calculations that account for potential tax avoidance, Grünberger et al. find that a doubling of revenue can be expected. They have convincingly argued that the upcoming passing of the baby-boomer generation will be substantially relevant for the future development of wealth inequalities in Austria.

# 2. Theory: Normative Principles

Research suggests that historically increasing levels of inequality are linked with growing interest in social justice in a society (Liebig & Sauer, 2016, p. 46). Considering Austria's high levels of wealth inequality and the major impact of inheritances (Fize et al., 2022, p. 2; Grünberger et al., 2024, p. 2), this issue is likely to be societally relevant. As mentioned in the introduction, a report about the European Social Survey identifies four basic principles that determine whether people deem inequalities fair or unfair (Adriaans et al., 2020, p. 4). These are the principles of equity, entitlement, equality and need. Among these four principles, the principle of equity receives by far the highest level of agreement in European countries (ranging almost unanimously from 70% to 90%). This principle suggests that "*the distribution of goods and burdens should be based upon individual inputs, that is the more someone contributes, the more that someone should receive*."(Adriaans et al., 2020, p. 4). Under this definition, this principle is referred to as the principle of merit in other contexts. Agreement with this principle is particularly high, and disagreement is particularly low in Austria, with 90% agreement and only 2% disagreement (8% remain neutral).

A further analysis of fairness literature, including a novel study with worldwide data from 60 countries, confirms that whether we perceive a level of inequality as fair or unfair largely depends on how it came about (Almås et al., 2024). Almås et al. argue that a crucial factor for people across countries is that of merit. According to them, people are substantially more likely to perceive an inequality as fair if they interpret a situation as a result of merit rather than luck. In a comprehensive analysis, Sachweh identifies merit as the most popular principle of social justice (Sachweh, 2016, p. 306). Given the vast body of literature suggesting merit as a key driver of opinions on fairness, this thesis explores the consequences of the merit principle in the context of people's opinions on inheritance taxes.

The following chapter discusses theories on whether inheritance taxes can be seen as taxes on merit. If someone agrees strongly with the merit principle, are they rather supportive or unsupportive of inheritance taxes? Finally, this chapter also raises the question of whether some people might regard merit as an inappropriate normative reference point for taxation.

## 2.1 The merit principle

When thinking about what gives people the right to property in the first place, John Locke argues that only labor can do so (Locke, 1690/2010, p. 23). He discusses the problem that initially, all things in nature did not belong to anybody, and that some processes must justify the individual's acquisition of property. Consequently, the more labor someone performs, the more property they can acquire.

This idea is closely related to the modern ideal of meritocracy. Cambridge dictionary defines meritocracy as "*a social system, society, or organization in which people get success or power because of their abilities, not because of their money or social position*" (*Meritocracy*, n.d.) This ideal is particularly popular in the US (Beckert, 2007, p. 30; Sandel, 2021, p. 26). In his book "The Tyranny of Merit", the philosopher Michael Sandel argues that, for both Democrats and Republicans, it is essential to convince voters that their program will advance meritocratic values. Sandel notes that presidential candidates from both parties have frequently used the following slogan, seen as an expression of meritocratic ideals: *"as far as their talents will take them"* (Sandel, 2021, p. 26). So, the desire for a meritocratic society unites people in the US across the political spectrum. What people, according to Sandel, disagree heavily about are the means by which such an ideal is supposed to be reached.

This ideal has also shaped the debate over inheritance and inheritance taxation in Germany and Austria (Beckert, 2013, p. 42). Whether inheritance taxation supports meritocratic values is a matter of debate. The following chapter will argue that this is because, in the context of inheritance taxation, the merit principle gives rise to a fundamental dilemma. Depending on how one applies the merit principle, it can justify a full abolition of inheritance taxes up to high inheritance tax rates, even at a confiscatory rate. The reason that the following chapter identifies is that inheritance situations involve several players. Depending on whom the merit principle is applied to, it can help determine an anti- or pro-inheritance-tax stance. The following discussion will present, in turn, possible merit-principle-derived arguments with a focus on the testator, the heir, the state, and the beneficiaries of an inheritance tax.

***Table 1**: Implications derived from the merit principle through different perspectives*

| Perspective | 2.1.1 Testator | 2.1.2 Heir | | 2.1.3 State | | 2.1.4 Beneficiaries |
|---|---|---|---|---|---|---|
| **Merit** | full merit | a) no merit | b) some merit | a) no merit | b) some merit | no merit |
| **Implication** | no inheritance taxes | up to confiscatory inheritance taxes | max. low inheritance taxes | no inheritance taxes | min. low inheritance taxes | no inheritance taxes |

Table 1 provides an overview of the possible implications for an inheritance tax when applying the merit principle from one of the various perspectives identified in the following chapter.

### 2.1.1 The testator's perspective

When looking at John Stuart Mill's theory, the dilemma resulting from the merit principle becomes evident. He suggests that testators should be fully free to bequeath their property as they please. They have this right because they have created their property through their own work (Mill, 1885/2009, p. 200f). The right for exclusive disposal is integral to Mill's understanding of property. However, Mill does not view inheritances solely from the testator's perspective. He explicitly stresses that inheritance should not be protected in the same manner as bequest (Mill, 1885/2009, p. 201). In this way, he also applies the meritocratic principle to the heir, suggesting a second perspective for the overall situation.

The following chapter explores prominent positions from the first perspective, namely that of the testator. Moreover, it presents previous findings about the prevalence and kinds of merit-based arguments from the testator's perspective in people's attitudes towards inheritance taxes. Finally, it presents findings on the prevalence of a dilemma when another perspective is adopted, leading to the next chapter, which discusses the heir's perspective.

From the testator's perspective, literature provides the following argument against inheritance taxes. Some suggest that the taxation of inheritances could reduce overall productivity by reducing the degree to which effort is proportional to outcomes (Kopzuk & Slemrod, 2000, p. 3ff; Sinn, 2016). Kopzuk and Slemrod explain that this is because an inheritance tax can create a substitution effect, making saving and working for an inheritance relatively more expensive, and potentially leading people to reduce their efforts. Sinn is also worried about disincentivizing economically productive behavior through an inheritance tax. He argues that inheritance taxes can drive the middle class out of business creation and maintenance. Since this would reduce employment, he argues, an inheritance tax would also endanger employees (Sinn, 2016). Applying the merit principle solely through the perspective of the testator, hence implies an anti-inheritance tax attitude. If one wants to maximize the proportionality between merit and outcome and looks at the testator, then "full" merit is given, therefore, none of the outcome should be taxed.

A survey experiment with a representative sample from the US and a discourse analysis of an Austrian and a German newspaper's online forums suggest that, also among people, the merit principle serves as the basis for a commonly used argument against inheritance taxes. In a sample of US citizens, Freyer and Günther find evidence that the testator's merit is a major factor in people's opposition to inheritance taxes. They suggest that people's opposition to inheritance taxes might not necessarily reflect opposition to redistribution, but rather a lack of prioritization. According to Freyer and Günther, meritocrats do perceive people born into unequal starting conditions as unfair, but they think that when these inequalities result from inheritance, they are justified by the merit of the testator (Freyer & Günther, 2023, p. 37). In their analysis, Beckert and Arndt find that 13% of opponents of an inheritance tax refer to the merit principle and to either a testator- or beneficiary-focused logic (Beckert & Arndt, 2017, p. 280). According to Beckert and Arndt, people who regard the testator as meritorious see the testator as particularly productive and as having a less wasteful lifestyle. They find that these characteristics are seen as positive and worthy of support. An inheritance tax would be harmful because it would discourage these people from continuing to act this way (Beckert & Arndt, 2017, p. 280).

Since the merit principle can be applied from various perspectives, it can yield different conclusions (McCaffery, 1994, p. 342; Stantcheva, 2021, p. 18). Freyer and Günther talk about "the dilemma of meritocracy", as "*by meritocratic standards, the resulting inherited inequality is just and unjust at the same time…*"(Freyer & Günther, 2023, p. 3). They stress that, depending on whether the parents' or the children's position is adopted, the merit principle gives rise to fundamentally opposed positions. Stantcheva provides findings that support the theory about the existence of a dilemma, with a majority of 61% of respondents deeming inheritance taxes to be unfair given the testator's merit, but only 32% of respondents deeming a situation in which some children have better access to amenities to be fair (Stantcheva, 2021, p. 18).

### 2.1.2 The heir's perspective

#### *a) No merit*

Mill suggests that heirs, other than the testators, have not worked for what they receive through inheritance and hence have not produced it. He states: "*It follows, therefore, that although the right of bequest, or gift after death, forms part of the idea of private property, the right of inheritance, as distinguished from bequest, does not*."(Mill, 1885/2009, p. 200f) Eventually, his account argues against taxing bequests while simultaneously taxing inheritances. At first, these seem like the same things, just from two different perspectives, and hence hard to apply in an actual tax framework. However, Mill formulates what this distinction would look like in practical terms. He suggests that property that is willfully passed on by the owner to another person, either through gifting or in testamentary form upon death, can rightfully be claimed by the beneficiaries. Yet he suggests that children or other relatives should have no right to property that the owner did not explicitly intend to transfer to them. The only exception Mill makes is that children have a claim to what they need for *"...a fair chance of achieving by their own exertions a successful life*."(Mill, 1885/2009, p. 201) Other than that, children have no claim over their parents' property according to Mill.

Along these lines, Mill brings up another point for limiting the heir's claim over an inheritance. He argues that, besides not having put any effort into building the inheritance, receiving it will cause the heirs to invest less effort in their lives than they otherwise would. In sum, there is a significant disproportionality between outcomes and merit, caused by inheritance. Mill, therefore, suggests limiting the amount that heirs can receive through inheritance by means of an inheritance tax (Mill, 1885/2009, p. 624f). According to Mill, an individual should not inherit more than *"...the amount sufficient to constitute a moderate independence."* (Mill, 1885/2009, p. 594). Paradoxically, he suggests that this should also apply to willfully disposed property such as gifts or testamentary inheritances (Mill, 1885/2009, p. 624), which would violate his previously established understanding of private property.

Proponents of inheritance taxation commonly argue from the heir's perspective. The unifying idea is that since heirs have not worked for their inheritance, they do not deserve to have full claim over it. Because of that, an inheritance tax should reduce the amount of wealth passed on to heirs. Advocates of this position offer differing suggestions about how limiting the tax should be. While John Stuart Mill suggests limiting inheritances to what children need to build their own successful lives, confiscatory liberals such as Orestes Brownson defend an inheritance tax at a confiscatory rate (Beckert, 2013, p. 51). Brownson holds that a person can acquire property only by working for it and thereby creating it (Brownson, 1840, p. 64). Moreover, with reference to Jeremy Bentham and John Locke, he defends that a person’s property is only their property as long as they are alive. Once someone dies, their property rights expire, and whatever they leave behind returns to society through the state (Brownson, 1840, p. 69). He suggests that other concrete individuals should not have any preferential right over the property. “*...it follows, that the child stands in relation to the property of the father, precisely as stands any other individual, having equal and only equal claims to the inheritance.*”(Brownson, 1840, p. 72). According to him, property acquisition must be based solely on merit.

Brownson’s position is particularly indicative of certain streams in the US that argue that the ideal of a meritocratic society can be achieved only through equality of opportunity (Beckert, 2004, p. 204). According to Brownson, inheritances at any level unavoidably create competitive advantages and disadvantages. “*But equal chances imply equal starting points. Nobody, it would seem, could pretend that where the points of departure were unequal the chances could be equal*.”(Brownson, 1840, p. 60). Therefore, inheritances should be abolished in the first place (Brownson, 1840, p. 61).

In chapter 2.3.2, I discuss Nozick’s ideas about inheritance taxation. While he focuses more on the particularities of familial relationships and the problems of dynastic wealth concentration in his logic, he uses the merit principle in his practical formulation of the “Subtraction Rule”. His idea is to leave inheritances tax free when what is passed on was created by the parents. If, however, the parents had already inherited part of what is now to be passed on again, then this part should not be passed on again (Nozick, 1991, p. 32ff). So, tax-free inheritances from this perspective would only be possible as long as the bequeathing party has demonstrated merit.

Another merit-related argument, from the heir's perspective, describes inheritances as instances of luck (Halliday, 2018, p. 77). Luck can be interpreted as the opposite of merit. If someone receives something by luck, it is a result of personal circumstances rather than personal choices (Halliday, 2018, p. 75). This is what luck egalitarianists are worried about, according to Halliday. They deem unequal outcomes from pure luck as unjust (Halliday, 2018, p. 75).

Finally, one can conclude that applying the merit principle from the perspective of the heir allows for deriving arguments in favor of inheritance taxes up to a confiscatory rate. Gosepath puts it as follows: "*According to any reasonable interpretation of 'merit', the wealth which people acquire through inheritance has nothing to do with having earned something through productivity and achievement. On the contrary: inherited wealth is undeserved, in the sense that it is not the product of one's own effort. Whether and how much one inherits is rather a matter of arbitrary and undeserved social or material familial differences. So, inequalities are objectionable if they are produced by arbitrary factors such as the wealth of your parents. But they are not objectionable if they follow from your own effort."(Gosepath, 2022, p. 25).*

#### *b) A certain level of merit*

The thus far presented merit-based arguments, focusing on the heirs' perspective, support a pro-inheritance taxation stance. However, there are arguments with merit and heir in mind that go against inheritance taxation.

First, from the heir's perspective, the merit principle is closely linked to the family principle discussed in chapter 2.2. This principle holds that property is built within the family and therefore belongs to the family in the first place (Gross et al., 2017, p. 99). From this perspective, inheritances are not even seen as instances of property transfers (Beckert, 2007, p. 28; Gross et al., 2017, p. 99). According to this position, which dates back to Georg Wilhelm Friedrich Hegel, heirs step into their right to the property that was already joint property (Hegel, 1820/1981, Section 178). This thesis, therefore, argues that applying the merit principle from the heir's perspective, in light of the family principle, provides a clear argument against inheritance taxation. Since the full extent of merit has been performed by the family to which the heir belongs, the full outcome should also belong to the family. Taxing family property would be an unjustified act, as it reduces the proportionality between merit and outcome, which is the basic intuition of the merit principle.[2]

Another argument from this perspective provides a basis for opposing confiscatory inheritance taxes and supporting mild forms of inheritance taxation. The idea is that the testator and heir are usually in a relationship with one another, and in willfully passing on an inheritance, this special relationship is expressed (Hongler, 2021, p. 335). Gross describes the argument that, since heirs are often family members or others who supported the testator during their lifetime, inheritances reflect their efforts. By offering their support, these people have shown a certain level of merit that makes them deserving of compensation (Gross et al., 2017, p. 99f). Gross argues that from this perspective, it is wrong to say that heirs should receive nothing or much less than what the testator bequeaths to them. However, Alstott, for example, argues that this does not mean that inheritance taxation is fully unjustified (Alstott, 2008, p. 12). She argues that the special relationship between the heir and the testator does not preclude an inheritance tax.

Based on this discussion, I derive the following argument from the perspective of the heir. Even if heirs have supported the testator in building or maintaining their wealth, they are not the ones who performed merit to the degree that the testator did. The extent to which the heir participated can vary greatly. However, to provide a uniform solution, one might assume that heirs at least partially deserve an inheritance based on their own merit and therefore introduce only a mild form of inheritance taxation or one that gives preferential treatment to family members. Favorable taxation acknowledges the heir's merit as well as that the predominant contribution comes from the testator and not the heir.

The following example from Austria shows that legal systems can acknowledge such considerations and that there are options to account for merit on a case-by-case basis.
In the Austrian legal system, the so-called "Pflegevermächtnis" ("care legacy"), care is recognized as a form of merit that is rewarded during inheritance proceedings (Zöhrer, 2018, p. 25). If a closely related person took substantial care of the testator for at least 6 months before the testator's death, they have a claim to be rewarded for this (Pflegevermächtnis, 2017).

[2] In a set of deliberative workshops Lewis and White detect this logic among opponents of an inheritance tax.(Lewis & White, 2006, p. 27)

This claim exists in addition to the forced share that the caretaker might have a claim over anyhow (Zöhrer, 2018, p. 30). This shows that the merit principle is relevant to Austrian inheritance law. In this example, merit is not rewarded through a tax reduction or exception. Instead, it is rewarded through a merit-based bonus system. Hence, the logic of the merit principle still applies. More merit demonstrated can yield higher outcomes for the respective heir.

In summary, this chapter has identified that applying the merit principle through the lens of the heirs' participation in building an inheritance provides an argument against confiscatory inheritance taxes or in favor of only mild forms of inheritance taxation. One might argue that heirs usually have shown a certain level of merit. The extent can be different from case to case. Legal systems like the Austrian might take these differences into account by granting higher claims to heirs who provided care prior to the testator's death. Combining the merit principle with the family principle even provides an argument against any level of inheritance taxation, as the full merit was performed by the family, and the property belongs to it. So, to ensure proportionality between merit and outcome, the family should have a claim to the full property, irrespective of the generation currently in charge of it.

### 2.1.3 The state's perspective

#### *a) No merit*

The next party that is potentially involved in situations of inheritance is the state. In some legal systems, such as Austria, the state is involved only when the testator has no close relatives and did not make a will bequeathing property (Allgemeines Bürgerliches Gesetzbuch, 2017). Under these circumstances, the state has the right to acquire the inheritance (Allgemeines Bürgerliches Gesetzbuch, 2017). In other legal systems, such as Germany, the state is more frequently involved in inheritance matters, as it has an inheritance tax system in place (Erbschaftsteuer- und Schenkungsteuergesetz (ErbStG) 1974). The following chapter argues that this party can also be viewed through the lens of the merit principle. And it suggests that again, arguments for both sides can arise. Just as the heir can be portrayed as an undeserving party, the state can be portrayed as an undeserving party, since it did not build the wealth. However, it is argued that it can also be portrayed as a deserving party based on merit, as it had a relevant impact on individuals building wealth by providing education or essential infrastructure.

The first line of argument goes against inheritance taxes. The state did not show merit to deserve a share of the inheritance. This argument is not very frequent in the literature. Some authors, such as Murray Rothbard[3], would agree with this statement, but they oppose taxation and the state in general for multiple reasons (Rothbard, 2006). Rothbard takes a critical stance towards taxes not only from a meritocratic perspective, but also because, in his view, taxation in general cannot be considered a voluntary transfer. He even sees it as an instance of theft (Rothbard, 2006, p. 30). However, it is still worth mentioning as a potential line of argument to give a holistic picture of the different attitudes that can be derived from the merit principle.

While this point is rather uncommon in the literature, it does show up in the discourse around inheritance taxes. A popular argument among opponents of inheritance taxation is based on it: the claim of double taxation (White, 2008, p. 164). According to White, the argument reasons that the assets comprising an inheritance have already been taxed, and taxing them upon inheritance would constitute double taxation. When people acquire wealth over their lifetimes, they pay taxes on their salaries, which they use to build their wealth. Hence, the argument goes, the state does not have the right to tax it again when the owner passes it on (White, 2008, p. 164 f). In their analysis of the online discourse in newspaper forums, Beckert and Arndt find that 7% of those who argue against inheritance taxes use this logic (Beckert & Arndt, 2017, p. 282). I argue that, from this point again, the merit principle can be applied, deriving the following argument. Any merit the state provides by offering infrastructure or support, such as free education, is paid for by individuals throughout their lives by constantly paying the taxes that apply across all sorts of interactions. When an individual dies and leaves wealth behind, there are no further liabilities against the state.

### *b) A certain level of merit*

A second line of argument holds that the state plays a crucial role in people's wealth accumulation. Hence, it has shown merit and deserves to be rewarded by receiving a share of the inheritance. Because of this, an inheritance tax is justified. In her book „The Autonomy Myth", Martha Albertson Fineman criticizes that relations of dependence often remain unrecognized. She argues that when one thinks of dependence, images like that of a poor

[3] Rothbard defends radically libertarian positions that can be seen as ideological expressions rather than scientifically based theories (Bessner, 2014, p. 443)

mother who depends on the state's support to survive come to mind. Fineman thinks that this misrepresents the actual prevalence of dependency relations (Fineman, 2004, p. 31f). She argues that, in fact, every person has experienced phases of dependency, for example, throughout childhood, in cases of sickness, or even when building a business, there is dependence on the state's support through things like subsidies. Moreover, she suggests that there is also dependence on the state providing security and a legal framework for its people (Fineman, 2004, p. 270ff). Fineman's book is largely about relationships of care. Based on this, she shows that individuals can hardly be seen in isolation and as having created something autonomously. This omnipresence of dependence is at the center of the following argument. While Fineman provides a rather general theory, others apply the point to the concrete context of taxes (Murphy & Nagel, 2002; Voyiakis, 2026).

Voyiakis discusses the so-called "benefit principle" as a normative justification for taxes, meaning that tax burdens are justified by the benefits provided by the state, i.e., merit from the state (Voyiakis, 2026, p. 43). Murphy and Nagel state that: "*The conventional nature of property is both perfectly obvious and remarkably easy to forget. We are all born into an elaborately structured legal system governing the acquisition, exchange, and transmission of property rights, and ownership comes to seem the most natural thing in the world. But the modern economy in which we earn our salaries, own our homes, bank accounts, retirement savings, and personal possessions, and in which we can use our resources to consume or invest, would be impossible without the framework provided by government supported by taxes.*"(Murphy & Nagel, 2002, p. 8). The authors criticize the tendency of people to see things they are used to seeing as natural. They argue that if one is accustomed to a modern understanding of property, one can easily forget that it is not a natural law, but a construct created by state measures. As mentioned, the state provides the legal framework and security that give rise to private property in the first place. And all of this, as Murphy and Nagel explain, stems from taxes that must be acquired in some way.

Applying such positions in the context of inheritance taxes, one might argue that people's inheritances are substantially dependent on the state. First, by providing benefits that help people get into a place to build it through care, education, and a safe environment (Fineman, 2004; Voyiakis, 2026). Further, through different kinds of subsidies, for example, for businesses or homeowners (Fineman, 2004). Finally, the very understanding of property is dependent on the state's provisions (Murphy & Nagel, 2002, p. 8). In this sense, it can be argued that the state's merit is integral to people's inheritances. It is therefore reasonable for the state to claim a share of it in the form of inheritance taxes.

### 2.1.4 The beneficiaries' perspective

The fourth and final party to whom the merit principle can be applied in the context of inheritance taxes is the potential beneficiaries of the revenues from an inheritance tax. In an extensive literature research I did not find relevant works on this position.

However, I did come across it in the context of political debates, and also Beckert and Arndt mention it in their analysis of posts from online forums. Austria's right-wing party, the "FPÖ," calls the debate about inheritance taxes a "*debate of envy*"(Parlament Österreich, 2026b). This implies a reference to potential beneficiaries of the tax and that they do not see them as deserving of such benefits. Beckert and Arndt find that this perspective is relevant to some people's views on inheritance taxes (Beckert & Arndt, 2017, p. 280). They report that opponents of inheritance taxes argue that people with little inclination toward merit want to enrich themselves through an inheritance tax at the expense of those who are exceptionally willing to show merit. They quote the following comment: "*Sorry – everyone who is constantly crying out for other people's money should first learn a profession that allows them to earn good money and then work 70-80 hours a week for 10-20 years.*" (Comment 9, Spiegel Online, as cited in Beckert and Arndt 2017, 280; author's translation).[4] Due to the limited empirical evidence, it is difficult to assess the prevalence of this argument. At most, its existence can be established.

To conclude, I suggest that the concrete beneficiaries of an inheritance tax can be seen as those who have shown the least amount of merit and, according to the merit principle, are therefore the least deserving to receive a share of the inheritance. Because of this, one might derive an anti-inheritance tax position from this perspective. Of course, one might argue that the beneficiaries are part of the society, hence make up the state, and therefore the previous arguments should also apply to them. However, when strictly applying the merit principle, I

[4] Original German: "Sorry – alle die ständig nach dem Geld anderer schreien, sollten zuerst einmal einen Beruf erlernen, mit dem sich Geld verdienen lässt und dann 10–20 Jahre 70–80 Stunden die Woche arbeiten."

think that this relation is too indirect to justify inheritance taxes based on it. Individual beneficiaries cannot simply be equated with the state. Because of this, I argue that applying the merit principle through the perspective of potential beneficiaries implies an anti-inheritance tax attitude.

### 2.1.5 Summary

This discussion has shown that the merit principle can have serious implications for people's opinions about inheritance taxes. However, given that it can be applied from different perspectives in this context, the implications might vary widely. Hence, two people who both strongly agree with the merit principle can, based on it, come to fully opposing opinions about inheritance taxes.

In an inheritance situation with a potential inheritance tax, up to four parties may be involved. First, the testator who is the only necessary party, second, the heir, third, the state, and finally, potential beneficiaries of the inheritance tax. The testator can arguably be seen as a party who put in effort and, based on the merit principle, should receive an adequate outcome. An heir's position is potentially more controversial. On the one hand, it can be argued that the heir is presumed to have supported the testator throughout their life. Consequently, their efforts are in part responsible for the wealth that they now inherit. In this case, the merit principle also requires that the heir receive an adequate outcome, though adequacy is reached at a lower level than when the merit of the testator is looked at. On the other hand, it can be argued that the heirs receive the inheritance purely by luck (i.e., by birthright). The merit principle holds that the heirs do not deserve the inheritance.

Looking at the third party, the state, one might as well argue that since the state did not put effort into building up the wealth that is being inherited, the state does not deserve to benefit from it based on the merit principle. In fact, one might even say that the testator did something for the state in building the wealth, so they now merit favorable treatment. However, the state might as well be portrayed as a party that supported the testator throughout their life and in building the wealth. They provided essential infrastructure for the testator, including education, security, and care. From this perspective, the merit principle requires the state to be rewarded for this. Finally, there is the perspective of the beneficiaries of an inheritance tax. They can arguably be seen as uninvolved with the creation of the inheritance. Applying the merit principle to them requires their outcome to be close to zero.

Relying on the merit principle in forming one's opinion about inheritance taxes means that the meritocratic ideal is used as a reference framework. However, it is not necessarily the framework that must be consulted for reference. Beckert and Arndt identify an argument against applying the merit principle to questions of taxation in general. According to their analysis of online forum discussions, about 15% of proponents of an inheritance tax refer to the merit principle and stress that merit does not determine whether something is taxed in other contexts (Beckert & Arndt, 2017, p. 284). They argue that, in fact, merit is already heavily taxed through income taxes. In this context, the question of merit is much more straightforward. The merit for the income comes from the worker, yet in Austria, there are taxes of up to 55% (Unternehmensservice Portal (USP), 2026), meaning that the state largely reduces the proportionality between merit and outcome on a regular basis. Though sometimes criticized for being relatively high (Köppl & Schratzenstaller, 2015), the general principle of an income tax is far less debated than an inheritance tax (Beckert, 2007, p. 27; Grausgruber, 2019, p. 463). Hence, the question remains whether the merit principle is even an adequate framework for considering inheritance taxes. The following chapter suggests concerns for redistribution as an alternative framework and discusses their implications.

## 2.2 Principles of Redistribution

Besides evaluating taxes based on their effectiveness in promoting meritocratic ideals, their impact on society can also serve as a relevant reference framework. A 2021 study finds that most OECD countries that make use of inheritance taxes highlight their redistributive effects (OECD, 2021, p. 79). A recent EU report discusses concerns about rising wealth inequality and emphasizes the importance of wealth taxes, such as inheritance taxes, to address this issue. Among other taxes, inheritance taxes are described as "*…the backbone of wealth taxation*" (European Commission. Directorate-General for Taxation and Customs Union et al., 2026, p. 14). Murphy and Nagel stress that distributive justice must be considered in a theory about taxes (Murphy & Nagel, 2002, p. 37). They argue that with such a focus, promoting equality or reducing inequality within a society will be essential (Murphy & Nagel, 2002, p. 53). In the European Social Survey, such considerations for redistribution are captured by two distributive principles. First, the equality principle and second, the need principle (Adriaans et al., 2020, p. 4). In line with Konow, this thesis gathers together the two principles as they are united "*...by a concern for the welfare of those in society who are the least advantaged."*(Konow, 2003, p. 1194). Based on this, the term "Principes of Redistribution" is chosen. The following chapter explains the two principles and their concrete implications for an inheritance tax. In this chapter, positions based on the principles of redistribution are identified as supporting a pro-inheritance tax stance.

### 2.2.1 The equality principle

In the European Social Survey, the equality principle is defined as: "*everyone should be given an equal share of goods and burdens*" (Adriaans et al., 2020, p. 4). The survey finds that in Austria, roughly 55% agree with this principle, while 25% disagree with it (20% are indifferent). In the literature, the equality principle is understood as the counterpart to the merit principle (Kittel & Traub, 2024b, p. 2).[5] While the merit principle demands an allocation based on individual inputs, the equality principle demands an allocation independent of individual inputs (Kittel & Traub, 2024b, p. 2). To address this demand, redistribution is crucial when goods and burdens are unequally distributed.

Inheritance, as several studies have shown, has a significant impact on overall wealth inequality (Fize et al., 2022, p. 2; Grünberger et al., 2024, p. 22f). The distribution of goods and burdens is clearly unequal when inheritances are not taxed, since wealth accumulates over generations (Fize et al., 2022, p. 3f). According to Fize et al., this has led, and continues to lead, to growing inequalities over time. They, among others, suggest that, to address concerns about inequality, an inheritance tax could be used to provide a wealth endowment for all (Atkinson, 2015, p. 169f; Fize et al., 2022, p. 9). However, it is also clear that, even when inheritances are taxed, the distribution of goods and burdens will remain highly unequal because it depends on factors beyond what a person will inherit (Fize et al., 2022, p. 9). Fize et al stress that being born into a wealthy family is not only an advantage because of better access to money. They list the following advantages:" *…access to education, parental background, geographic concentration of poverty, and many other factors…*" (Fize et al., 2022, p. 9). They argue that all these inequalities need to be tackled through policies, but it is a lot harder to target the right part of the population, which is why they think a wealth endowment for all is more productive.

Fize et al. further argue that while, after World War 2, people could substantially improve their ranks in the wealth distribution through income from labor, this is now almost impossible. Reaching the top ranks of the wealth distribution happens almost entirely through inheritance (Fize et al., 2022, p. 4). Therefore, it can be argued that inheritances provide a key lever for

[5] To be precise, Kittel and Traub talk about the equity principle, but as I have already argued, in this context the merit and the equity principle can be used interchangeably.

promoting equality within a society.[6] Based on this, it can be said that from the perspective of the equality principle, an inheritance tax would be demanded.

### 2.2.2 The need principle

In the European Social Survey, the need principle is defined as: "*goods and burdens should be allocated in a way that ensures basic needs are covered*" (Adriaans et al., 2020, p. 4). The survey identifies this principle to be the second most popular principle of justice, right after the merit principle. In Austria, their findings suggest that more than 80% agree with the need principle, while only 5% disagree (15% remain neutral). The need principle demands redistribution to "*…make sure that everyone has enough…*"(Kittel & Traub, 2024b, p. 9).

The need principle takes into consideration that people vary in what they can achieve through their own efforts and demands that everyone, irrespective of their efforts, be given enough to achieve a certain minimum standard (Konow, 2003, p. 1199). Other than an equal distribution of goods and burdens, need satisfaction is measured less easily, due to its subjective nature (Kittel & Traub, 2024a, p. 119). Sachweh suggests relative income poverty as a potential tool for measuring need satisfaction within a country, given its simple measurability, high level of accessibility, and policy relevance (Sachweh, 2016, p. 303). The OECD reports that in 2021 roughly 10% of the Austrian population was affected by relative income poverty (OECD, 2024, Figure 6.4). Inheritances are not adapted to the needs of the recipients, and without a tax, they do not contribute to a redistribution in favor of those who do not have enough. An inheritance tax could be earmarked to benefit precisely these people. Research suggests that earmarking inheritance taxes might increase their popularity (OECD, 2021, p. 130).

Finally, I argue that leaving inheritances untaxed poses a threat to both the ideal of the equality and the need principle. Small shares of the population receiving large inheritances clearly opposes everyone receiving an equal share of goods and burdens. Similarly, this way of distributing resources is not at all guided by the needs of everyone. Therefore, I conclude that from a perspective that prioritizes redistribution (both based on equality and on needs), an inheritance tax would be demanded.

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[6] At this point it should be noted that Fize et al. stress that an inheritance tax alone cannot compensate prevailing levels of inequality of opportunity. They argue that it needs to go in hand with a progressive taxation of wealth or capital income (Fize et al., 2022, p. 14).

## 2.3 The family principle

In the specific context of inheritance taxation, the literature identifies another principle as particularly influential: the family principle (Beckert, 2007, p. 28f; Fessler & Schürz, 2020, p. 464; Steinbrenner et al., 2024, p. 33ff). In this context, questions like "How can inheritances be understood in terms of property rights?", "Do inheritances serve a certain purpose?" or "Can inheritance taxes be beneficial to affected families?" will be explored. The principle can be viewed as largely based on a principle from justice research, namely the principle of entitlement. A report about the European Social Survey suggests that the principle is "…*based on status, where both origins and past achievements play a role.*"(Adriaans et al., 2020, p. 4) These factors are also what the family principle is based on, it sees the right to an inheritance as based on origin and past achievements (Beckert, 2008, p. 524). The family principle therefore deals with the understanding of property in the context of inheritance, as well as a potential purpose of inheritance. Fessler and Schürz argue that "*The value of the family runs a lot deeper than economic motives. And family values rank higher than justice judgments.*"(Fessler & Schürz, 2020, p. 477).

Considering these findings, the following chapter also explores the impact of the family principle on people's opinions about inheritance taxes. This discussion provides implications for opinions about inheritance taxes. The consequences of the family principle are reflected in the concrete design of many inheritance tax frameworks (Steinbrenner et al., 2024, p. 37). In this chapter, the positions based on the family principle are identified as primarily underpinning an anti-inheritance tax stance.

### 2.3.1 Inheritances - property of who?

According to the family principle, property belongs to the family rather than the individual (Beckert, 2008, p. 524). So, in case someone dies, one does not think of the property that is left behind as this person's property (Beckert, 2008, p. 524). Instead, Beckert explains, the property has always been owned by the family and will now be used by someone else. "*Strictly speaking, the process of inheritance is not a property transfer but merely a redistribution of the theoretical shares among family members.*" (Beckert, 2008, p. 524). Therefore, if an heir inherits from their parents, they step into their right of joint ownership (Pedersen & Bøyum, 2020, p. 7). According to the family principle, the process of inheriting should be seen as the exercise of the heir's already existing property rights, there are no new rights that come into being (Pedersen & Bøyum, 2020, p. 7). A historically prominent representative of this understanding of property is Georg Wilhelm Friedrich Hegel (Yeomans, 2022, p. 181). He sees the family as a separate legal entity with the status of a person and a continuing demand for secured property and wealth (Hegel, 1820/1981, p. 208). Hegel deems the individual's pursuit of fostering the family as morally superior to pursuing their individual desires.

Traces of conflicting understandings of property in the context of inheritance taxes are evident in the concrete form of inheritance taxation that was in place in Austria (Berghuber et al., 2007, p. 44). Berghuber et al. argue that the understanding of property expressed in the concrete design of the tax is neither fully family-oriented nor fully individualistic. They suggest that, since the tax applies to the individual heir rather than the entire bequest, an individualistic understanding of property emerges. However, at the same time, tax rates would vary substantially depending on the degree of relationship between the testator and the heir (Berghuber et al., 2007, p. 44f). According to Berghuber et al., this highlights the political endeavor to protect family property and maintain it across generations.

As briefly mentioned in chapter 1.1, the Austrian system would differentiate between five tax "classes"(Erbschafts-Und Schenkungssteuergesetz, 1955, § 7). The higher the class, the higher the tax rate used to be (Erbschafts-Und Schenkungssteuergesetz, 1955). Class one was for spouses and children and applied tax rates of 2-15% (Erbschafts-Und Schenkungssteuergesetz, 1955, § 8). Class two intended rates between 4 and 25% for grandchildren and great-grandchildren (Erbschafts-Und Schenkungssteuergesetz, 1955, § 8). Class three was for siblings, parents, grandparents, and stepparents, and was intended to apply tax rates of 6 to 40% (Erbschafts-Und Schenkungssteuergesetz, 1955, § 8). Class four was for children- and parents-in-law, as well as nieces and nephews, who were taxed at a rate between 8 and 50% (Erbschafts-Und Schenkungssteuergesetz, 1955, § 8). Finally, class five was for all other heirs who were taxed at a rate between 14 and 60% (Erbschafts-Und Schenkungssteuergesetz, 1955, § 8).

The family principle has historically been very prominent in the German discourse on inheritance taxes (Beckert, 2004, p. 246), suggesting that a substantial part of the German population bases its arguments on this standpoint. In the previously cited analysis of the debate over inheritance taxes in online forums, Beckert and Arndt find that 16% of the arguments against inheritance taxation rest on an understanding of property in which donors of inheritances have a right to pass on their wealth without interference from the state. Inheritance taxation would be a cut into people's property rights (Beckert & Arndt, 2017). They find that this argument is closely tied to the family principle, as people base these arguments on the idea that inheritance is the family's property and that the state should not interfere in the process of passing property within the family (Beckert & Arndt, 2017).

So, based on the concrete design of the law in Austria as well as Beckert and Arndt's analysis of the debate about inheritance taxes, one might suspect that the family principle and the connected understanding of property is important for the development of attitudes towards inheritance taxation in Austria.

### 2.3.2 The family's case against inheritance taxes

The philosopher John Locke argues that people do not own things for themselves. Instead, their ownership already presupposes their children's right to inherit it. He suggests that besides primarily caring about their own well-being, people have a God-given desire to "... *continuing themselves in their posterity*."(Locke, 1689/2003, p. 57). Essential to that is an obligation to preserve one's children, even after one has died, and this is what inheritance is supposed to achieve according to Locke. This position, I argue, does not exclude the possibility of an inheritance tax, because parents could still pass on enough to their children for "preservation", while the rest of it is taxed by the state. However, it is an argument that justifies limits on inheritance taxation and explains why inheritances should be incentivized.

Along these lines, it is worth mentioning Robert Nozick's position on inheritance taxation. For Nozick, family relationships and the level of personal relationships in general should be at the center of the debate about inheritance taxation. He stresses the importance of the connection between parents and children. He talks about children being like their parents' organs and parents constantly being present in the children by being ingrained in their subconsciousness. Nozick argues that inheritances express this special relationship and even strengthen it. Because of this, he suggests tax-free inheritances from parents to their children. However, Nozick acknowledges the risk of dynastic wealth concentration through generational inheritances. Moreover, he argues that when inheritances are passed down over generations, they are no longer an expression of a special kind of relationship. If someone today inherits something created by their ancestors hundreds of years ago, there is no emotional relationship between the creator and the heir, according to Nozick. He further argues that the inequalities resulting from such transactions are unfair. In the light of this dilemma, he introduces the "Subtraction rule". He thinks that, to tackle such inequalities, inheritance taxation is justified. Nozick's idea is to let parents pass on what they created themselves to their children without any taxes. The part that the parents already inherited is supposed to be taxed. His suggestion, therefore, combines the family's perspective with considerations of redistribution (Nozick, 1991, pp. 31–35).

Thomas Nagel also discusses inheritance from the perspective of the parents and argues that bequesting is the performance of a virtue (Nagel, 2009, p. 120).[7] On this basis, he argues that inheritance taxation need not be fully avoided. But, relative to other taxable transactions, he suggests, it should be a mild form of taxation. He compares it to charitable donations, which are often incentivized by more favorable tax treatment than other forms of transactions. According to Nagel, because of their virtuous nature, inheritances should also be incentivized and therefore should have a privileged position in taxation.

Pedersen and Bøyum discuss another related perspective based on the family principle, namely the "right to benefit" (Pedersen & Bøyum, 2020, p. 3ff). The logic of this argument, according to Pederseon and Bøyum, rests on parents' duty to support their children throughout their lives. According to it, parents are expected to pay for their children's upbringing, their education, etc. (Pedersen & Bøyum, 2020, p. 3). When they leave something for them to inherit, it is suggested that this is merely another way they fulfill their duty to care (Pedersen & Bøyum, 2020, p. 3). According to this argument presented by Pedersen and Bøyum, the state should not disincentivize this by taxing it. Parents should be punished for and disincentivized from harming their children, but not for delivering support (Pedersen & Bøyum, 2020, p. 3).

Another relevant aspect opponents of inheritance taxation raise, concerns the role of inheritances in fostering solidarity among family members. Beckert describes the idea that

[7] cf. (McCaffery, 1994, p. 344)

inheritances can be seen as an expression of solidarity, which would be threatened when the state becomes part of this interaction (Beckert, 2004, p. 292). He explains the role of this argument in the historical development of the taxation of inheritances in Germany and states: "*They [opponents of inheritance taxation] succeeded in keeping the family's solidaristic function at the center of the discourse and mobilizing this principle in opposition to state-led redistributive policies*." (Beckert 2004, 253; author's translation).[8]

An economic argument against inheritance taxation, closely connected to family concerns, is about behavioral changes: inheritance supposedly motivates parents to build wealth (Pedersen & Bøyum, 2020, p. 11). The logic Pedersen and Bøyum identify is that parents' incentive to create wealth is partly driven by the desire to eventually pass it on to their children. If inheritances were taxed, less of the parents' effort would be translated into the target they aim at (Pedersen & Bøyum, 2020, p. 11). Consequently, parents would put less effort into building their own wealth, resulting in lower overall productivity and savings (Pedersen & Bøyum, 2020, p. 11).

Schratzenstaller argues that behavioral responses to inheritance taxation are mainly dependent on the testator's motive for bequeathing (Schratzenstaller, 2025, p. 242). So, she suggests, depending on the predominant motives, an inheritance tax may induce more or less labor supply and higher or lower saving rates. Schratzenstaller argues that for altruistic motives (which are given in the present context of the family), inheritance taxes can, in fact, lead to contradicting outcomes. A reduction in parents' overall productivity and savings is possible. However, it is also possible that productivity and savings increase as parents seek to offset the loss occurring due to the inheritance tax by building even more wealth (Schratzenstaller, 2025, p. 242). This excludes a confiscatory inheritance tax, as then there would be no possibility for compensation.

Schratzenstaller states that there is barely any empirical research on how altruistic bequest motives influence saving and labor supply decisions in the context of inheritance taxation. She identifies one relevant source that finds that, in Japan, testators with an altruistic bequest motive increase their labor supply (Niimi & Horioka, 2019; Schratzenstaller, 2025). This piece of evidence needs to be carefully considered, as for a more definitive understanding of the effect

[8] Original German: "Es gelang ihnen, [Gegnern der Erbschaftssteuer] die solidarische Funktion der Familie als Bezugspunkt des Diskurses zu erhalten und dieses Prinzip gegen eine staatliche Umverteilungspolitik zu mobilisieren."

of inheritance taxes in the context of family or altruistic motives in general, further research is needed. Pedersen and Bøyum confirm that "…*there is considerable uncertainty about the effect that wealth transfer taxes have on donors' willingness to work and save*."(Pedersen & Bøyum, 2020, p. 11)

### 2.3.3 The family's case in favor of inheritance taxes

So far, I have presented a line of argument against or for mild inheritance taxation based on the family principle. The family principle also provides a basis for an argument in favor of inheritance taxation. When discussing the potential of inheritances to foster solidarity among family members, the possibility of conflict naturally arises (Beckert, 2008, p. 521). This dual role that inheritances might play is acknowledged by a vast body of literature (Gulbrandsen et al., 2000; Izuhara & Köppe, 2019; Katz & Lowenstein, 2010)

Nozick, for example, talks about the dangerous power dynamics that inheritances create within a family. He criticizes the fact that parents have asymmetric power, allowing them to pressure their children into behaving as they please (Nozick, 2000, p. 293f). Pedersen and Bøyum stress that there is no data on how frequent such scenarios are but *"... it does give parents a degree of power over children that may have negative unintended and perhaps even unconscious effects."*(Pedersen & Bøyum, 2020, p. 12). Already in the Bible one can find an inheritance-related family tragedy, namely the story of Esaus and Jakob, the sons of Rebekka and Isaak[9]. They are twins, and Esaus, the firstborn, is his father's favorite. In a bribe-like situation, Jakob buys Esaus' privilege of the firstborn, and later he tricks his father into blessing him instead of Esaus. When Esaus finds out about this offense, he is outraged, and the brothers live in dispute for a long time, even after the father has died. This potential for conflict might be reduced through an inheritance tax. Therefore, from this perspective, the family principle can also provide a basis for a pro-inheritance taxation argumentation.

However, such a line of argument is a lot less prominent (Beckert & Arndt, 2017). Both in the literature and in Beckert and Arndt's analysis, arguments concerned with the family are mostly against inheritance taxation. Fessler and Schürz even identify family values as the main reason for the substantial opposition that inheritance taxes face within the Austrian population (Fessler

[9] Genesis 25-28

& Schürz, 2020). In chapter 4, the positions of Austria's main political parties will be presented, and also in this context, family-related arguments are used against inheritance taxation.

### 2.3.4 Application in existing inheritance tax frameworks

The previous discussion has shown that, based on the family principle, arguments both for and against inheritance taxes can be derived. In what follows, existing inheritance tax frameworks are analyzed regarding how they interpret the family principle. Do familial relationships impact the tax burden on inheritances?

In a recent study, Steinbrenner et al. made an international comparison of inheritance tax systems. They compare 33 countries and find that all those with an inheritance tax in 2022 have mechanisms in place that reduce the tax burden for close relatives. In countries like France, the UK, or the US, there are no inheritance taxes for spouses (Steinbrenner et al., 2024, p. 36). They find that in other countries, such as Germany, Belgium, and Italy, there are tax allowances ranging from 15,000 euro (Belgium) to 1,000,000 euro (Italy) for spouses. Some countries, such as Hungary and Poland, also exempt children from the tax, and all of them have at least some level of allowances in place for children (Steinbrenner et al., 2024, p. 36f). As already mentioned, the system in Austria, which has been abolished, also favored close relatives (Moser, 2013, p. 103). According to Moser, there were different tax rates depending on the degree of relationship. He explains that the closer an heir is related to the testator, the lower the tax rate would be.

This shows that, in general, the family principle is interpreted to mean that the tax burden on closely related heirs should be relatively lower. Findings of a 2020 study suggest that this is a popular attitude among Austrians (Fessler & Schürz, 2020, p. 477).

### 2.3.5 Inheritance tax and family businesses

A concern frequently raised by experts in discussions about inheritance taxes is the potentially detrimental effects on businesses, particularly family businesses. According to this position, inheritance taxes can be a burden for successors that threatens the whole business. In Austria, for example, it is argued that businesses are the backbone of the economy and that imposing an inheritance tax worsens the country's position as a business location (Parlament Österreich, 2026b; WKO, 2026). A reform of the system of inheritance taxation in Germany addressed concerns that inheritance taxes create liquidity issues for the heirs of businesses and might force them to sell the business (*Urteil vom 17. Dezember 2014*, 2014, p. Rn. 160). Another angle put forward in this concrete context is about the motivational power of bequest (Neuhäuser, 2022, p. 208). Neuhäuser explains that business owners who plan to pass it on to their heirs might be particularly motivated to produce high levels of output. Economies rely on such highly motivated people and should therefore not reduce their incentives to do so by taxing what these people pass on.

This worry is also reflected in the design of many inheritance tax frameworks (Steinbrenner et al., 2024, p. 31ff). Some examples of countries with favorable tax rates for (family) businesses are Germany, the UK, Ireland, the Netherlands, and France (Steinbrenner et al., 2024, p. 34). In Germany, wealth held as business assets that is below 26 million euros can remain between 85% and 100% tax free under the following requirements (Steinbrenner et al., 2024, p. 31). The heir has to maintain the business for 5 to 7 years and the business must continue to pay a certain sum in salaries and wages based on the concrete situation before the succession (Steinbrenner et al., 2024, p. 31f). The Austrian system, which has been abolished, used to have tax allowances up to 365,000 euros for (family) businesses (Marterbauer & Schürz, 2007, p. 47). In some places, such as Italy and Poland, the favorable treatment is even more family-oriented, in that the benefits apply only to successors who are either the testator's spouse or children (Steinbrenner et al., 2024, p. 35).

Such frameworks recognize potential worries concerning family businesses. They show that inheritance taxes can be designed to minimize negative effects on (family) businesses and prevent an overall negative impact on the economy.

Finally, it can be said that the family principle is closely connected to an anti-inheritance tax position. This chapter identifies the reduction of potential for conflicts as the only argument in favor of inheritance taxation. I argue that this does not outweigh the other arguments, considering its low level of prominence in the literature and in people's arguments (Beckert & Arndt, 2017). Furthermore, the family principle is found to have influenced concrete tax designs in ways that privilege family members and family businesses. This also underlines the observation that the family principle substantiates arguments against inheritance taxes.

# 3 Theoretical Argument

The previous chapters have shown how arguments for and against inheritance taxes can be derived from the merit principle, the equality principle, the need principle, and the family principle. Now, one question remains: "How do people shape their opinions about inheritance taxes based on these principles?". When forming one's opinions, these normative principles do not necessarily function in isolation, other principles or factors, such as self-interest (Almås et al., 2024, p. 70f) or socialization (Liebig & Sauer, 2016, p. 52), might also play a crucial role. Moreover, the principles I have laid out are not mutually exclusive and can be combined. This chapter develops a theory about how the merit principle, the family principle, and the principles of redistribution can be systematically connected. Based on this argumentation, the hypotheses of this thesis will be developed.

***Table 2**: Combining the Dimensions*

| **Table 2**: Combining the Dimensions | | **Understanding of Property** | |
|---|---|---|---|
| | | Individual | Family |
| **Reference Framework** | Individual Merit | 1 Reward the meritorious | 2 Spare the Family |
| | Redistribution | 3 Equalize Opportunities | 4 Privilege the Family |

Table 2 shows two dimensions. First, different understandings of property, and second, potential reference frameworks. The family principle has introduced a distinction between possible understandings of property. Property can be understood as attached to the individual or to the family. So, when someone argues with the family principle in mind, they are concerned about what an inheritance even is and who it belongs to. A strong supporter of the family principle might argue that an inheritance is the property of the family and should be maintained by its members. At the same time, this person can see taxation as a tool to promote individual merit or, alternatively, to promote redistribution. The merit principle and the principles of redistribution point to the dimension of reference frameworks. What is it that a tax should worry about? A strong supporter of the merit principle might argue that a tax should be designed in a way to maximally support the meritocratic ideal. Someone else might neglect this aspiration and suggest that a tax should be designed to support high levels of equality, or the satisfaction of people's needs within a society. And again, this person could have an understanding of property that is family-based or, on the other hand, attached to the individual. Assuming these are the dimensions that matter to people in forming their opinions, the following combinations can occur.

First, consider box one, "Reward the Meritorious": What would an opinion look like that is based on individual merit as a reference framework and an individual understanding of property? In this case, a tax should reward individual merit and treat property as belonging to the individual. As Chapter 2.1 has shown, the merit principle can be applied from various perspectives. For matters of scope and because these are the most prominent positions in the discussion, as of now, I only consider the perspective of the testator and the heir. From an individual perspective, inheriting is a process of transferring ownership. To also consider the merit principle, it is now crucial which perspective is adopted.

I argue that a perspective focused on the testator views the process of inheritance as follows: the testator, who has exerted the maximum effort, passes their individual property to another person. A tax framework that maximally rewards effort will consequently not tax this process. I further argue that a perspective focused on the heir views the process of inheriting as follows: the heir who has exerted less effort receives property from another person.[10] Hence, a situation in which an outcome without the usually required merit is achieved. A tax framework that maximally rewards effort will, in turn, tax this process.
According to the described logic, I raise the following hypotheses:

*H1: People who strongly refer to merit and have an individual understanding of property will be less (more) supportive of inheritance taxes if they argue from the perspective of the testator (heir).*

[10] As has been argued the heir's level of merit can vary substantially, however from an individual understanding of property it is below that of the testator.

Looking at box two, “Spare the Family”, what would an opinion look like that is based on individual merit as a reference framework and a family-based understanding of property? In this case, a tax should reward individual merit and treat property as belonging to the family. From a family-based understanding of property inheriting is not a process of ownership transfer and inheritances are meant to be maintained by the next generation. Such an understanding eliminates the need to distinguish between testator and heir when applying the merit principle. Merit performed by the individual yields family property. A tax framework that seeks to maximally reward individual merit, I argue, will not tax inheritances, as they are an expression of that merit.

Based on this logic, I raise the following hypothesis:

*H2: People who strongly refer to merit and have a family-based understanding of property will be less supportive of inheritance taxes.*

Next, consider box three: “Equalize Opportunities”. It raises the question: What would an opinion look like that is grounded in considerations about redistribution as a reference framework and in an individual understanding of property? In this case, a tax framework should maximize justice within society and treat property as belonging to individuals. A tax framework that promotes justice within a society would prioritize reducing major contributing factors to inequalities. Given that inheritances are among the most relevant, an inheritance tax seems necessary. Since from an individual understanding of property inheriting is a process of ownership transfer, inheritances seem to be a suitable point of intervention to address inequalities resulting from generational wealth accumulation.

Based on this logic, I raise the following hypothesis:

*H3: People who strongly refer to principles of redistribution and have an individual understanding of property will be more supportive of inheritance taxes.*

Finally, box four: “Privilege the Family” raises the following question: What would an opinion look like that is based on considerations about redistribution as a reference framework and a family-based understanding of property? In this case, a tax framework should maximize justice within society while acknowledging that inheritances are meant to be maintained by the next generation in accordance with a family-based understanding of property. I suggest that this

combination leads to opinions generally in favor of taxing inheritances, subject to considerable allowances and exemptions for family members or family businesses.
Based on this logic, I raise the following hypothesis:

*H4: People who strongly refer to principles of redistribution and have a family-based understanding of property will be more supportive of inheritance taxes, conditional on preferential treatment for family members or family businesses.*

# 4 Normative Principles in the Public Debate

In a first attempt to examine these hypotheses, the following chapter examines prominent positions in Austria's public debate. To what extent do normative principles shape these opinions about inheritance taxes? It analyses the positions of those political parties that are represented in the Austrian parliament and Austria's main statutory representative bodies.

## 4.1 Positions against Inheritance Taxes

The following chapter explores how public positions against inheritance taxes are shaped by normative principles. The parties analyzed are the ÖVP, the NEOS, the FPÖ, and the Austrian Economic Chamber (WKO).

Austria's right-wing oppositional party, the "FPÖ", frequently positions itself against an inheritance tax. On their website, one can find several articles that make clear they reject this form of taxation (Freiheitliche Partei Österreichs, 2026b). They see the debate as one of envy and criticize the Greens' suggestion as an attack on property and people's willingness to reward merit. In an article from February 2026, the FPÖ's spokesperson for work and social matters, Dagmar Belakowitsch, criticizes that an inheritance tax taxes money that has been taxed multiple times before (Freiheitliche Partei Österreichs, 2026a). This illustrates the impact of normative principles in their position. They locate the inheritance tax debate primarily in relation to the rewarding of individual merit. Merit is viewed from the testator's perspective, as illustrated by concerns about double taxation. The merit that has already been taxed during the testator's lifetime is, in their view, unjustifiably taxed again through an inheritance tax.

This concern may also be interpreted as an indication of the FPÖ's family-based understanding of property. If the testator has already paid taxes on wealth understood to belong to the family, then that wealth has, in effect, already been taxed on behalf of the family. This interpretation is further reinforced by the argument that inheritance taxes constitute an attack on property. Such reasoning strongly recalls the understanding derived from the family principle, according to which no actual transfer of property rights occurs in the inheritance process. What happens, rather, is that only the responsibility for family property is passed on to the next generation (Beckert, 2008, p. 524). A further worry, connected to a family-based understanding of property, is expressed in their argument that inheritance taxes are a serious threat to family businesses. The FPÖ argues that an inheritance tax would be harmful to Austria as a business location and to business successions (Parlament Österreich, 2026b).

What emerges then is a position based on a combination of a family-based conception of property and the rewarding of individual merit from the testator's perspective as the reference framework for tax design.

A similar argumentative pattern can also be found among other parties. Statements such as the following suggest that these actors likewise use the rewarding of individual merit as a reference frame for tax design, while at the same time maintaining a consistent focus on the testator as the relevant normative subject. For example, "*Anyone who calls for a new tax on the life's work of hard-working people under these circumstances has not understood the basic principle of merit and personal responsibility*."[11](NEOS, 2026). "*Income is taxed first – then the purchase of real estate is taxed again with the money earned from that income, and now the state should take another share upon death. This is hostile to merit, and I reject it.*"[12](NÖ Bauernbund, 2023). "…*even though the wealth painstakingly built up in domestic family business has already been taxed*."[13] (WKO, 2026). The WKÖ quotation

[11] Original German: "Wer bei dieser Ausgangslage eine neue Steuer auf das Lebenswerk fleißiger Menschen fordert, hat das Grundprinzip von Leistung und Eigenverantwortung nicht verstanden"
[12] Original German: "Das Gehalt wird zuerst besteuert - der Immobilienkauf wird mit dem Geld aus dem Gehalt nochmals besteuert und dann soll der Staat beim Tod auch noch einmal hingreifen. Das ist leistungsfeindlich und das lehne ich ab."
[13] Original German:"…auch wenn das mit Fleiß aufgebaute Vermögen in den heimischen Familienunternehmen bereits versteuert wurde."

points not only to the rewarding of effort as a normative frame, but also to a family-based understanding of property. In the case of NEOS, the following statement similarly suggests such an understanding of property: "*Anyone who has made provisions for their children throughout their life should also be able to pass this on*."[14](NEOS, 2026). Within the ÖVP, this understanding is particularly evident in concerns about the continued existence of family businesses, especially family farms (Parlament Österreich, 2026b).

In summary, the positions of political and public opponents of inheritance taxation appear to be shaped by the following combination of normative principles: the support and rewarding of merit as the primary reference frame for tax design, inheritance viewed from the perspective of the testator as the result of merit, and a family-based understanding of property.
This analysis supports the following previously raised hypotheses:

*H1: People who strongly refer to merit and have an individual understanding of property will be less supportive of inheritance taxes if they argue from the perspective of the testator.*
*H2: People who strongly refer to merit and have a family-based understanding of property will be less supportive of inheritance taxes.*

## 4.2 Positions in favor of Inheritance Taxes

This chapter explores how public positions in favor of inheritance taxes are shaped by normative principles. The parties analyzed are the SPÖ, die Grünen, the Austrian Chamber of Labour (Arbeiterkammer, AK) and the Austrian Trade Union Federation (Österreichischer Gewerkschaftsbund, ÖGB).

Austria's social democratic party, the SPÖ, has repeatedly raised the issue of inheritance taxes and demanded higher taxes on the wealthiest part of the Austrian population (SPÖ, n.d.-b). On their official website, the SPÖ makes several statements in favor of an inheritance tax (SPÖ, n.d.-b). In an example from 2023, they suggest an approach aligned with the German model, with a tax allowance of one million euros (SPÖ, 2023). As described in chapter 1.2, the SPÖ is also responsible for the current resurgence of the

[14] Original German: "Wer ein Leben lang für seine Kinder vorgesorgt hat, soll das auch weitergeben können."

debate (Der Standard, 2026b). According to a report published on the official website of the Austrian parliament, they stress that their goal is a more just tax system and criticize the current system for being harmful to merit, as work is taxed at a high rate while inheritances are not taxed at all (Parlament Österreich, 2026b). This shows that the SPÖ uses recognition of merit as a reference framework for their argumentation on inheritance taxes.
That the SPÖ views inheritances from the perspective of the heir is already implicit in their stance that inheritances express a lack of merit: "*The first and most important measure is therefore the taxation of large inheritances, which – as unearned income – make no contribution to the common good*"[15] (SPÖ, 2018, p. 27). However, this perspective is most explicit on their website, where they publish calculations for their own model. They talk about a "*millionaire's tax*" and locate the tax at the receiving end (SPÖ, n.d.-a). This also suggests that their understanding of property leans towards an individual understanding. However, they repeatedly discuss family property and stress that their model will not jeopardize it (SPÖ, n.d.-a). This could be an indication of some impact of a family-based understanding of property.

The example of the SPÖ shows that when inheritances are viewed from the perspective of the heir and hence interpreted as lacking merit, a reference framework can be both the reward of merit as well as considerations for redistribution. In this case, maximally rewarding merit and demanding a contribution to society are not mutually exclusive. As the previous quote shows, the SPÖ criticizes that in receiving an inheritance, heirs do not contribute to society (SPÖ, 2018, p. 27).

Besides putting forward the recent motion in parliament, Austria's green party, "Die Grünen", has urged the reintroduction of the inheritance tax since its abolition in 2008 (Die Grünen – Die Grüne Alternative, 2008, 2013, 2017, 2019, 2024). They are the second major political party, after the SPÖ, to support inheritance taxes. In the report of the Austrian parliament, one can read that in the recent parliamentary debate, representatives of the party argue that the fact that earned income is taxed at a high rate while inherited wealth is not taxed at all is problematic (Parlament Österreich, 2026b). They highlight this as particularly paradoxical

[15] Original German: „Die erste und wichtigste Maßnahme ist dabei die Besteuerung von großen Erbschaften, die – als leistungsfreie Einkommen– nichts zum Gemeinwesen beitragen."

because inheritances are the more decisive factor for the highest levels of wealth in Austria. Further, they criticize that the broader population participates in consolidating the state budget through recent cuts to social provisions, while heirs of large inheritances do not participate in this endeavor. Their positions, therefore, suggest a strong tendency towards redistribution as a reference point for evaluating taxes.

In the context of inheritance taxation, "die Grünen" further criticize that in Austria, one's level of wealth is not a result of one's merit, but of the family one is born into (Parlament Österreich, 2026b). This suggests that this party also considers rewarding merit as a reference framework for evaluating taxes. Since they see the receipt of an inheritance as lacking merit, an inheritance tax is compatible with the ideal of maximally rewarding merit. The fact that they call the inheritance tax a "fair contribution from recipients of million-euro inheritance"(Grüner Klub im Parlament, 2026) further indicates that they view inheritances from the perspective of the heirs and that they have an individual understanding of property. Considering the previously explained model that "die Grünen" suggest, they also seem concerned about values based on the family principle. This is evident in the suggested tax exemptions for primary residences, family businesses, and farms. Again, this could be due to impacts of a family-based understanding of property.

The Austrian Chamber of Labor (AK) and the Austrian Trade Union Federation (ÖGB) argue similarly. That they refer to merit as a reference framework becomes evident from the following statements: "*They [inheritance taxes] are aimed at limiting unmerited wealth concentration and ensuring fair conditions of competition*."[16] (ÖGB, 2026) The AK argues that "*Those who inherit large amounts begin life with an enormous advantage – without having contributed anything else. This has nothing to do with merit-based justice.*"[17] (Arbeiterkammer Wien, 2026) The AK's statement already hints at an heir-focused perspective and an individual understanding of property. It further points to justice as another reference framework. They state that the lack of an inheritance tax is a "*justice gap*" and that it is detrimental to equality of opportunity and social cohesion (Arbeiterkammer Wien, 2026). This suggests that considerations about redistribution are crucial in their position. The AK also seems to try to

[16] Original German: „Sie [Erbschaftssteuern] zielen darauf ab, leistungslose Vermögenskonzentration zu begrenzen und faire Wettbewerbsbedingungen zu sichern."

[17] Original German: „Wer viel erbt, startet mit einem enormen Vorsprung ins Leben – ohne selbst dafür etwas geleistet zu haben. Das hat mit Leistungsgerechtigkeit nichts zu tun."

refute criticism regarding a family-based understanding of property through statements like the following: "*No one should be forced to give up their family home. But when millions are transferred tax-free while employees pay income tax every month, the balance is no longer fair. An inheritance tax is not a punishment but a contribution to greater fairness*."[18] (Arbeiterkammer Wien, 2026).

This analysis shows that, in the context of inheritance taxes, individual merit and redistribution are compatible reference frameworks when viewed from the perspective of the heir. In this case, inheritances are seen as an expression of reward without merit, hence detrimental to the meritocratic ideal. Therefore, taxing inheritances can promote both the meritocratic ideal and principles of redistribution. The analysis further shows that, among public positions opposing inheritance taxes, a combination of merit and redistribution as a reference framework, together with an individual understanding of property, can be identified. Given that concerns about family property and businesses are addressed in both arguments and suggested models, it seems that a family-based understanding also affects proponents of inheritance taxation.
This analysis supports the following hypotheses raised in chapter 3:

*H1: People who strongly refer to merit and have an individual understanding of property will be more supportive of inheritance taxes if they argue from the perspective of the heir.*
*H3: People who strongly refer to principles of redistribution and have an individual understanding of property will be more supportive of inheritance taxes.*
*H4: People who strongly refer to principles of redistribution and have a family-based understanding of property will be more supportive of inheritance taxes, conditional on preferential treatment for family members or family businesses.*

[18] Original German: "Niemandem soll das Elternhaus weggenommen werden. Aber wenn Millionenbeträge steuerfrei weitergegeben werden, während Arbeitnehmer:innen jeden Monat Lohnsteuer zahlen, stimmt die Balance nicht mehr. Eine Erbschaftssteuer ist keine Sanktion, sondern ein Beitrag zu mehr Fairness."

# 5 Method

## 5.1 Research design

To answer the research question, “To what extent do normative principles shape people’s opinions on inheritance taxes?”, this study employed an explanatory design by empirically testing its hypotheses (Diekman, 2020, p. 29). It followed a deductive approach in which the hypotheses were deduced from the theory (Creswell, 2009, p. 42). Further, its tests were based on statistical analyses of quantitative data to capture Austria-wide population trends (Creswell, 2009, p. 128f). By using multiple regression analysis, other factors such as age, gender, or education could be held constant while analyzing the impact of the variable(s) of interest (Wooldridge, 2012, p. 68). Since the hypotheses contain conditional effects, interaction terms were used to test the interplay (Brambor et al., 2006, p. 64).

## 5.2 Data and Sample

The following analysis is based on cross-sectional survey data generated online and anonymously. The sample consisted of 878 people living in Austria. It was approximately population-representative across gender, age, education level, and province. The eligible respondent incidence rate was 100%. The data was collected by an Austrian economic research institute called “marketagent.” The collection period ran from January 30, 2026, to February 12, 2026. It was financed by a grant from the Austrian Chamber of Labor (Arbeiterkammer).

The questionnaire for the survey was created by the author together with Prof. Bernhard Kittel. It consists of a set of standardized socio-demographic questions, questions about general perceptions of justice, and questions specific to the context of inheritance (Table A 1,Table A 2). As will be highlighted in the following description of the study’s variables, the questions about general perceptions of normative principles were also used in the European Social Justice Survey (Adriaans et al., 2020, p. 4f).

## 5.3 Operationalization

As a first step, the controls for gender, age, education, province, and “receipt or expectation of an inheritance” were created from the dataset. “Receipt or expectation of an inheritance” is controlled, in line with the theory that preferences for redistribution are strongly shaped by considerations about self-interest (Rutström & Williams, 2000, p. 75).

In a second step, the following independent variables were created:
To empirically capture the theoretical construct of the merit principle, a variable was created for it. It is based on responses to the statement '*A society is fair when hard-working people earn more than others.*' which is originally used in the European Social Survey to test agreement with the merit principle (Adriaans et al., 2020, p. 4). Responses were captured on a five-step Likert scale, with the options '*I strongly agree*', '*I agree*', '*I neither agree nor disagree*', '*I disagree*', and '*I strongly disagree*'. This variable was dichotomized: people who '*agree'* or '*strongly agree*' were coded 1, and all other options were coded 0 and used as the reference category in the models.

Next, two variables were created to capture the theoretical construct of considerations for redistribution as a reference framework. One to empirically describe people who refer to the equality principle, and one to empirically describe people who refer to the need principle. These variables rely on responses to the following two statements. First, agreement with the equality principle was captured by reactions to the statement: '*A society is fair when income and wealth are distributed equally.*' Second, agreement with the need principle was captured by reactions to the statement: '*A society is fair when it takes care of those who are poor and in need, regardless of what they give back to the society*.' Also, these statements were originally used in the European Social Survey (Adriaans et al., 2020, p. 4). Again, the previously described Likert scale was provided, and the variables were dichotomized in the same manner.

To capture the contrast between an individual and a family-based understanding of property in the context of inheritance, a dichotomous indicator was constructed. Respondents who '*strongly agree*' or '*agree*' with the statement '*Heirs are morally required to maintain the family inheritance*' were coded as 1, representing a family-based property orientation. Conversely, those who '*strongly disagree'*, '*disagree'*, or remain neutral ('*neither agree nor disagree*') were assigned the reference group (0). This dichotomization is justified by the theoretical focus on the active conviction of family preservation. Since neutral or indifferent responses do not reflect an active support of the family-preservation norm, they are conceptually closer to a non-familial, and thus more individualistic, understanding of property in this specific context.

A fourth variable was created to separate people who view inheritances from the perspective of the heir from people who view inheritances from the perspective of the testator. For this, responses to the following question were considered: '*Which definition of 'inheritance' do you rather agree with? If unsure, please indicate the tendency you lean toward more strongly.*' People who chose '*Inheritance is the transfer of wealth to another person*' were considered to view inheritances from the testator's perspective. In contrast, people who chose '*Inheritance is the receipt of wealth from another person*' were considered to view inheritances from the perspective of the heir. Approximately 3% of the respondents chose the third option, '*not specified'*. Considering this minor share, these responses were set to missing and excluded from the variable.

Finally, a variable was created to capture people who support preferential treatment for family members or family businesses. This variable combines responses to two questions and was tested for internal consistency using Cronbach's alpha. The coefficient of 0.83 indicates high reliability and justifies combining these items into a single indicator. Responses to the following questions were considered: "*Should inheritances of close relatives (children, siblings, parents) be taxed more, the same, or less compared to that of other people?*" "*Should inheritances in the form of family businesses or farms be taxed more, the same, or less compared to other types of assets such as stocks, real estate, or valuables?*" For this variable, people who responded 'less' to both questions, people who responded 'less' to one question and 'the same' or 'not specified' to the other question were coded 1. I argue that from each of these combinations, a tendency towards preferential treatment based on family relationship can be derived. Only respondents who chose '*not specified*' for both answers (4.8% of the sample), as well as those with inconsistent responses answering '*less*' to one and '*more*' to the other question (1.7% of the sample), were excluded from the variable, as in this case, no tendency could be derived. All other combinations were assigned to the reference group and coded 0.

Step three involved creating the dependent variable measuring *support for inheritance taxes*. It is based on responses to the following scenario: '*The* ***reintroduction of inheritance taxes*** *is frequently debated in public. In this context, different options are discussed. Some reject the introduction, others support it at different levels. Which of the following* ***options do you support the most****?*' Responses could range from a rejection of inheritance taxes to support of inheritance taxes on all inheritances. The responses were interpreted as follows. The lower the amount of inheritance at which the introduction of a tax is supported, the higher the level of support. In this context, two variables were created. One dichotomized variable was created to differentiate between people who generally reject a reintroduction of inheritance taxation and those who, given a certain level of allowances, generally support it. Another variable used in the regressions treated ordinal responses as quasi-continuous. I take this to be justified by simulation studies showing that continuous approximations produce similar results when more than 5 categories are provided (Rhemtulla et al., 2012). Considering that there were 8 possible response categories for this scenario, I therefore assume that this is a reasonable approach for my purpose.

A comprehensive description of the survey questions including the original formulations in German, along with their exact operationalization and construction in Stata is detailed in Table Table A 1 and Table A 3 in the appendix.

# 6 Analysis

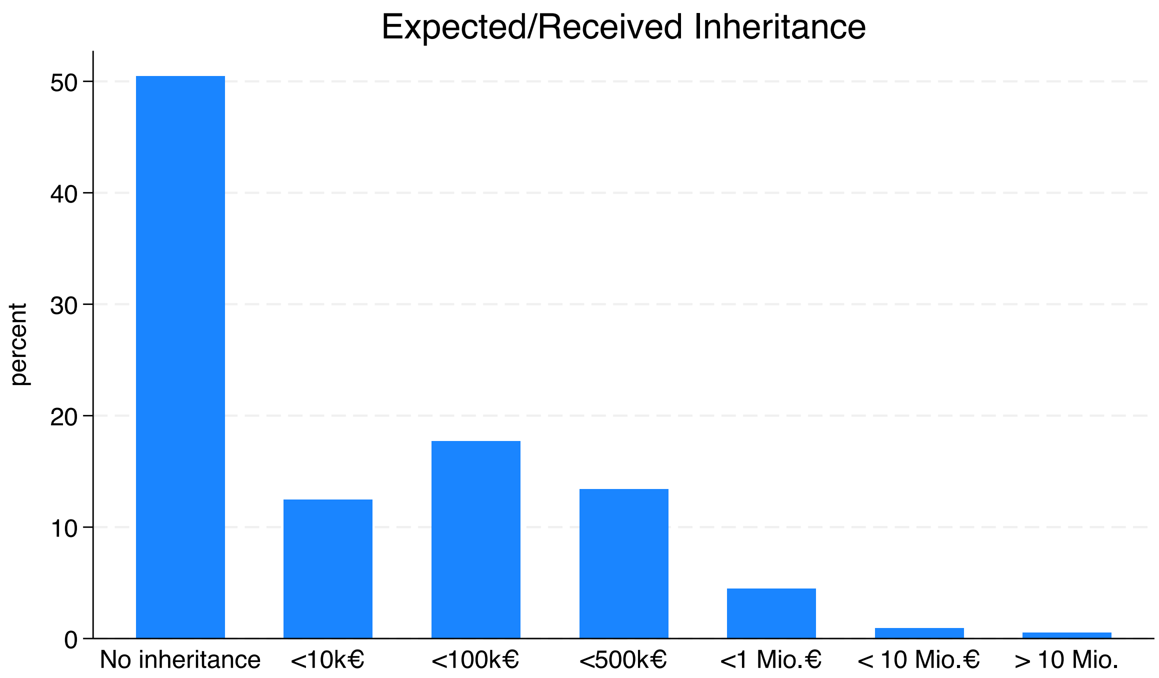
In the following chapter, an in-depth analysis of the survey data will be performed. The previously described variables will be evaluated descriptively, and the main hypotheses will be tested using linear regression.

## 6.1 Descriptive Statistics

To break down the data and gain an initial understanding, the following chapter will descriptively examine the variables outlined above.
The sample consisted of 878 people, with 52.3% men and 47.7 % women. The respondents' ages ranged from 18 to 75 years, with an average of approximately 48 years. Respondents were distributed across all Austrian provinces, with the largest shares from Vienna (28.02%), Lower Austria (17.20%), and Styria (14.81%). Educational background was also distributed to reflect the Austrian population. 48.92% of the respondents indicated an apprenticeship or intermediate vocational education, 23.60% an upper secondary school diploma, 19.73% higher education, and 7.75% compulsory schooling as their highest educational qualification. Table A 5 in the appendix provides a more comprehensive description along with the corresponding statistics for the Austrian population. The following graph shows the distribution of expected or received

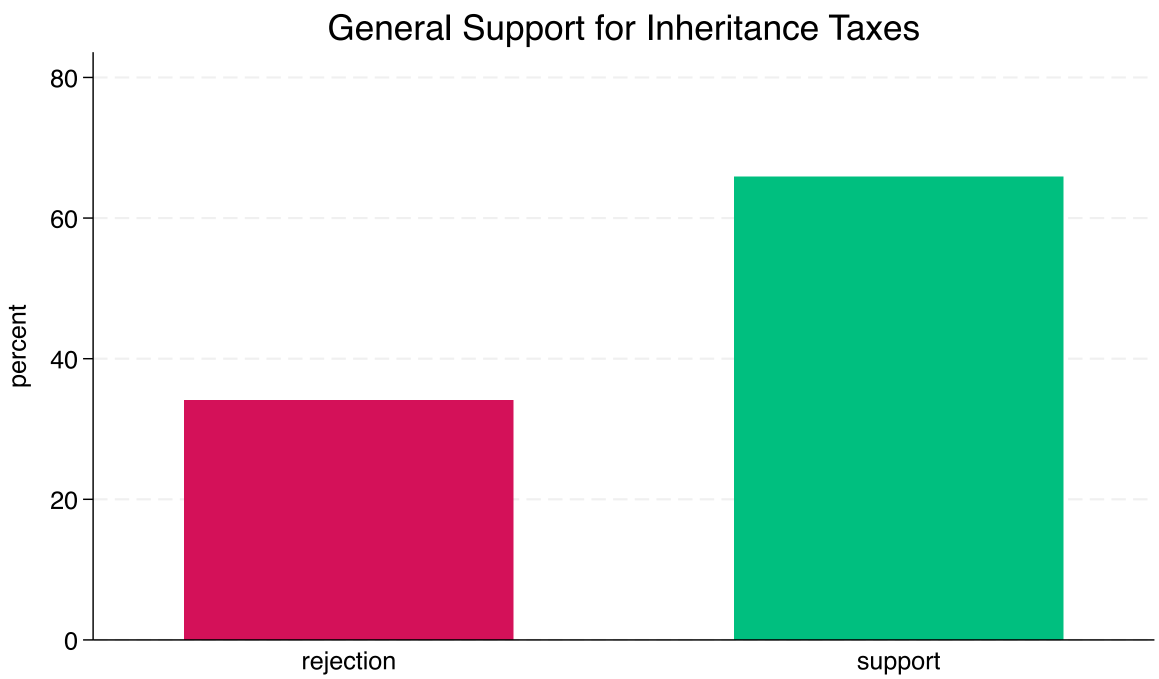
inheritances: 50.47% expect to receive no inheritance, and only 1.49% expect to receive or have received an inheritance of more than 1 million euros.

***Figure 1**: Statistics Expected/Received Inheritance*



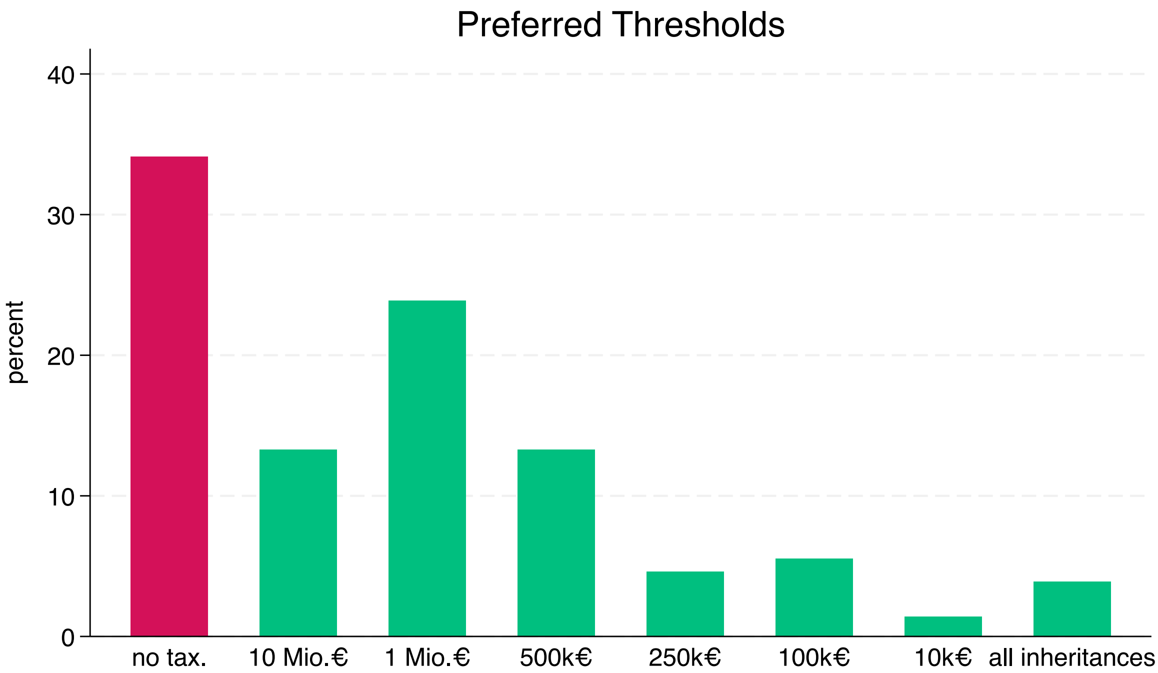

The following figure illustrates the share of people who are generally in favor of or opposed to inheritance taxes. 34.12% of respondents are generally against reintroducing inheritance taxes, while 65.88% support it.

***Figure 2**: Statistics General Support for Inheritance Taxes*



The next figure illustrates respondents' preferred thresholds, with approximately 50% preferring thresholds of 500.000 € or higher. Only 3.88% would support an inheritance tax on all inheritances. For reference, the leftmost bar shows the share of people opposed to inheritance taxes at any level.

***Figure 3**: Statistics Preferred Thresholds*




Finally, the following table gives an overview of the prevalence of the independent variables that this thesis explores. For the 'Merit Principle', the 'Equality Principle and the 'Need Principle', 1 means that there is agreement with the principle, while 0 means there is disagreement or neutrality. As indicated, for 'Property Understanding', 1 means a family-based and 0 an individualistic property understanding. For 'Perspective', 1 means a testator-focused perspective and 0 an heir-focused perspective. Finally, for 'Preferential Treatment', 1 indicates support for preferential treatment for family members or family businesses, while 0 indicates no support.

***Table 3**: Prevalence of Independent Variables*

| Independent Variable: | Merit Principle | Equality Principle | Need Principle | Property Understanding | Perspective | Preferential Treatment |
|---|---|---|---|---|---|---|
| **1** | 85.24% | 39.05% | 34.07% | 48.69% | 63.29% | 73.45% |
| **0** | 14.76% | 60.95% | 65.93% | 51.31% | 36.71% | 26.55% |

## 6.2 Regression Analysis

Before testing the hypotheses, a model containing only the previously defined control variables was estimated to obtain a preliminary sense of their impact using the statistical software "Stata" (StataCorp LLC, 2025). The corresponding regression table is provided in Table A 7 in the appendix. In this model, only age is identified as a significant predictor of support for inheritance taxes ($b = -0.014$, $p < 0.01$). The model thus suggests a decrease in support with increasing age. It estimates support to decrease on average by 0.014 units per year on the 8-point scale. For an 18-year-old, the estimated support is at 3.30, meaning that on average, inheritance taxes are supported at a threshold of 1 million €, while the estimated support for a 75-year-old is at 2.49, meaning that on average, inheritance taxes are supported at a significantly higher threshold of 10 million €. Gender, education, province, and expected or received inheritances are not identified as significant predictors at a 5% significance level.

Next, a baseline regression (Table A 8) was calculated, including all independent variables explained in the previous chapter. An F-Test suggests that the model is statistically significant ($F= 2.55$ $p=0.000$), and the adjusted R-squared of 0.089 suggests that the model explains 8.9% of the variation in support for inheritance taxes. In this regression, the merit principle ($b=-0.47$), the equality principle ($b=0.64$), property understanding ($b=0.44$), and preferential treatment ($b=-0.38$) are statistically significant at the 5% level. Perspective ($b=0.28$) approaches statistical significance ($p=0.055$), and the need principle ($b=0.74$) are not statistically significant ($p=0.633$).

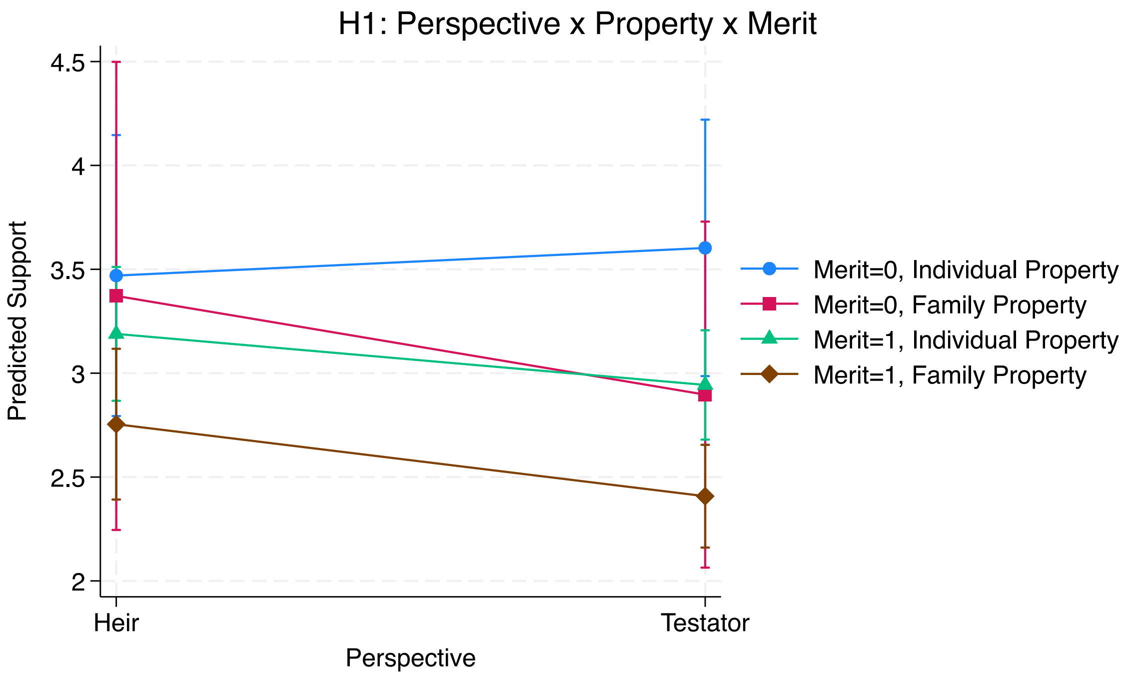
Finally, the previously raised hypotheses were tested using linear regression analysis. For hypotheses 3 and 4, two tests were run, one for each redistributive principle. The results of these tests are described in the following chapters. Considering that the hypotheses rely largely on conditional effects, interaction terms were used (Brambor et al., 2006, p. 64). The resulting regression tables report marginal effects that are rather uninformative and might be misleading (Brambor et al., 2006, p. 74). Because of this, the following analysis presents the better-suited plots of marginal effects, including 95% confidence intervals to visualize the uncertainty of the estimates. These plots allow for a more intuitive interpretation of the conditional dynamics, as they present the marginal effect of a variable across the entire range of the conditional variable, rather than calculating effects only for cases where the other independent variables are zero (Brambor et al., 2006, p. 74ff).

### 6.2.1 Hypothesis 1

*H1: People who refer to merit and have an individual understanding of property will be less (more) supportive of inheritance taxes if they argue from the perspective of the testator (heir).*

The regression analysis (Table A 9) yields an adjusted R-squared of 0.043, indicating that the model explains 4.3% of the variation in support levels for inheritance taxes, and the F-test suggests high statistical significance (F=2.20, p=0.001). It further shows that age remains statistically significant (p<0.01).

***Figure 4**: Analysis Hypothesis 1*




Looking at Figure 4, at the group of merit-referring people with an individual understanding of property, represented by the line with a triangle, the theoretically expected tendency can be seen. Support for inheritance taxes decreases when the perspective switches from the heir to the testator. However, the 95% confidence intervals of the two estimates overlap substantially, which is why the decrease in support level is not statistically significant. Therefore, the null hypothesis cannot be rejected based on the data considered, and hypothesis 1 is rejected.

A comparison of the remaining groups suggests that switching the perspective uniformly decreases support levels only among individuals who agree with the merit principle. For people who do not refer to the merit principle, support levels increase with an individual understanding of property and decrease with a family-based understanding of property. However, considering the overlapping confidence intervals, these observations should again be interpreted as a non-statistically significant tendency.

### 6.2.2 Hypothesis 2

*H2: People who refer to merit and have a family-based understanding of property will be less supportive of inheritance taxes.*

The regression analysis (Table A 10) yields an adjusted R-squared of 0.040, indicating that the model explains 4% of the variation in support levels for inheritance taxes, and the F-test suggests high statistical significance (F=2.35, p=0.000). It further shows that age remains statistically significant (p<0.01).

***Figure 5****: Analysis Hypothesis 2*

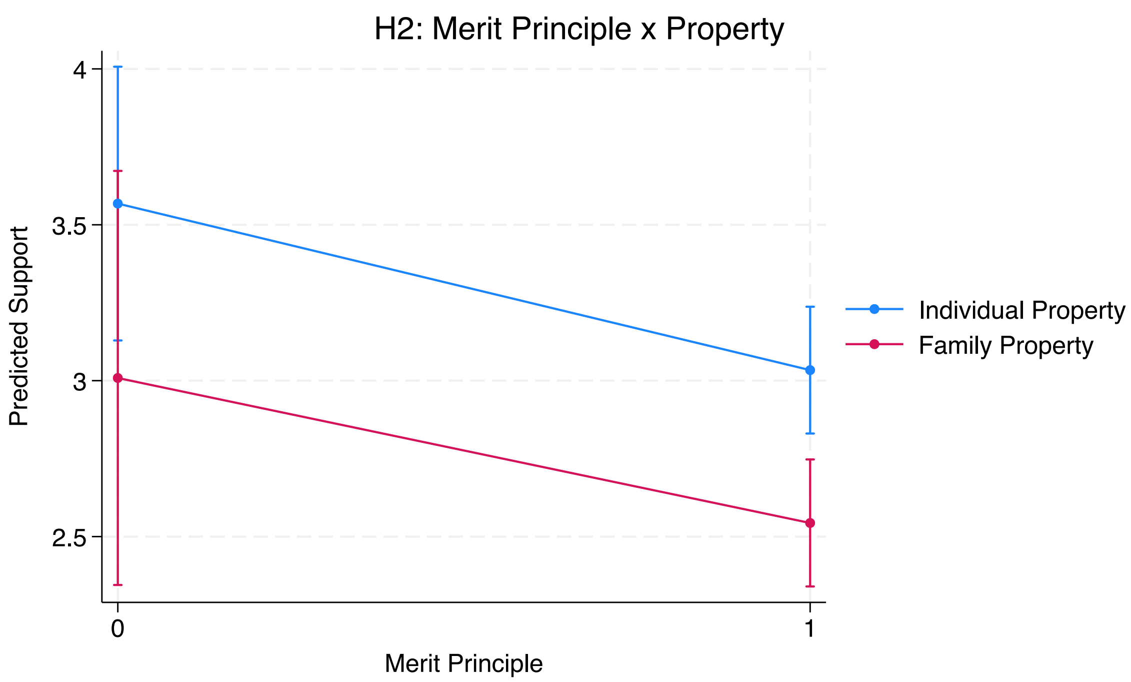



Figure 5 illustrates the interaction between orientation along the merit principle and different understandings of property. The confidence intervals for people who do not refer to merit are substantially larger than those for those who do. The reason seems to be the relatively small sample of people who do not refer to merit (N=129). Initially, one can see that agreement with the merit principle decreases support for inheritance taxes, both among individuals with an individualistic and a family-based understanding of property, and that a family-based understanding yields lower support levels than an individualistic understanding. This suggests that, on average, people who refer to merit are less supportive of inheritance taxes than those with a family-based property understanding. Since the 95% confidence intervals overlap for both dimensions, the regression model without interaction terms is considered. This baseline regression (Table A 8) yields a coefficient of $b = -0.47$ ($p < 0.05$) for people who refer to the merit principle. This indicates that, ceteris paribus, people who refer to the merit principle are estimated to have a 0.47-unit lower level of support for inheritance taxes compared to those who do not refer to the merit principle. The baseline regression further yields a coefficient of $b = -0.44$ ($p < 0.05$) for people with a family-based understanding of property. This indicates that, ceteris paribus, people with a family-based property understanding are estimated to have a 0.44-unit lower level of support for inheritance taxes compared to those with an individual understanding.

For testing the hypothesis, the difference in support levels between individuals who refer to merit but have different property understandings is crucial. Support for inheritance taxes among merit-oriented people with a family-based understanding of property is clearly and statistically significantly below that of the reference group with an individual property understanding. While the confidence intervals overlap when no merit orientation is given, they are clearly separated when merit orientation is given. Consequently, the null hypothesis can be rejected. This supports hypothesis 2. The data substantiates that people who refer to the merit principle and have a family-based understanding of property will be less supportive of inheritance taxes.

### 6.2.3 Hypothesis 3

*H3a: People who strongly refer to the equality principle and have an individual understanding of property will be more supportive of inheritance taxes.*

The regression analysis (Table A 11) yields an adjusted R-squared of 0.069, indicating that the model explains 6.9% of the variation in support levels for inheritance taxes, and the F-test suggests high statistical significance ($F=3.34$, $p=0.000$). It further shows that age remains statistically significant ($p<0.05$).

***Figure 6**: Analysis Hypothesis 3*

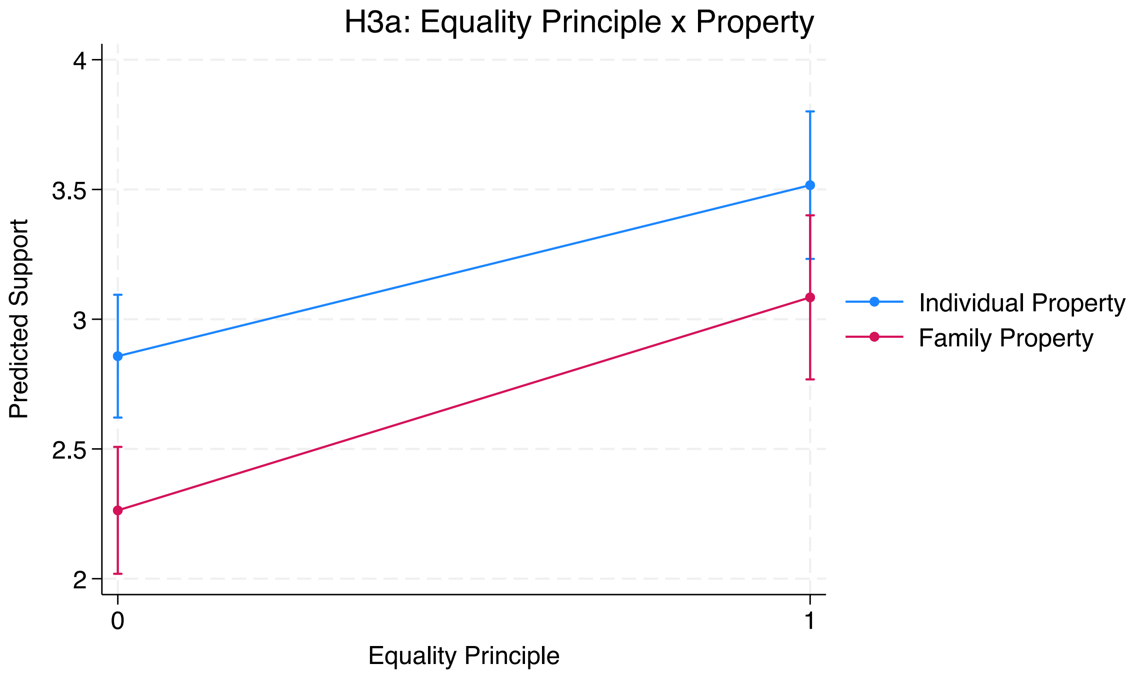



Figure 6 illustrates the interaction between orientation along the equality principle and different understandings of property. The statistically significant difference between groups with different property understanding when the equality principle is not referred to supports the previously discussed observation that different understandings of property can have an impact on support for inheritance taxes. Furthermore, reference to the equality principle seems to increase support for inheritance taxes, both among individuals with an individual and a family-based understanding of property. This suggests that people who refer to the equality principle are, on average, more supportive of inheritance taxes. This is supported by the fact that the 95% confidence intervals do not overlap for either group. Hence, for people with both understandings of property, the predicted level of support for inheritance taxes rises significantly when the equality principle is supported.

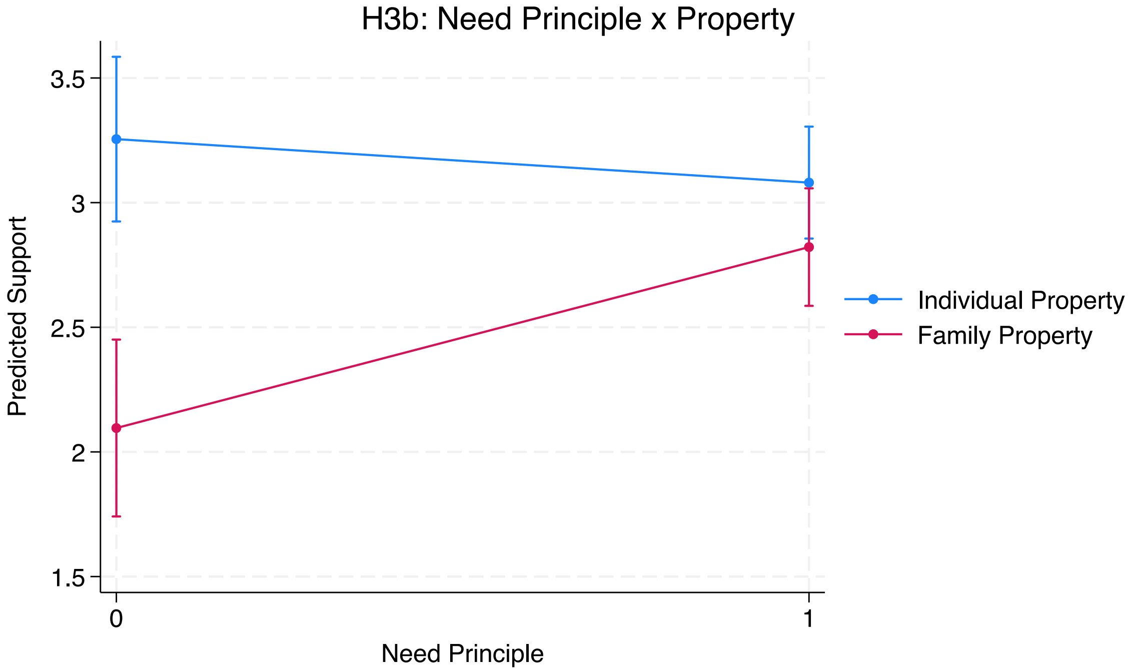
The predicted level of support for inheritance taxes among people with an individual understanding of property and without this reference to principles of redistribution is 2.86 (95% CI: 2.62-3.09) and increases to 3.52 (95% CI: 3.23-3.80) when this reference is found (Table A 16). A similar increase happens for people with a family-based understanding of property. The predicted level of support increases from 2.26 (95% CI:2.02-2.51) to 3.08 (95% CI: 2.76-3.40) when reference to the equality principle is adopted. This positive effect of referring to the equality principle on support levels for inheritance taxation is substantiated by the coefficient (b=0.64) and the significance level (p=0.000) for the equality principle in the baseline regression without interaction terms (Table A 8).

For testing the hypothesis, the difference in support levels for inheritance taxes among individuals who refer to the equality principle but with different property understandings is crucial. Support for inheritance taxes among people who refer to the equality principle and have an individual understanding of property is not statistically significantly higher than among those who agree with the equality principle but have a family-based understanding of property. This is evident from the overlapping 95% confidence intervals. This suggests that reference to the equality principle reduces the negative impact on support for inheritance taxes of a family-based property understanding. Despite the overlap, the point estimates follow the hypothesized direction. Moreover, the overlap of the confidence intervals might again be a result of the relatively low share of people referring to the equality principle (N=337). Yet, based on the data, the null hypothesis cannot be rejected, and hypothesis 3a remains unsupported.

*H3b: People who strongly refer to the need principle and have an individual understanding of property will be more supportive of inheritance taxes.*

The regression analysis (Table A 11) yields an adjusted R-squared of 0.047, indicating that the model explains 4.7% of the variation in support levels for inheritance taxes, and the F-test suggests high statistical significance (F=2.58, p=0.000). It further shows that age remains statistically significant ($p<0.01$).

***Figure** 7: Analysis Hypothesis 3b*




Analyzing Figure 7 highlights the following. While support for inheritance taxes differs significantly across people with different understandings of property when the need principle is not agreed with, the levels of support converge when people do agree with it. When there is no agreement with this type of redistributive principle, people with a family-based understanding of property show significantly less support for inheritance taxes (2.10) than people with an individual understanding of property (3.25). This supports the previously discussed finding that property understanding significantly impacts support levels for inheritance taxes. Once agreement with the need principle is given, their level of support for inheritance taxes increases significantly (2.82). It even converges with the level of support of people with an individual understanding of property (3.08). The predicted margins in brackets are provided in Table A 17 in the appendix.

The clear difference between the two groups is visually almost fully obscured by the substantial overlap of the 95% confidence intervals. While people with a family-based property understanding show a strong reaction to this type of redistributive principle, people with an individualistic understanding of property are barely affected by it. Quite contrary, their level of support decreases slightly but not to a statistically significant extent. Given the largely overlapping confidence intervals, their level of support remains rather stable. The null hypothesis can therefore not be rejected, and hypothesis 3b remains unsupported.

To further test the effect of referring to the need principle, the baseline regression without interaction terms is again considered (Table A 8). In this case, the need principle is also found to be statistically insignificant (p=0.633).

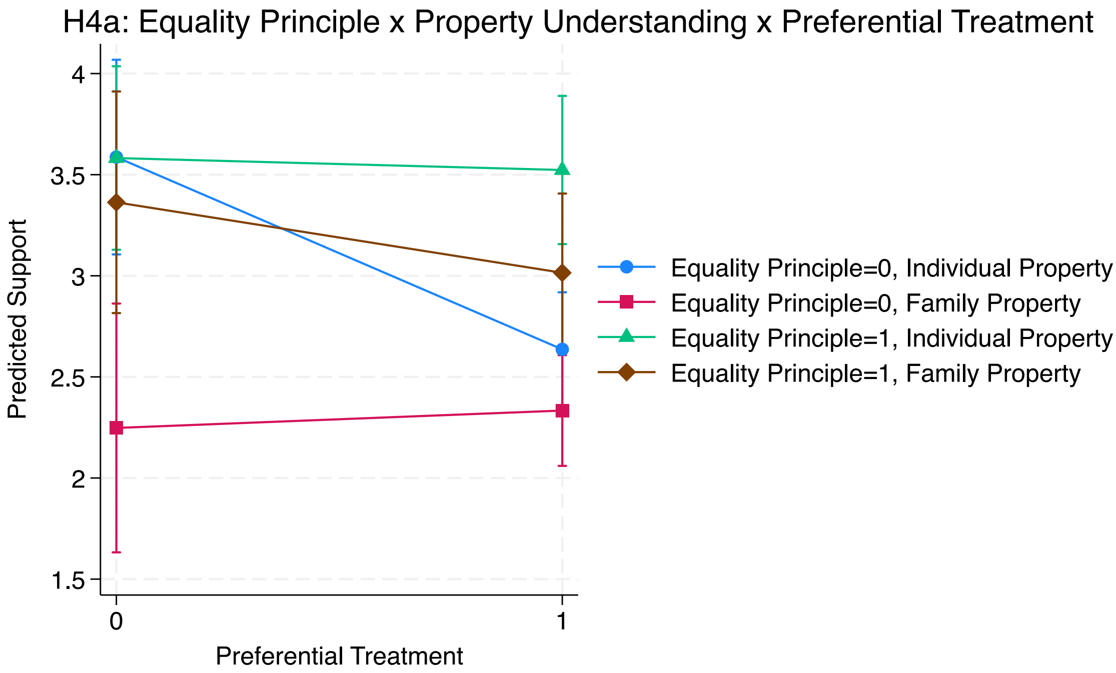
Eventually, the analysis of hypotheses 3a and b has shown that reference to principles of redistribution appears to offset the negative effect of a family-based property understanding on support levels for inheritance taxes. While the equality principle appears to increase support levels for both understandings of property, yet more strongly for those with a family-based understanding, the need principle has a statistically significant impact only on people with a family-based understanding of property.

### 6.2.4 Hypothesis 4

*H4a: People who strongly refer to the equality principle and have a family-based understanding of property will be more supportive of inheritance taxes, conditional on preferential treatment for family members or family businesses.*

The regression analysis (Table A 12) yields an adjusted R-squared of 0.079, indicating that the model explains 7.9% of the variation in support levels for inheritance taxes, and the F-test suggests high statistical significance (F=3.20, p=0.000). It further shows that age remains statistically significant (p<0.05).

***Figure 8****: Analysis Hypothesis 4a*




Looking at Figure 8, at the group of people supporting the equality principle and having a family-based understanding of property, which is represented by the line with a spade, the theoretically expected tendency cannot be seen. In fact, support for inheritance taxes decreases when support for preferential treatment is given. However, the 95% confidence intervals of the two estimates overlap substantially, which is why the decrease in support level is not statistically significant. Therefore, the null hypothesis cannot be rejected based on the data considered, and hypothesis 4a is rejected.

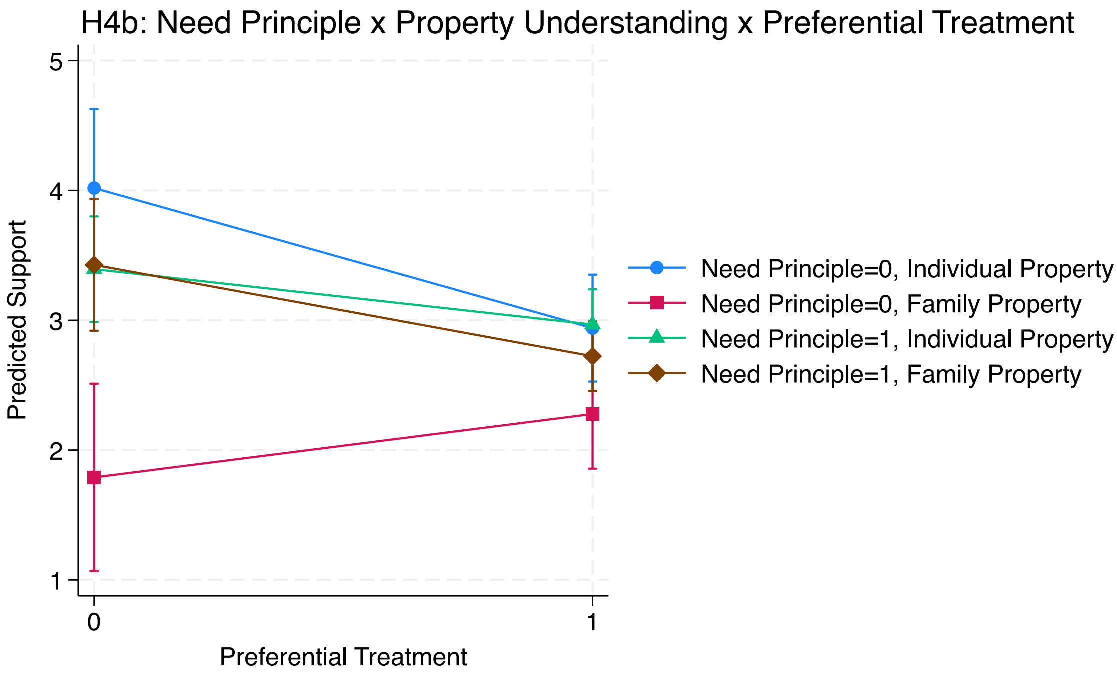
The only group of people with a statistically significant change in support levels for inheritance taxes when support for preferential treatment is compared is the one with an individual property understanding, who do not agree with the equality principle. The predicted level of support for inheritance taxes in this group, represented by the line with a dot, is 3.59 (95% CI: 3.11-4.07) when preferential treatment is not supported and decreases to 2.64 (95% CI: 2.35-2.92) when it is supported (Table A 19). Hence, the data suggests that *people who do not refer to the equality principle and have an individual understanding of property will be less supportive of inheritance taxes, when they support preferential treatment for family members or family businesses.*

A comparison of the remaining groups finds no further statistically significant change in support levels for inheritance taxes.

*H4b: People who strongly refer to the need principle and have a family-based understanding of property will be more supportive of inheritance taxes, conditional on preferential treatment for family members or family businesses.*

The regression analysis (Table A 12) yields an adjusted R-squared of 0.064, indicating that the model explains 6.4% of the variation in support levels for inheritance taxes, and the F-test suggests high statistical significance ($F=2.76$, $p=0.000$). It further shows that age remains statistically significant ($p<0.05$).

***Figure 9**: Analysis Hypothesis 4b*




Looking at Figure 9, at the group of people supporting the need principle and having a family-based understanding of property, which is represented by the line with a spade, the theoretically expected tendency cannot be seen. In fact, support for inheritance taxes decreases when support for preferential treatment is given. However, the 95% confidence intervals of the two estimates overlap substantially, which is why the decrease in support level is not statistically significant. Therefore, the null hypothesis cannot be rejected based on the data considered, and hypothesis 4b is rejected.

Considering the other groups, a statistically significant change, when comparing support for preferential treatment, can only be detected for the group of people who have an individual understanding of property and do not agree with the need principle. The predicted level of support for inheritance taxes in this group, which is represented by the line with a dot, is 4.02 (95% CI: 3.41-4.63) when preferential treatment is not supported and decreases to 2.94 (95% CI: 2.53-3.35) when it is supported (Table A 21). Hence, the data suggests that *people who do not refer to the need principle and have an individual understanding of property will be less supportive of inheritance taxes, when they support preferential treatment for family members or family businesses.*

A final observation is that among the people who do not support preferential treatment for family members or family businesses, those who do not agree with the need principle and have a family-based understanding of property are significantly less supportive of inheritance taxes than the reference groups. Their predicted level of support for inheritance taxes is 1.79 (95% CI: 1.07-2.51). The other groups have a predicted level of support for inheritance taxes at between 3.43 and 4.02, with confidence intervals ranging from 2.92 to 4.62 (Table A 22). This difference vanishes once preferential treatment for family members or family businesses is supported.

# 7 Discussion

In the following chapter, the study's main findings will be summarized and interpreted. In addition, major limitations of the study will be addressed.

## 7.1 Interpretation

Several of the normative principles discussed in this thesis are found to be statistically significant in explaining support levels for inheritance taxes. Based on these observations, the research question "To what extent do normative principles shape people's opinions on inheritance taxes?" can now be answered. This study finds that, in general, normative principles are relevant to the process by which people shape their opinions on inheritance taxes. It finds evidence that normative principles can both increase and decrease support levels for inheritance taxes. While the merit principle is identified as having the largest negative impact, the equality principle is identified as having the largest positive impact. Furthermore, the data provide evidence that normative principles interact, suggesting that different combinations of normative principles support different attitudes. In what follows, the main findings of this study will be presented, along with a discussion of the specific findings for each normative factor and the main hypotheses.

This study supports previous research that finds a majority in favor of inheritance taxes in Austria (Eder & Glatz, 2022, p. 1; Statista, 2025). One major reason that such a vast majority of almost two-thirds is found might be that in the survey, people could indicate support for an inheritance tax at a level that would not affect them personally. A study that finds a majority against inheritance taxes does not provide this option (Fessler & Schürz, 2020, p. 9). I suspect this could increase rejection rates due to fear of personal impact. While this study identifies the 1 million € threshold as most prominent, with a share of approximately 24%, Eder and Glatz find similar support rates for this threshold in 2021; however, in their study, the 500.000 € threshold is even more popular, with 30%. For this threshold, support is substantially lower in the present study, with only 13%.

Next, the study's finding that age is statistically significant, while gender, education level, and province are not, is also in line with previous research (Eder & Glatz, 2022, p. 5; Slemrod, 2006, p. 69). The reason for this might be that older people are, on average, wealthier and hence support inheritance taxes with higher levels of allowances only (Eder & Glatz, 2022, p. 5).

Regarding the normative principles investigated, this study finds substantial levels of support for the merit principle, which aligns with findings from the European Social Justice Survey (Adriaans et al., 2020, p. 5). The principle is found to negatively affect support levels of inheritance taxes to a significant extent. With an effect of almost half a unit on the 8-point scale, it is the strongest negative effect that this study identifies. This observation is particularly interesting as inheritances are frequently described as detrimental to the ideal of a meritocracy (Fessler & Schürz, 2020, p. 464; Freyer & Günther, 2023). The observation that, despite the negative impact on support levels for inheritance taxes, a majority still favors them suggests that this effect is overridden by other competing (potentially normative) considerations in favor of inheritance taxation.

Looking at the prevalence of agreement with the need principle, the findings are again similar to those from the European Social Justice Survey (Adriaans et al., 2020, p. 4f). Both find a vast majority agreeing with the corresponding principle. However, because the data indicate that the positive impact on support for inheritance taxes is not statistically significant, this thesis cannot draw conclusions in this regard.

Agreement with the equality principle is notably lower in this sample than in the European Social Survey. While the European Social Survey reports that slightly more than 50% of Austrians agree with the underlying principle (Adriaans et al., 2020, p. 5), this study reports only 39%. However, rejection rates are similar at about 30%. This is because within the present study's sample, substantially more people were neutral towards that principle. This principle is identified as having a major positive impact on support levels for inheritance taxes, with the largest beta coefficient among all statistically significant variables at 0.64. The data therefore suggests that, holding other factors equal, people who refer to principles of redistribution in terms of equality are, on average, more supportive of inheritance taxes. This is consistent with the perception that redistribution demands that income and wealth be equally distributed among all people and that, without taxation, large inheritances are detrimental to this ideal (Fize et al., 2022).

Concerning the understanding of property as family property, which is strongly connected to the family principle (Beckert, 2008, p. 524), this study finds a statistically significant negative impact on support for inheritance taxes. This is in line with expectations from previous research that suggests that:"…*family values are decisive for negative perceptions of inheritance taxation*" (Fessler & Schürz, 2020, p. 464). This observation is further supported by the finding that a demand to treat close relatives and family members favorably correlates with lower general support for inheritance taxation. In sum, this study supports the theory that close alignment with the family principle negatively affects support for inheritance taxes.

Finally, the impact of the adopted perspective in the context of inheritances is less relevant than expected. The observed trend supports the expected tendency that, when the testator's perspective is adopted, support for inheritance taxes decreases. However, the effect is only marginally significant. The lack of significance suggests that the effect likely plays a role in shaping attitudes toward inheritance taxes, yet its impact may be moderated by unobserved factors or require a larger sample to be fully substantiated.

Hypothesis 1 concerns the relationship between orientation along the merit principle, different types of property understanding, and the perspective from which inheritances are viewed. The lack of statistical significance in switching perspectives among the considered groups suggests that whether inheritances are perceived as a receipt of wealth or the passing over of wealth does not matter for how much these people support inheritance taxes. Because of this, hypothesis 1 must be rejected. Based on the data, it cannot be said that reference to the merit principle together with an individual property understanding decreases (increases) support for inheritance taxes when inheritances are viewed from the testators' (heirs') perspective.

Taken together with the marginal significance of the adopted perspective found in the baseline regression, one may suspect that this factor is generally less relevant for how much Austrians support inheritance taxation than expected. This observation highlights an interesting contradiction between the theoretical implications of different perspectives and the actual impact on people shaping their opinions. While in the theoretical literature, the adopted perspective serves as the foundation for arguments both in favor of and against inheritance taxation (Mill, 1885/2009; Freyer & Günther, 2023, p. 3; Gosepath, 2022, p. 25), this study suggests that there is no such extensive impact on people's opinions.

Hypothesis 2 concerns the relationship between merit orientation and different property understandings. This study supports the hypothesis that people who refer to merit and have a family-based understanding of property will be less supportive of inheritance taxes. In fact, their support level is estimated to be between 0.1 and 1.1 levels lower. This reveals a significant interaction between merit orientation and property understanding and suggests that the effect of property understanding on levels of tax support is conditional on merit reference. This refines previous research that identifies family values as detrimental to support of an inheritance tax (Fessler & Schürz, 2020, p. 464), stressing that the normative principle of merit moderates this. It seems that a reference to the meritocratic ideal serves as an amplifier of differences stemming from different property understandings.

Hypotheses 3a and b concern the relationship between reference to principles of redistribution and property understandings. This study does not support the hypotheses that people who refer to principles of redistribution (based on equality or need) and have an individualistic property understanding are more supportive of inheritance taxation. Instead, this study finds evidence that reference to principles of redistribution seems to wipe out the effect of different property understandings. While the merit principle was observed to amplify these differences, principles of redistribution seem to work in the opposite direction. For people who do not refer to principles of redistribution, there is a statistically significant difference in support levels based on property understanding. People who do refer to these principles, on the other hand, have support levels that are not significantly impacted by their property understanding. Based on this, it seems that considerations of redistribution principles shape opinions about inheritance taxation to such an extent that they override the impact of property understandings.

Finally, hypothesis 4 concerns the relationship between principles of redistribution, different types of property understanding, and support for preferential treatment of family members or family businesses. This study does not support the hypothesis that people who strongly refer to principles of redistribution and have a family-based understanding of property will be more supportive of inheritance taxes, conditional on preferential treatment for family members or family businesses. Therefore, hypothesis 4 must be rejected.

This finding needs to be interpreted carefully, as the survey design may not have allowed for an optimal test of the hypothesis. People are first asked about their support for inheritance taxes along with their preferred thresholds. In this part, there is no reference to potential differences in treatment for family members or family businesses. Maybe some people would indicate higher levels of support if they were aware that preferential treatment for family members or family businesses is an option. However, this option is discussed only later in the survey. So, people who would support an inheritance tax conditional on this type of preferential treatment might have indicated lower support levels than they otherwise would. Hence, it is possible that based on this data, one can only adequately test whether people who support preferential treatment for family members or family businesses are, on average, less supportive of inheritance taxes. Looking at the baseline regression (Table A 8), this correlation is supported at the 5% significance level. People who support preferential treatment of family members or family businesses are on average 0.38 ($p=0.019$) points less supportive of inheritance taxes than people who do not support such treatment.

In the course of the analysis and evaluation of hypothesis 4, this study further finds that people who do not agree with redistributive principles (both the equality and the need principle) and have an individual understanding are significantly less supportive of inheritance taxes, when they also support preferential treatment of family members or family businesses. This group features a particularly interesting combination: they align with the family principle by supporting preferential treatment of family members or family businesses, yet they do not have the typical property understanding associated with the family principle.

In summary, this study observes that normative principles substantially shape people's opinions on inheritance taxes. Reference to the merit principle is found to negatively impact support levels and amplify differences based on property understanding. Reference to principles of redistribution, on the other hand, seems to wipe out these differences, and when based on equality, it is found to increase support levels most strongly.

## 7.2 Limitations

While this study provides valuable insights, certain limitations regarding its operationalization, sample size, and timing need to be acknowledged.

First, the way this study measures support for inheritance taxes is open to criticism. This study interprets higher demanded thresholds as a sign of lower levels of support. However, it is also possible that someone who supports inheritance taxes at a very high threshold, for example, 10 million euros, is, in general, more supportive of inheritance taxes than someone who supports them at all levels of inheritance. The prior person might think that an inheritance tax is very important and should be highly prioritized, while the person supporting an inheritance tax on all levels might just as well think that inheritance taxes are not quite important. Still, if they could introduce them, they would want them to apply to all inheritances. Future research should examine whether a demand for lower thresholds is indeed associated with a strong prioritization of inheritance taxation.

Second, analyzing this study's hypotheses indicates that, for some subgroups (e.g., those who do not refer to the merit principle), the sample size may have been too small to detect statistical significance. Given that the hypotheses rely largely on interaction terms that compare rather small subgroups, sample size constraints can be considered a relevant limitation. A larger sample size could further clarify the role of viewing inheritances from different perspectives, as this study showed only marginal significance for this factor.

Another worry concerns potential framing effects. In the survey, people are first asked to indicate their agreement with principles of justice in a general context, before the questions are contextualized for inheritance taxation. One might therefore worry that people's responses were distorted by a wish to be consistent with the previously indicated responses. In this survey, the order of questions was only varied within a questionnaire section. A potential method to address this limitation would be to test robustness by also administering the survey to a control group that answers the questions in a different order.

A related concern is that people were asked to indicate their support for inheritance taxes at a selectable threshold before they were confronted with options for favorable treatment of certain groups. This might be particularly worrying for the findings related to hypothesis 4. Their support for inheritance taxes might have been different had they been able to indicate a preference for preferential treatment of family members or family businesses right when they were asked about their general support. This limitation could be tackled by administering a survey that directly asks about support for inheritance taxes conditional on preferential treatment for certain groups of people.

Furthermore, a potential limitation lies in the timing of this study. As explained in chapter 1.2, the public debate about a reintroduction of inheritance taxes resurged in February 2026. The media coverage of the topic began while the survey was being distributed, potentially affecting respondents who completed it afterward. For them, the topic was likely much more salient, and psychological phenomena such as the availability heuristic could have distorted their responses (Tversky & Kahneman, 1973). To determine whether any such distortions occurred, further research could compare these two groups. This might yield interesting insights into whether and how the most recent debate influenced people's opinions.

Finally, it should be emphasized that the relationship found in the context of hypothesis 3, which implies that reference to principles of redistribution eradicates the effect of different property understandings, was discovered exploratively. Because of this, further research to validate this observation might be valuable.

# 8 Conclusion

At the beginning of this thesis, a puzzling situation was sketched. An inheritance tax would affect only a small share of the population, yet more than that share opposes it. People who would not be affected by an inheritance tax and could even benefit from it are still against it. This suggests that factors other than pure self-interest shape people's opinions on inheritance taxes. Based on this observation, this thesis raised the question: "*To what extent do normative principles shape people's opinions on inheritance taxes?*" In answering this question, it put particular focus on the merit principle, the family principle, and the principles of redistribution. Based on a quantitative data analysis of a population-representative sample, this thesis finds evidence for a substantial impact of normative principles on people's opinions on inheritance taxes.

Regarding its hypotheses, this thesis supports one of the four hypotheses raised, namely hypothesis 2.

*H2: People who strongly refer to merit and have a family-based understanding of property will be less supportive of inheritance taxes.*

Hypothesis 3 cannot be supported as it stands:

*H3: People who strongly refer to principles of redistribution and have an individual understanding of property will be more supportive of inheritance taxes.*

However, this thesis makes an exploratory observation: that reference to a redistributive principle wipes out the effects of different property understandings. So, while the merit principle is found to boost differences in support for inheritance taxation based on property understandings, reference to principles of redistribution seems to do the opposite by wiping out these differences.

Likewise, Hypothesis 4 must be rejected. There is no evidence that:

*H4: People who strongly refer to principles of redistribution and have a family-based understanding of property will be more supportive of inheritance taxes, conditional on preferential treatment for family members or family businesses.*

However, in analyzing hypothesis 4, this study finds evidence that people who refer to one of the principles of redistribution and have an individual understanding of property will be less supportive of inheritance taxes, when they also support preferential treatment of family members or family businesses. Further, in cases where people do not agree with the need principle, the negative impact on support levels for inheritance taxes of a family-based property understanding vanishes once preferential treatment of family members or family businesses is supported.

Hypothesis 1 must also be rejected, since the data does not support that:

*H1: People who refer to merit and have an individual understanding of property will be less (more) supportive of inheritance taxes if they argue from the perspective of the testator (heir).*

This thesis contributes to the literature in multiple ways. First, it supports theories from social justice and inequality research suggesting that normative contexts substantially impact policy attitudes (Liebig & Sauer, 2016, p. 46; Adriaans et al., 2020, p. 4; Almås et al., 2024, p. 74). Second, it provides novel insights into the concrete reasoning of the Austrian population on inheritance taxation. By means of a regression analysis including interaction terms, it identifies new mechanisms by which normative principles shape opinions on inheritance taxes. These insights are politically and socially valuable because they go beyond general statistics on support for inheritance taxation and shed light on people's specific reasoning. I suggest that this is especially relevant considering the frequent and very recent resurgence of the debate. The fact that Austria's abolition of inheritance taxes in 2008 was followed by ongoing debate over reintroducing them suggests that understanding the population's attitudes in greater depth is essential for moving forward. Eventually, this study also contributes to the broader discussion of whether a majority would favor inheritance taxes in Austria. In line with some previous findings, it identifies that conditional on certain threshold levels, there exists a clear majority (Eder & Glatz, 2022; Statista, 2025).

Despite providing valuable findings, this study's limitations need to be acknowledged. Potential concerns include an ambiguous variable construction, sample-size constraints when working with interaction terms, framing effects in the survey questions, and the timing of the study. All these limitations could be addressed by future research. It could test this study's robustness by using a different question to measure support for inheritance taxes, by distributing the survey with a different order of the questions, by acquiring a larger sample, and by administering the survey at different points in time when the debate is less salient. Future research could further explore the impact of other normative principles on people’s opinions about inheritance taxes. It could also investigate whether support levels change based on how inheritance taxes are earmarked. Furthermore, it would be interesting to apply a qualitative approach and try to attain additional indicators for what could be the most impactful drivers for people’s opinions on inheritance taxes.

To conclude this thesis, the role of normative principles in shaping people's opinions on inheritance taxes should be emphasized. Considering this factor is crucial, since approaches that reason from self-interest fail to capture the complexity of how people argue and struggle to explain substantial population-wide disagreement. Including normative principles into the equation and considering how they might interact with one another, helps gain a deeper and more holistic understanding of what actually shapes people’s opinions.

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# Appendix

## Appendix A: Used Survey Items and Response Options

**Table A1**: Control Variables Description

| Variable | Original German Prompt | Original German Question | Original German Response Options | English Translation Prompt | English Translation Question | English Translation Response Options |
|---|---|---|---|---|---|---|
| **gender** | Bitte beantworten Sie zu beginn ein paar allgemeine Fragen: | Welches **Geschlecht** haben Sie? | O Männlich<br>O Weiblich<br>O Divers<br>O Keine Angabe | To begin, please answer a few general questions: | What is your gender? | O Male<br>O Female<br>O Diverse / Non-binary<br>O No answer |
| **age** | | In welchem **Jahr** sind Sie **geboren**? | Geburtsjahr: | | In what year were you born? | Year of birth: |
| **educ** | | Was ist der **höchste Schul- oder Bildungsabschluss**, den Sie errecht haben? | O Volksschule oder weniger<br>O Hauptschule/Mittelschule oder AHS-Unterstufe<br>O Polytechnikum, BMS (Fachschule, z.B. HASCH)<br>O AHS mit Matura<br>O BHS mit Matura<br>O Hochschulverwandte Lehranstalt oder Kolleg<br>O Bachelor<br>O Magister / Master / Diplomingenieur / Fachhochschule<br>O Doktor/PhD<br>O Keine Angabe [99] | | What is the highest level of education you have completed? | O primary school or less<br>O lower secondary school (e.g., Hauptschule, Mittelschule, or AHS lower cycle)<br>O pre-vocational school (Polytechnikum) or intermediate vocational school (BMS)<br>O apprenticeship / vocational school<br>O academic secondary school with Matura (AHS)<br>O Colleges of higher vocational education with Matura (BHS, e.g., HTL, HAK)<br>O post-secondary non-tertiary college (Kolleg)<br>O Bachelor's degree<br>O Master's degree (University or University of Applied Sciences)<br>O Doctorate / PhD<br>O no answer |
| **BL** | | In welchem **Bundesland** leben Sie aktuell? | O Vorarlberg<br>O Tirol<br>O Salzburg<br>O Steiermark<br>O Kärnten<br>O Oberösterreich<br>O Niederösterreich<br>O Wien<br>O Burgenland<br>O Ich lebe nicht in Österreich | | In which province do you currently reside? | O Vorarlberg<br>O Tyrol<br>O Salzburg<br>O Styria<br>O Carinthia<br>O Upper Austria<br>O Lower Austria<br>O Vienna<br>O Burgenland<br>O I do not reside in Austria |

| Variable | Original German Question | Original German Response Options | English Translation Question | English Translation Response Options |
|---|---|---|---|---|
| **ExpIn01**<br>**ExpIn** | Haben Sie selbst bereits eine Erbschaft erhalten oder erwarten Sie, im Laufe Ihres Lebens eine Erbschaft zu erhalten? Zählen Sie alle Vermögenswerte zusammen. | O Nein<br>O Ja, 1 € – 9.999 €<br>O Ja, 10.000 € - 99.999 €<br>O Ja, 100.000 € - 499.999 €<br>O Ja, 500.000 €- 999.999 €<br>O Ja, 1.000.000 € - 9.999.999 €<br>O Ja, 10.000.000 € oder mehr<br>O Weiß nicht<br>O Keine Angabe | Have you already received an inheritance yourself, or do you expect to receive an inheritance during your lifetime? Please consider all types of assets combined. | O No<br>O Yes, 1 € – 9.999 €<br>O Yes, 10.000 € - 99.999 €<br>O Yes, 100.000 € - 499.999 €<br>O Yes, 500.000 €- 999.999 €<br>O Yes, 1.000.000 € - 9.999.999 €<br>O Yes, 10.000.000 € or more<br>O don't know<br>O no answer |

***Table A 1**: Control Variables Description*

**Table A2**: Dependent and Independent Variables Description

| Variable | Original German Prompt | Original German Question | Original German Response Options | English Translation Prompt | English Translation Question | English Translation Response Options |
|---|---|---|---|---|---|---|
| **MeritPrinciple** | Im Folgenden finden Sie einige Aussagen zur Gerechtigkeit in einer Gesellschaft. Wie sehr stimmen Sie jeder der folgenden Aussagen zu oder lehnen diese ab? | Eine Gesellschaft ist gerecht, wenn hart arbeitende Menschen mehr verdienen als andere. | O stimme stark zu<br>O stimme zu<br>O weder noch<br>O lehnen ab<br>O lehne stark ab<br>O keine Antwort | In what follows, you will find some statements regarding justice in a society. How much do you agree with or reject each of the following statements? | A society is fair when hard-working people earn more than others. | O Strongly agree<br>O Agree<br>O Neither agree nor disagree<br>O Strongly disagree<br>O No answer |
| **EqualityPrinciple** | | Eine Gesellschaft ist gerecht, wenn Einkommen und Vermögen gleichmäßig auf alle Menschen verteilt sind. | | | A society is fair when income and wealth are distributed equally. | |
| **NeedPrinciple** | | Eine Gesellschaft ist gerecht, wenn sie sich um Arme und Bedürftige kümmert, unabhängig davon, was diese der Gesellschaft zurückgeben. | | | A society is fair when it takes care of those who are poor and in need, regardless of what they give back to the society. | |

| Variable | Original German Prompt | Original German Question | Original German Response Options | English Translation Prompt | English Translation Question | English Translation Response Options |
|---|---|---|---|---|---|---|
| **Property_ Understanding** | Im Folgenden finden Sie einige Aussagen zur moralischen Verpflichtung von Erbnehmern. Wie sehr stimmen Sie jeder der folgenden Aussagen zu oder lehnen diese ab? | Erbnehmer sind moralisch verpflichtet, das familiäre Erbe zu erhalten. | O stimme stark zu<br>O stimme zu<br>O weder noch<br>O lehnen ab<br>O lehne stark ab<br>O keine Antwort | In what follows you will find some statements regarding the moral obligation of heirs. How much do you agree with or reject each of the following statements? | Heirs are morally required to maintain the family inheritance. | O Strongly agree<br>O Agree<br>O Neither agree nor disagree<br>O Strongly disagree<br>O No answer |
| **Perspective** | - | Welcher Definition von „Erbe“ stimmen Sie am ehesten zu? Im Zweifel nennen Sie bitte die Tendenz, welche bei Ihnen überwiegt. | O Es handelt sich bei einem Erbe um die Weitergabe eines Vermögens an eine andere Person.<br>O Es handelt sich bei einem Erbe um den Empfang eines Vermögens einer anderen Person.<br>O Keine Angabe | - | Which definition of ‘inheritance’ do you rather agree with? If unsure, please indicate the tendency you lean toward more strongly | O Inheritance is the transfer of wealth to another person.<br>O Inheritance is the receipt of wealth from another person.<br>O No answer |
| **Preferential_ Treatment** | Die folgenden Fragen beziehen sich auf die Möglichkeit, Erbschaftssteuern je nach Situation unterschiedlich zu gestalten. Gehen Sie bei der Beantwortung der Fragen davon aus, dass eine Erbschaftssteuer eingeführt wird. | 1. Sollen Erbschaften naher Verwandter (Kinder, Geschwister, Eltern) mehr, gleich oder weniger besteuert werden im Vergleich zu anderen Personen?<br>2. Sollen Erbschaften in Form von Familienbetrieben oder Landwirtschaften mehr, gleich oder weniger besteuert werden im Vergleich zu Erbschaften in Form anderer Vermögensarten wie zum Beispiel Aktien, Immobilien oder Wertgegenstände? | O mehr<br>O gleich<br>O weniger<br>O keine Angabe | The following questions refer to the possibility of designing inheritance taxes differently depending on the situation. In answering the questions, please assume that an inheritance tax will be introduced. | 1. Should inheritances of close relatives (children, siblings, parents) be taxed more, the same, or less compared to that of other people?”<br>2. Should inheritances in the form of family businesses or farms be taxed more, the same, or less compared to other types of assets such as stocks, real estate, or valuables | O More<br>O The same<br>O Less<br>O No answer |
| **SupInTax**<br><br>**SupInTax01** | Es wird in der Öffentlichkeit immer wieder über eine Wiedereinführung der Erbschaftssteuer gesprochen, wobei verschiedene Optionen diskutiert werden. Einige lehnen die Einführung einer Erbschaftssteuer ab, andere befürworten eine Erbschaftssteuer in unterschiedlichen Höhen. | Welche der folgenden Optionen befürworten Sie am ehesten? | Die Einführung einer Erbschaftssteuer… (Einfach-Nennung)<br>ab 0 € (alle Erbschaften)<br>ab 10.000 €<br>ab 100.000 €<br>ab 250.000 €<br>ab 500.000 €<br>ab 1.000.000 €<br>ab 10.000.000 €<br>keine Erbschaftssteuer<br>keine Angabe | The reintroduction of inheritance taxes is frequently debated in public. In this context, different options are discussed. Some reject the introduction others support it at different levels. | Which of the following options do you support the most? | The introduction of an inheritance tax (Single choice)<br>from 0 € (all inheritances)<br>from 10.000 €<br>from 100.000 €<br>from 250.000 €<br>from 500.000 €<br>from 1.000.000 €<br>from 10.000.000 €<br>no inheritance tax<br>no answer |

***Table A 2**: Dependent and Independent Variables Description*

# Appendix B: Variable Coding

**Table A3**: Control Variables Coding

| Variable | Original Scale (Values) | Recoded Value | Interpretation |
|---|---|---|---|
| **gender** | 1,2,3,99 | 1 (if original 2)<br>0 (if original 1)<br>.=Missing (if original 3 or 99) | 1=female<br>0=male<br>Reference Category is "male" |
| **age** | YYYY(e.g.1991), 1951-2006 | 2025-YYYY | Age of respondent in years. |
| **educ** | 1,2,3,4,5,6,7,8,9,10,99 | 1 (if original 1,2)<br>2 (if original 3,4)<br>3 (if original 5,6)<br>4 (if original 7,8,9,10)<br>.=Missing (if original 99) | Education Level (1-4)<br>1=Compulsory School<br>2=Apprenticeship<br>3=Matura<br>4=Higher Education |
| **BL** | 1,2,3,4,5,6,7,8,9,99 | 1 to 9 (original values maintained)<br>.=Missing (if original 99) | Provinces of Austria:<br>1=Vorarlberg<br>2=Tyrol<br>3=Salzburg<br>4=Styria<br>5=Carinthia<br>6=Upper Austria<br>7=Lower Austria<br>8=Vienna<br>9=Burgenland |
| **ExpIn01** | 1,2,3,4,5,6,7,88,99 | 1 (if original 2 to 7)<br>0 (if original 1)<br>.=Missing (if 88,99) | 1=Received or Expected |
| **ExpIn** | 1,2,3,4,5,6,7,88,99 | 1 to 7 (original values maintained)<br>.=Missing (if 88,99) | 1=No<br>2=1 € – 9.999 €<br>3=10.000 € - 99.999 €<br>4=100.000 € - 499.999 €<br>5= 500.000 €- 999.999 €<br>6=1.000.000 € - 9.999.999 €<br>7=10.000.000 € or more |

***Table A 3**: Control Variables Coding*

**Table A4**: Dependent and Independent Variables Coding

| Variable | Original Scale (Values) | Recoded Value | Interpretation |
|---|---|---|---|
| **MeritPrinciple** | 1,2,3,4,5,99 | 1 (if original 1 or 2)<br>0 (if original 3,4, or 5)<br>.=Missing (if original 99) | 1=reference to merit<br>0=no reference to merit<br>Reference Category is "no reference to merit" |
| **EqualityPrinciple** | 1,2,3,4,5,99 | 1 (if original 1 or 2)<br>0 (if original 3,4, or 5)<br>.=Missing (if original 99) | 1=agreement with the equality principle<br>0=no agreement with the equality principle<br>Reference Category is "no agreement with the equality principle" |
| **NeedPrinciple** | 1,2,3,4,5,99 | 1 (if original 1 or 2)<br>0 (if original 3,4, or 5)<br>.=Missing (if original 99) | 1=agreement with the need principle<br>0=no agreement with the need principle<br>Reference Category is "no agreement with the need principle" |
| **Property_Understanding** | 1,2,3,4,5,99 | 1 (if original 1 or 2)<br>0 (if original 3,4, or 5)<br>.=Missing (if original 99) | 1= family-based property understanding<br>0= individual-based property understanding<br>Reference Category is "individual-based property understanding" |
| **Perspective** | 1,2,99 | 1 (if original 1)<br>0 (if original 2)<br>.=Missing (if original 99) | 1= testator<br>0= heir<br>Reference Category is "heir" |
| **Preferential_Treatment**<br>**(Q9A1 & Q9A2)** | Q9A1: 1,2,3,99<br>Q9A2: 1,2,3,99 | 1 (if Q9A1 == 3 & Q9A2 == 3) \|<br>(Q9A1 == 3 & Q9A2 == 2) \|<br>(Q9A1 == 2 & Q9A2 == 3) \|<br>(Q9A1 == 3 & Q9A2 == 99) \|<br>(Q9A1 == 99 & Q9A2 == 3) \|<br>0 (if Q9A1 == 2 & Q9A2 == 2) \|<br>(Q9A1 == 2 & Q9A2 == 1) \|<br>(Q9A1 == 1 & Q9A2 == 2) \|<br>(Q9A1 == 1 & Q9A2 == 1) \|<br>(Q9A1 == 2 & Q9A2 == 99) \|<br>(Q9A1 == 99 & Q9A2 == 2) \|<br>(Q9A1 == 1 & Q9A2 == 99) \|<br>(Q9A1 == 99 & Q9A2 == 1)<br>.=Missing (if Q9A1==99 & Q9A2 ==99) \|<br>(Q9A1==3 & Q9A2 ==1) \|<br>(Q9A1==1 & Q9A2 ==3) \| | 1=support for preferential treatment of family members or family businesses<br>0=no support for preferential treatment of family members or family businesses<br>Reference Category is "no support for preferential treatment of family members or family businesses" |
| **SupInTax** | 1,2,3,4,5,6,7,8,99 | 1 (if original 8)<br>2 (if original 7)<br>3 (if original 6)<br>4 (if original 5)<br>5 (if original 4)<br>6 (if original 3)<br>7 (if original 2)<br>8 (if original 1)<br>.=Missing (if original 99) | Higher values indicate higher levels of support.<br>Ordinal scale treated as continuous |
| **SupInTax01** | 1,2,3,4,5,6,7,8,99 | 1 (if original 1 to 7)<br>0 (if original 8)<br>.=Missing (if original 99) | 1= general support for inheritance taxes<br>0= no support for inheritance taxes<br>Reference category is "no support for inheritance taxes" |

***Table A 4**: Dependent and Independent Variables Coding*

## Appendix C: Descriptive Statistics

**Table A5**: Sample Composition

| Variable | Population | Survey data |
|---|---|---|
| gender (female)* | 50.7% | 47.7% |
| age (average)** | 43.8 | 47.7 |
| Education | Compulsory school: 17.1%<br>Apprenticeship: -<br>Matura: 61.9%<br>Higher: 21.0% | Compulsory school: 7.75%<br>Apprenticeship: 48.92%<br>Matura: 23.60%<br>Higher: 19.73% |
| Province | Vorarlberg: 4.47%<br>Tyrol: 8.45%<br>Salzburg: 6.22%<br>Styria: 13.80%<br>Carinthia: 6.18%<br>Upper Austria: 16.68%<br>Lower Austria: 18.77%<br>Vienna: 22.15%<br>Burgenland: 3.27% | Vorarlberg: 4.33%<br>Tyrol: 7.06%<br>Salzburg: 6.26%<br>Styria: 14.81%<br>Carinthia: 5.92%<br>Upper Austria: 13.67%<br>Lower Austria: 17.20%<br>Vienna: 28.02%<br>Burgenland: 2.73% |

***Table A 5**: Sample Composition*

Source: Own Survey (2026), Population data based on Statistik Austria (Statistik Austria, 2026)

* Three respondents identified as diverse, and one provided no information.

**In this survey there are only respondents aged between 18 and 75 years, while population wide statistics take all ages into account.

**Table A6**: Descriptive Statistics for the Variables in the Analysis

| Variable | *N* | Mean | Standard Deviation |
|---|---|---|---|
| gender | 874 | 0.48 | - |
| age | 878 | 47.7 | 15.52 |
| education | 877 | | |
| province | 878 | | |
| Expected/received inheritance | 739 | 2.14 | |

| | | | |
|---|---|---|---|
| Support for Inheritance Tax | 850 | 2.83 | 1.87 |
| Merit Principle | 874 | 0.85 | |
| Equality Principle | 863 | 0.39 | |
| Need Principle | 863 | 0.66 | |
| Property Understanding | 842 | 0.49 | |
| Perspective | 850 | 0.63 | |
| Preferential Treatment | 821 | 0.73 | |

***Table A 6****: Descriptive Statistics for the Variables in the Analysis*

## Appendix D: Regression Results

This appendix reports the regression results underlying the analyses discussed in Chapter 6.

Table A 7 is based on the following Stata command:

```
regress SupInTax i.gender c.age i.educ i.BL i.ExpIn
```

**Table A7**: OLS Regression Analysis Predicting Support for Inheritance Taxation: Baseline Socio-Demographic Model (Controls Only)

| | (1)<br>Support Inheritance Tax at: |
|---|---|
| Male | 0.000<br>(.) |
| Female | -0.236<br>(0.140) |
| Age | -0.014** <br>(0.005) |
| Compulsory School | 0.000<br>(.) |
| Apprenticeship | -0.394<br>(0.269) |
| Matura | -0.517<br>(0.288) |
| Higher Education | -0.398<br>(0.302) |
| Vorarlberg | 0.000<br>(.) |
| Tirol | 0.041<br>(0.424) |

| | |
|---|---|
| Salzburg | 0.114<br>(0.443) |
| Steiermark | 0.193<br>(0.380) |
| Kärnten | -0.197<br>(0.431) |
| Oberösterreich | 0.510<br>(0.389) |
| Niederösterreich | 0.082<br>(0.379) |
| Wien | 0.310<br>(0.362) |
| Burgenland | 0.544<br>(0.544) |
| No inheritance | 0.000<br>(.) |
| <10k€ | 0.056<br>(0.217) |
| <100k€ | 0.277<br>(0.190) |
| <500k€ | -0.276<br>(0.215) |
| <1 Mio.€ | -0.328<br>(0.342) |
| < 10 Mio.€ | -1.010<br>(0.705) |
| > 10 Mio. | -1.119<br>(0.921) |
| Constant | $3.863^{***}$<br>(0.493) |
| Observations | 727 |
| $R^2$ | 0.042 |
| Adjusted $R^2$ | 0.016 |
| F | 1.622 |
| p | 0.045 |

***Table A** 7: OLS Regression Analysis Controls Only*

Standard errors in parentheses
$^{*}$ $p < 0.05$, $^{**}$ $p < 0.01$, $^{***}$ $p < 0.001$

Table A 8 is based on the following Stata command:

```
regress SupInTax i.MeritPrinciple i.EqualityPrincple i.NeedPrinciple i.Property_Understanding i.Perspective i.Preferential_Treatment i.gender c.age i.educ i.BL i.ExpIn
```

**Table A8**: OLS Regression Analysis Predicting Support for Inheritance Taxation: Full Main Effects Model (Baseline Regression)

| | (1)<br>Support Inheritance Tax at: |
|---|---|
| Merit Principle=1 | -0.474$^{*}$ |
| | (0.209) |
| Equality Principle=1 | 0.636$^{***}$ |
| | (0.148) |
| Need Principle=1 | 0.074 |
| | (0.154) |
| Family Property | -0.439$^{**}$ |
| | (0.141) |
| Testator | -0.279 |
| | (0.145) |
| Preferential Treatment=1 | -0.377$^{*}$ |
| | (0.161) |
| Female | -0.152 |
| | (0.142) |
| Age | -0.011$^{*}$ |
| | (0.005) |
| Constant | 4.421$^{***}$ |
| | (0.541) |
| Regional Controls (Province) | Yes |
| Expected/Received Inheritance Controls | Yes |
| Education Controls | Yes |
| Observations | 652 |
| $R^2$ | 0.124 |
| Adjusted $R^2$ | 0.089 |
| F | 3.553 |
| p | 0.000 |

*Table A 8: OLS Regression Analysis Baseline Regression*

Standard errors in parentheses
$^{*}$ $p < 0.05$, $^{**}$ $p < 0.01$, $^{***}$ $p < 0.001$

Table A 9 is based on the following Stata command:

```
regress SupInTax i.Perspective##i.MeritPrinciple##i.Property_Understanding
i.gender c.age i.educ i.BL i.ExpIn
```

**Table A9**: OLS Regression Analysis Predicting Support for Inheritance Taxation: Testing the Triple Interaction of Perspective, Property Understanding and the Merit Principle (Hypothesis 1)

| | (1)<br>Support Inheritance Tax at: |
|---|---|
| Testator | 0.133<br>(0.469) |
| Merit Principle=1 | -0.281<br>(0.379) |
| Testator x Merit Principle=0 | 0.000<br>(.) |
| Testator x Merit Principle=1 | -0.379<br>(0.512) |
| Family Property | -0.098<br>(0.671) |
| Testator x Individual Property | 0.000<br>(.) |
| Testator x Family Property | -0.608<br>(0.855) |
| Merit Principle=1 x Individual Property | 0.000<br>(.) |
| Merit Principle=1 x Family Property | -0.337<br>(0.712) |
| Testator x Merit Principle=0 x Individual Property | 0.000<br>(.) |
| Testator x Merit Principle=0 x Family Property | 0.000<br>(.) |
| Testator x Merit Principle=1 x Individual Property | 0.000<br>(.) |
| Testator x Merit Principle=1 x Family Property | 0.507<br>(0.905) |
| Female | -0.240<br>(0.141) |

| | |
|---|---|
| Age | -0.014** |
| | (0.005) |
| Constant | 4.371*** |
| | (0.604) |
| Regional Controls (Province) | Yes |
| Expected/Received Inheritance Controls | Yes |
| Education Controls | Yes |
| Observations | 693 |
| $R^2$ | 0.079 |
| Adjusted $R^2$ | 0.043 |
| F | 2.197 |
| p | 0.001 |

***Table A 9****: OLS Regression Analysis Hypothesis 1*

Standard errors in parentheses
$^{*}$ $p < 0.05$, $^{**}$ $p < 0.01$, $^{***}$ $p < 0.001$

Table A 10 is based on the following Stata command:

```
regress SupInTax i.MeritPrinciple##i.Property_Understanding i.gender c.age
i.educ i.BL i.ExpIn
```

**Table A10**: OLS Regression Analysis Predicting Support for Inheritance Taxation: Testing the Two-Way Interaction of the Merit Principle and Property Understanding (Hypothesis 2)

| | (1)<br>Support Inheritance Tax at: |
|---|---|
| Merit Principle=1 | -0.534* |
| | (0.247) |
| Family Property | -0.559 |
| | (0.404) |
| Merit Principle=1 x Individual Property | 0.000 |
| | (.) |
| Merit Principle=1 x Family Property | 0.069 |
| | (0.429) |
| Female | -0.214 |
| | (0.140) |
| Age | -0.013** |
| | (0.005) |
| Constant | 4.448*** |
| | (0.527) |

| | |
|---|---|
| Regional Controls (Province) | Yes |
| Expected/Received Inheritance Controls | Yes |
| Education Controls | Yes |
| Observations | 707 |
| $R^2$ | 0.070 |
| Adjusted $R^2$ | 0.040 |
| F | 2.348 |
| p | 0.000 |

***Table A 10****: OLS Regression Analysis Hypothesis 2*

Standard errors in parentheses
$^{*}$ $p < 0.05$, $^{**}$ $p < 0.01$, $^{***}$ $p < 0.001$

Table A 11 is based on the following Stata commands:

```
regress SupInTax i.EqualityPrincple##i.Property_Understanding i.gender c.age i.educ i.BL i.ExpIn
regress SupInTax i.NeedPrinciple##i.Property_Understanding i.gender c.age i.educ i.BL i.ExpIn
```

**Table A11**: OLS Regression Analysis Predicting Support for Inheritance Taxation: Testing Two-Way Interactions with Redistribution Principles (Equality and Need) and Property Understanding (Hypotheses 3a and 3b)

| | (1)<br>Equality Principle (3a) | (2)<br>Need Principle (3b) |
|---|---|---|
| Equality Principle=1 | 0.659$^{***}$ | |
| | (0.189) | |
| Family Property | -0.594$^{***}$ | -1.159$^{***}$ |
| | (0.174) | (0.247) |
| Equality Principle=1 x Individual Property | 0.000 | |
| | (.) | |
| Equality Principle=1 x Family Property | 0.162 | |
| | (0.278) | |
| Female | -0.172 | -0.205 |
| | (0.138) | (0.141) |
| Age | -0.011$^{*}$ | -0.014$^{**}$ |
| | (0.005) | (0.005) |
| Need Principle=1 | | -0.174 |
| | | (0.205) |
| Need Principle=1 x Individual | | 0.000 |

| | | |
|---|---|---|
| Property | | |
| | | (.) |
| Need Principle=1 x Family Property | | 0.900** |
| | | (0.299) |
| Constant | 3.637*** | 4.014*** |
| | (0.491) | (0.502) |
| Regional Controls (Province) | Yes | Yes |
| Expected/Received Inheritance Controls | Yes | Yes |
| Education Controls | Yes | Yes |
| Observations | 700 | 700 |
| $R^2$ | 0.098 | 0.077 |
| Adjusted $R^2$ | 0.069 | 0.047 |
| F | 3.339 | 2.581 |
| p | 0.000 | 0.000 |

***Table A 11**: OLS Regression Hypotheses 3a and 3b*

Standard errors in parentheses
$^{*}$ $p < 0.05$, $^{**}$ $p < 0.01$, $^{***}$ $p < 0.001$

Table A 12 is based on the following Stata commands:

```
regress SupInTax
i.EqualityPrincple##i.Property_Understanding##i.Preferential_Treatment
i.gender c.age i.educ i.BL i.ExpIn
regress SupInTax
i.NeedPrinciple##i.Property_Understanding##i.Preferential_Treatment
i.gender c.age i.educ i.BL i.ExpIn
```

**Table A12**: OLS Regression Analysis Predicting Support for Inheritance Taxation: Testing Triple Interactions with Preferential Treatment for Family Members or Family Businesses (Hypotheses 4a and 4b)

| | (1)<br>Equality Triple (4a) | (2)<br>Need Triple (4b) |
|---|---|---|
| Equality Principle=1 | -0.005 | |
| | (0.335) | |
| Family Property | -1.339*** | -2.228*** |
| | (0.397) | (0.478) |
| Equality Principle=1 x Individual Property | 0.000 | |
| | (.) | |
| Equality Principle=1 x Family Property | 1.120* | |
| | (0.535) | |
| Preferential Treatment=1 | -0.951*** | -1.079** |
| | (0.285) | (0.372) |
| Equality Principle=1 x Preferential Treatment=0 | 0.000 | |
| | (.) | |
| Equality Principle=1 x Preferential Treatment=1 | 0.891* | |
| | (0.409) | |
| Family Property x Preferential Treatment=0 | 0.000 | 0.000 |
| | (.) | (.) |
| Family Property x Preferential Treatment=1 | 1.037* | 1.567** |
| | (0.443) | (0.565) |
| Equality Principle=1 x Individual Property x Preferential Treatment=0 | 0.000 | |
| | (.) | |

| | | |
|---|---|---|
| Equality Principle=1 x Individual Property x Preferential Treatment=1 | 0.000 | |
| | (.) | |
| Equality Principle=1 x Family Property x Preferential Treatment=0 | 0.000 | |
| | (.) | |
| Equality Principle=1 x Family Property x Preferential Treatment=1 | -1.326* | |
| | (0.634) | |
| Female | -0.155 | -0.154 |
| | (0.140) | (0.142) |
| Age | -0.009* | -0.010* |
| | (0.005) | (0.005) |
| Need Principle=1 | | -0.625 |
| | | (0.373) |
| Need Principle=1 x Individual Property | | 0.000 |
| | | (.) |
| Need Principle=1 x Family Property | | 2.261*** |
| | | (0.585) |
| Need Principle=1 x Preferential Treatment=0 | | 0.000 |
| | | (.) |
| Need Principle=1 x Preferential Treatment=1 | | 0.652 |
| | | (0.447) |
| Need Principle=1 x Individual Property x Preferential Treatment=0 | | 0.000 |
| | | (.) |
| Need Principle=1 x Individual Property x Preferential Treatment=1 | | 0.000 |
| | | (.) |
| Need Principle=1 x Family Property x Preferential Treatment=0 | | 0.000 |
| | | (.) |
| Need Principle=1 x Family Property x Preferential Treatment=1 | | -1.844** |
| | | (0.684) |
| Constant | 4.267*** | 4.464*** |
| | (0.527) | (0.552) |

| | | |
|---|---|---|
| Regional Controls (Province) | Yes | Yes |
| Expected/Received Inheritance Controls | Yes | Yes |
| Education Controls | Yes | Yes |
| Observations | 668 | 666 |
| $R^2$ | 0.115 | 0.101 |
| Adjusted $R^2$ | 0.079 | 0.064 |
| F | 3.203 | 2.755 |
| p | 0.000 | 0.000 |

***Table A 12**: OLS Regression Analysis Hypotheses 4a and 4b*

Standard errors in parentheses
$^{*}$ $p < 0.05$, $^{**}$ $p < 0.01$, $^{***}$ $p < 0.001$

## Appendix E: Predictive Margins Tables

This appendix reports the Stata calculations used to estimate the predictive margins discussed in Chapter 6.

Table A 13 is based on the following Stata command:

```
margins i.Property_Understanding i.MeritPrinciple i.EqualityPrincple i.NeedPrinciple i.Perspective i.Preferential_Treatment
```

**Table A13**: Margins Table Baseline Regression

| | A<br>b | se | t | p | ll | ul |
|---|---|---|---|---|---|---|
| 0.Property_Understanding | 3.121 | 0.095 | 32.904 | 0.000 | 2.935 | 3.307 |
| 1.Property_Understanding | 2.682 | 0.101 | 26.454 | 0.000 | 2.483 | 2.881 |
| 0.MeritPrinciple | 3.328 | 0.194 | 17.147 | 0.000 | 2.947 | 3.709 |
| 1.MeritPrinciple | 2.854 | 0.073 | 38.917 | 0.000 | 2.710 | 2.998 |
| 0.EqualityPrincple | 2.660 | 0.091 | 29.394 | 0.000 | 2.483 | 2.838 |
| 1.EqualityPrincple | 3.296 | 0.112 | 29.463 | 0.000 | 3.076 | 3.516 |
| 0.NeedPrinciple | 2.864 | 0.127 | 22.501 | 0.000 | 2.614 | 3.114 |
| 1.NeedPrinciple | 2.938 | 0.083 | 35.536 | 0.000 | 2.776 | 3.100 |
| 0.Perspective | 3.092 | 0.114 | 27.089 | 0.000 | 2.867 | 3.316 |
| 1.Perspective | 2.812 | 0.087 | 32.432 | 0.000 | 2.642 | 2.983 |
| 0.Preferential_Treatment | 3.190 | 0.135 | 23.577 | 0.000 | 2.924 | 3.455 |
| 1.Preferential_Treatment | 2.813 | 0.081 | 34.721 | 0.000 | 2.654 | 2.972 |

***Table A 13**: Margins Table Baseline Regression*

b (predictive margin), se (standard error), t (t-value), p (p-value),
ll (lower limit 95% CI), ul (upper limit 95% CI)

Table A 14 is based on the following Stata command:

```
margins Perspective, at(MeritPrinciple=(0 1) Property_Understanding=(0 1))
```

**Table A14**: Margins Table H1

| | H1 b | se | t | p | ll | ul |
|---|---|---|---|---|---|---|
| 1._at#0.Perspective | 3.470 | 0.344 | 10.076 | 0.000 | 2.794 | 4.146 |
| 1._at#1.Perspective | 3.603 | 0.314 | 11.462 | 0.000 | 2.986 | 4.220 |
| 2._at#0.Perspective | 3.372 | 0.574 | 5.877 | 0.000 | 2.245 | 4.499 |
| 2._at#1.Perspective | 2.897 | 0.424 | 6.829 | 0.000 | 2.064 | 3.730 |
| 3._at#0.Perspective | 3.190 | 0.164 | 19.436 | 0.000 | 2.867 | 3.511 |
| 3._at#1.Perspective | 2.943 | 0.134 | 21.954 | 0.000 | 2.680 | 3.206 |
| 4._at#0.Perspective | 2.755 | 0.185 | 14.908 | 0.000 | 2.392 | 3.117 |
| 4._at#1.Perspective | 2.408 | 0.126 | 19.115 | 0.000 | 2.160 | 2.655 |

***Table A 14**: Margins Table H1*

b (predictive margin), se (standard error), t (t-value), p (p-value),
ll (lower limit 95% CI), ul (upper limit 95% CI)
Explanation:

1._at: MeritPrincple = 0
Property_Understanding = 0
2._at: MeritPrincple = 0
Property_Understanding = 1
3._at: MeritPrincple = 1
Property_Understanding = 0
4._at: MeritPrincple = 1
Property_Understanding = 1

Table A 15 is based on the following Stata command:

```
margins MeritPrinciple#Property_Understanding
```

**Table A15**: Margins Table H2

| | H2 b | se | t | p | ll | ul |
|---|---|---|---|---|---|---|
| 0.MeritPrinciple#0.Property _Understanding | 3.568 | 0.224 | 15.957 | 0.000 | 3.129 | 4.007 |
| 0.MeritPrinciple#1.Property _Understanding | 3.009 | 0.338 | 8.896 | 0.000 | 2.345 | 3.673 |
| 1.MeritPrinciple#0.Property _Understanding | 3.034 | 0.104 | 29.298 | 0.000 | 2.831 | 3.237 |
| 1.MeritPrinciple#1.Property _Understanding | 2.544 | 0.104 | 24.520 | 0.000 | 2.340 | 2.747 |

***Table A 15**: Margins Table H2*

b (predictive margin), se (standard error), t (t-value), p (p-value),
ll (lower limit 95% CI), ul (upper limit 95% CI)

Table A 16 is based on the following Stata command:

```
margins EqualityPrincple#Property_Understanding
```

**Table A16**: Margins Table H3a

| | H3a b | se | t | p | ll | ul |
|---|---|---|---|---|---|---|

| | | | | | | |
|---|---|---|---|---|---|---|
| 0.EqualityPrincple#0.Property_ Understanding | 2.858 | 0.121 | 23.710 | 0.000 | 2.621 | 3.094 |
| 0.EqualityPrincple#1.Property_ Understanding | 2.263 | 0.125 | 18.177 | 0.000 | 2.019 | 2.508 |
| 1.EqualityPrincple#0.Property_ Understanding | 3.517 | 0.145 | 24.292 | 0.000 | 3.232 | 3.801 |
| 1.EqualityPrincple#1.Property_ Understanding | 3.084 | 0.161 | 19.156 | 0.000 | 2.768 | 3.400 |

***Table A 16**: Margins Table H3a*

b (predictive margin), se (standard error), t (t-value), p (p-value),
ll (lower limit 95% CI), ul (upper limit 95% CI)

Table A 17 is based on the following Stata command:

```
margins NeedPrinciple#Property_Understanding
```

**Table A17**: Margins Table H3b

| | H3b | | | | | |
|---|---|---|---|---|---|---|
| | b | se | t | p | ll | ul |
| 0.NeedPrinciple#0.Property_ Understanding | 3.255 | 0.168 | 19.349 | 0.000 | 2.924 | 3.585 |
| 0.NeedPrinciple#1.Property_ Understanding | 2.096 | 0.181 | 11.600 | 0.000 | 1.741 | 2.451 |
| 1.NeedPrinciple#0.Property_ Understanding | 3.080 | 0.114 | 26.945 | 0.000 | 2.856 | 3.305 |
| 1.NeedPrinciple#1.Property_ Understanding | 2.822 | 0.120 | 23.504 | 0.000 | 2.586 | 3.057 |

***Table A 17**: Margins Table H3b*

Table A 18 is based on the following Stata command:

```
margins r.Preferential_Treatment, at(EqualityPrincple=(0 1)
Property_Understanding=(0 1))
```

**Table A18**: Margins Table H4a

| | H4a | | | | | |
|---|---|---|---|---|---|---|
| | b | se | t | p | ll | ul |
| r1vs0.Preferential_ Treatment@1._at* | -0.951 | 0.285 | -3.336 | 0.001 | -1.510 | -0.391 |
| r1vs0.Preferential_ Treatment@2._at | 0.086 | 0.343 | 0.251 | 0.802 | -0.588 | 0.760 |
| r1vs0.Preferential_ Treatment@3._at | -0.059 | 0.296 | -0.200 | 0.841 | -0.641 | 0.522 |
| r1vs0.Preferential_ Treatment@4._at | -0.349 | 0.343 | -1.017 | 0.309 | -1.021 | 0.324 |

***Table A 18**: Margins Table H4a*

b (predictive margin), se (standard error), t (t-value), p (p-value),
ll (lower limit 95% CI), ul (upper limit 95% CI)
Note: The contrast (b) reflects the change in predicted support when preferential treatment for family members or businesses is adopted.

Explanation:
1._at: EqualityPrincple = 0
Property_Understanding = 0
2._at: EqualityPrincple = 0
Property_Understanding = 1
3._at: EqualityPrincple = 1
Property_Understanding = 0
4._at: EqualityPrincple = 1
Property_Understanding = 1

Table A 19 is based on the following Stata command:

```
margins Preferential_Treatment, at(EqualityPrincple=(0)
Property_Understanding=(0))
```

**Table A19**: Margins Table H4a2

| | H4a2 | | | | | |
|---|---|---|---|---|---|---|
| | b | se | t | p | ll | ul |
| 0.Preferential_ Treatment | 3.587 | 0.245 | 14.634 | 0.000 | 3.106 | 4.068 |
| 1.Preferential_ Treatment | 2.636 | 0.144 | 18.345 | 0.000 | 2.354 | 2.918 |

***Table A 19**: Margins Table H4a2*

b (predictive margin), se (standard error), t (t-value), p (p-value),
ll (lower limit 95% CI), ul (upper limit 95% CI)

Table A 20 is based on the following Stata command:

```
margins r.Preferential_Treatment, at(NeedPrinciple=(0 1)
Property_Understanding=(0 1))
```

**Table A20**: Margins Table H4b

| | H4b | | | | | |
|---|---|---|---|---|---|---|
| | b | se | t | p | ll | ul |
| r1vs0.Preferential_ Treatment@1._at | -1.079 | 0.372 | -2.899 | 0.004 | -1.810 | -0.348 |
| r1vs0.Preferential_ Treatment@2._at | 0.488 | 0.426 | 1.145 | 0.253 | -0.349 | 1.326 |
| r1vs0.Preferential_ Treatment@3._at | -0.427 | 0.249 | -1.710 | 0.088 | -0.916 | 0.063 |
| r1vs0.Preferential_ Treatment@4._at | -0.703 | 0.293 | -2.405 | 0.016 | -1.278 | -0.129 |

***Table A 20**: Margins Table H4b*

b (predictive margin), se (standard error), t (t-value), p (p-value),
ll (lower limit 95% CI), ul (upper limit 95% CI)
Note: The contrast (b) reflects the change in predicted support when preferential treatment for family members or businesses is adopted.
Explanation:
1._at: NeedPrinciple = 0

Property_Understanding = 0
2._at: NeedPrinciple = 0
Property_Understanding = 1
3._at: NeedPrinciple = 1
Property_Understanding = 0
4._at: NeedPrinciple = 1
Property_Understanding = 1

Table A 21 is based on the following Stata command:

```
margins Preferential_Treatment, at(NeedPrinciple=(0)
Property_Understanding=(0))
```

**Table A21**: Margins Table H4b2

| | H4b2 | | | | | |
|---|---|---|---|---|---|---|
| | b | se | t | p | ll | ul |
| 0.Preferential _Treatment | 4.018 | 0.310 | 12.979 | 0.000 | 3.410 | 4.626 |
| 1.Preferential _Treatment | 2.939 | 0.210 | 14.022 | 0.000 | 2.528 | 3.351 |

*Table A 21: Margins Table H4b2*

b (predictive margin), se (standard error), t (t-value), p (p-value),
ll (lower limit 95% CI), ul (upper limit 95% CI)

Table A 22 is based on the following Stata command:

```
margins Preferential_Treatment, at(NeedPrinciple=(0 1)
Property_Understanding=(0 1))
```

**Table A22**: Margins Table H4b3

| | H4b3 | | | | | |
|---|---|---|---|---|---|---|
| | b | se | t | p | ll | ul |
| 1._at#0.Preferential _Treatment | 4.018 | 0.310 | 12.979 | 0.000 | 3.410 | 4.626 |
| 1._at#1.Preferential _Treatment | 2.939 | 0.210 | 14.022 | 0.000 | 2.528 | 3.351 |
| 2._at#0.Preferential _Treatment | 1.790 | 0.367 | 4.873 | 0.000 | 1.069 | 2.511 |
| 2._at#1.Preferential _Treatment | 2.278 | 0.214 | 10.623 | 0.000 | 1.857 | 2.700 |
| 3._at#0.Preferential _Treatment | 3.394 | 0.207 | 16.413 | 0.000 | 2.988 | 3.800 |
| 3._at#1.Preferential _Treatment | 2.967 | 0.138 | 21.495 | 0.000 | 2.696 | 3.238 |
| 4._at#0.Preferential _Treatment | 3.427 | 0.258 | 13.264 | 0.000 | 2.919 | 3.934 |
| 4._at#1.Preferential _Treatment | 2.723 | 0.137 | 19.946 | 0.000 | 2.455 | 2.992 |

*Table A 22: Margins Table H4b3*

b (predictive margin), se (standard error), t (t-value), p (p-value),
ll (lower limit 95% CI), ul (upper limit 95% CI)
Explanation:
1._at: NeedPrinciple = 0
Property_Understanding = 0
2._at: NeedPrinciple = 0
Property_Understanding = 1
3._at: NeedPrinciple = 1
Property_Understanding = 0
4._at: NeedPrinciple = 1
Property_Understanding = 1

## Appendix F: Robustness Check Regressions

This final appendix provides the Stata code and the results of regressions, including all independent variables, as a robustness check. Including all independent variables decreases the sample size, which is why in the main analysis, only the concrete independent variables considered in the hypotheses were included in the regression. I compared the direction and strength of the coefficients, and the level of significance. All regressions passed the robustness check.

For this the following Stata code was used:

```
*H1 robustness: triple interaction + remaining independent variables
regress SupInTax ///
    i.Perspective##i.MeritPrinciple##i.Property_Understanding ///
    i.EqualityPrincple i.NeedPrinciple i.Preferential_Treatment ///
    i.gender c.age i.educ i.BL i.ExpIn
```

(Table A 23)

```
*H2 robustness: Merit x Property + remaining independent variables
regress SupInTax ///
    i.MeritPrinciple##i.Property_Understanding ///
    i.EqualityPrincple i.NeedPrinciple i.Perspective
i.Preferential_Treatment ///
    i.gender c.age i.educ i.BL i.ExpIn
```

(Table A 24)

```
*H3 robustness:
a: Equality x Property + remaining independent variables
regress SupInTax ///
    i.EqualityPrincple##i.Property_Understanding ///
    i.MeritPrinciple i.NeedPrinciple i.Perspective
i.Preferential_Treatment ///
    i.gender c.age i.educ i.BL i.ExpIn
b: Need x Property + remaining independent variables
regress SupInTax ///
    i.NeedPrinciple##i.Property_Understanding ///
    i.MeritPrinciple i.EqualityPrincple i.Perspective
```

```
i.Preferential_Treatment ///
    i.gender c.age i.educ i.BL i.ExpIn
```
(Table A 25)

```
*H4 robustness:
a: Equality x Property x Preferential Treatment + remaining independent
variables
regress SupInTax ///
    i.EqualityPrincple##i.Property_Understanding##i.Preferential_Treatment
///
    i.MeritPrinciple i.NeedPrinciple i.Perspective ///
    i.gender c.age i.educ i.BL i.ExpIn
b: Need x Property x Preferential Treatment + remaining independent
variables
regress SupInTax ///
    i.NeedPrinciple##i.Property_Understanding##i.Preferential_Treatment
///
    i.MeritPrinciple i.EqualityPrincple i.Perspective ///
    i.gender c.age i.educ i.BL i.ExpIn
```
(Table A 26)

In what follows, the resulting regression tables are provided.

Robustness Check H1: Triple Interaction with All Independent Variables Included

| | (1)<br>Support Inheritance Tax at: |
|---|---|
| Testator | 0.209<br>(0.464) |
| Merit Principle=1 | -0.163<br>(0.372) |
| Testator x Merit Principle=0 | 0.000<br>(.) |
| Testator x Merit Principle=1 | -0.487<br>(0.507) |
| Family Property | 0.578<br>(0.748) |
| Testator x Individual Property | 0.000<br>(.) |
| Testator x Family Property | -1.329<br>(0.914) |
| Merit Principle=1 x Individual Property | 0.000<br>(.) |
| Merit Principle=1 x Family Property | -1.002<br>(0.787) |

| | |
|---|---|
| Testator x Merit Principle=0 x Individual Property | 0.000 |
| | (.) |
| Testator x Merit Principle=0 x Family Property | 0.000 |
| | (.) |
| Testator x Merit Principle=1 x Individual Property | 0.000 |
| | (.) |
| Testator x Merit Principle=1 x Family Property | 1.278 |
| | (0.964) |
| Equality Principle=1 | 0.626*** |
| | (0.149) |
| Need Principle=1 | 0.076 |
| | (0.155) |
| Preferential Treatment=1 | -0.365* |
| | (0.162) |
| Female | -0.156 |
| | (0.142) |
| Age | -0.011* |
| | (0.005) |
| Constant | 4.053*** |
| | (0.608) |
| Regional Controls (Province) | Yes |
| Expected/Received Inheritance Controls | Yes |
| Education Controls | Yes |
| Observations | 652 |
| $R^2$ | 0.128 |
| Adjusted $R^2$ | 0.087 |
| F | 3.139 |
| p | 0.000 |

***Table A 23**: Robustness Check H1*

Standard errors in parentheses
* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Robustness Check H2: Merit Principle x Property Understanding with All Independent Variables Included

| | (1) Support Inheritance Tax at: |
|---|---|
| Merit Principle=1 | -0.420 |
| | (0.252) |
| Family Property | -0.286 |
| | (0.421) |

| | |
|---|---|
| Merit Principle=1 x Individual Property | 0.000 |
| | (.) |
| Merit Principle=1 x Family Property | -0.171 |
| | (0.444) |
| Equality Principle=1 | 0.633*** |
| | (0.149) |
| Redistribution (Need)=1 | 0.073 |
| | (0.155) |
| Testator | -0.282 |
| | (0.146) |
| Preferential Treatment=1 | -0.378* |
| | (0.161) |
| Female | -0.155 |
| | (0.142) |
| Age | -0.011* |
| | (0.005) |
| Constant | 4.381*** |
| | (0.551) |
| Regional Controls (Province) | Yes |
| Expected/Received Inheritance Controls | Yes |
| Education Controls | Yes |
| Observations | 652 |
| $R^2$ | 0.124 |
| Adjusted $R^2$ | 0.088 |
| F | 3.417 |
| p | 0.000 |

***Table A 24**: Robustness Check H2*

Standard errors in parentheses
* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Robustness Check H3: Two-Way Interactions with All Independent Variables Included

| | (1) Equality Principle (3a) | (2) Need Principle (3b) |
|---|---|---|
| Equality Principle=1 | 0.564** | 0.656*** |
| | (0.198) | (0.148) |
| Family Property | -0.501** | -1.047*** |
| | (0.182) | (0.252) |
| Equality Principle=1 x Individual Property | 0.000 | |
| | (.) | |

| | | |
|---|---|---|
| Equality Principle=1 x Family Property | 0.156 | |
| | (0.285) | |
| Merit Principle=1 | -0.473* | -0.449* |
| | (0.209) | (0.208) |
| Redistribution (Need)=1 | 0.079 | -0.344 |
| | (0.155) | (0.210) |
| Testator | -0.278 | -0.279 |
| | (0.145) | (0.144) |
| Preferential Treatment=1 | -0.375* | -0.383* |
| | (0.161) | (0.160) |
| Female | -0.157 | -0.160 |
| | (0.142) | (0.141) |
| Age | -0.011* | -0.010* |
| | (0.005) | (0.005) |
| Redistribution (Need)=1 x Individual Property | | 0.000 |
| | | (.) |
| Redistribution (Need)=1 x Family Property | | 0.877** |
| | | (0.302) |
| Constant | 4.444*** | 4.512*** |
| | (0.543) | (0.538) |
| Regional Controls (Province) | Yes | Yes |
| Expected/Received Inheritance Controls | Yes | Yes |
| Education Controls | Yes | Yes |
| Observations | 652 | 652 |
| $R^2$ | 0.125 | 0.136 |
| Adjusted $R^2$ | 0.088 | 0.100 |
| F | 3.424 | 3.781 |
| p | 0.000 | 0.000 |

***Table A 25**: Robustness Check H3*

Standard errors in parentheses
$^{*}$ $p < 0.05$, $^{**}$ $p < 0.01$, $^{***}$ $p < 0.001$

Robustness Check H4: Triple Interactions with All Independent Variables Included

| | (1) Equality Triple (4a) | (2) Need Triple (4b) |
|---|---|---|
| Equality Principle=1 | -0.099 | 0.644*** |
| | (0.341) | (0.148) |

| | | |
|---|---|---|
| Family Property | -1.239** | -2.012*** |
| | (0.404) | (0.482) |
| Equality Principle=1 x Individual Property | 0.000 | |
| | (.) | |
| Equality Principle=1 x Family Property | 1.099* | |
| | (0.542) | |
| Preferential Treatment=1 | -0.969*** | -0.926* |
| | (0.289) | (0.370) |
| Equality Principle=1 x Preferential Treatment=0 | 0.000 | |
| | (.) | |
| Equality Principle=1 x Preferential Treatment=1 | 0.963* | |
| | (0.413) | |
| Family Property x Preferential Treatment=0 | 0.000 | 0.000 |
| | (.) | (.) |
| Family Property x Preferential Treatment=1 | 0.938* | 1.321* |
| | (0.449) | (0.563) |
| Equality Principle=1 x Individual Property x Preferential Treatment=0 | 0.000 | |
| | (.) | |
| Equality Principle=1 x Individual Property x Preferential Treatment=1 | 0.000 | |
| | (.) | |
| Equality Principle=1 x Family Property x Preferential Treatment=0 | 0.000 | |
| | (.) | |
| Equality Principle=1 x Family Property x Preferential Treatment=1 | -1.299* | |
| | (0.643) | |
| Merit Principle=1 | -0.457* | -0.403 |
| | (0.209) | (0.208) |
| Redistribution (Need)=1 | 0.074 | -0.776* |
| | (0.155) | (0.372) |
| Testator | -0.246 | -0.264 |
| | (0.146) | (0.144) |

| | | |
|---|---|---|
| Female | -0.165 | -0.157 |
| | (0.142) | (0.141) |
| Age | -0.011* | -0.009 |
| | (0.005) | (0.005) |
| Redistribution (Need)=1 x Individual Property | | 0.000 |
| | | (.) |
| Redistribution (Need)=1 x Family Property | | 2.012*** |
| | | (0.584) |
| Redistribution (Need)=1 x Preferential Treatment=0 | | 0.000 |
| | | (.) |
| Redistribution (Need)=1 x Preferential Treatment=1 | | 0.626 |
| | | (0.443) |
| Redistribution (Need)=1 x Individual Property x Preferential Treatment=0 | | 0.000 |
| | | (.) |
| Redistribution (Need)=1 x Individual Property x Preferential Treatment=1 | | 0.000 |
| | | (.) |
| Redistribution (Need)=1 x Family Property x Preferential Treatment=0 | | 0.000 |
| | | (.) |
| Redistribution (Need)=1 x Family Property x Preferential Treatment=1 | | -1.549* |
| | | (0.682) |
| Constant | 4.854*** | 4.790*** |
| | (0.565) | (0.574) |
| Regional Controls (Province) | Yes | Yes |
| Expected/Received Inheritance Controls | Yes | Yes |
| Education Controls | Yes | Yes |
| Observations | 652 | 652 |
| $R^2$ | 0.134 | 0.144 |
| Adjusted $R^2$ | 0.094 | 0.104 |
| F | 3.323 | 3.607 |
| p | 0.000 | 0.000 |

***Table A 26****: Robustness Check H4*

Standard errors in parentheses
* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$