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ARTICLE

Tax the élites! The role of economic inequality and conspiracy beliefs on attitudes towards taxes and redistribution intentions

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Abstract

Taxation is one of the most widely acknowledged strategies to reduce inequality, particularly if based on progressivity. In a high-powered sample study (N = 2119) we investigated economic inequality and conspiracy beliefs as two key predictors of tax attitude and support for progressive taxation. We found that participants in the high economic inequality condition had lower levels of tax compliance and higher levels of conspiracy beliefs and support for progressive taxation. Furthermore, the effect of the experimental condition on tax compliance was mediated by conspiracy beliefs. Finally, conspiracy belief scores were positively associated with support for progressive taxation. Our results provide evidence that attitudes towards taxation are not monolithic but change considering the aims and targets of specific taxes. Indeed, while the perception of economic inequality prompts the desire for equal redistribution, it also fosters conspiracy narratives that undermine compliance with taxes.

KEYWORDS

conspiracy beliefs, economic inequality, progressive taxation, tax compliance, wealth redistribution

INTRODUCTION

Economic inequality

Economic inequality, broadly defined as the wealth gap between the richest and poorest part of the population, has increased in recent decades in most OECD countries (OECD, 2020). Extensive evidence highlights the cost of economic inequality, in terms of decreased individual and collective well-being (Pickett & Wilkinson, 2015). The rise of economic inequality affects a wide range of physical and psychological health problems (Pickett & Wilkinson, 2015), decreases life expectancy across countries (De Vogli et al., 2005; Hu et al., 2015; Rasella et al., 2013) and reduces happiness (Oishi et al., 2011).

Unequal contexts also stress the differentiation of individuals into social classes, exacerbating the gaps between ingroup and outgroup (Kraus et al., 2017; Peters et al., 2021). In such contexts, social cohesion (Sandel, 2020) and solidarity among people decline (Paskov & Dewilde, 2012). Moreover, the perception of a competitive and individualistic normative climate (Sánchez-Rodríguez et al., 2019), interpersonal distrust (Elgar, 2010; Gustavsson & Jordahl, 2008) and anomie (Salvador Casara et al., 2022; Sprong et al., 2019) are enhanced.

Reducing inequality within and between nations is, therefore, crucial. Economists and organizations worldwide stress the importance of policies in tackling economic inequality and achieving a more equitable distribution of resources (United Nations, 2015).

In this context, tax compliance – and in particular progressive taxation – is recognized as one of the most efficient measures to redistribute wealth and provide high-quality services that benefit everyone (Piketty, 2015; Stiglitz, 2017). Despite this, tax evasion, especially by the wealthy segment of the population, remains high (Doerrenberg & Peichl, 2013), causing extensive damage to societies.

Tax compliance and support for progressive taxation

Kirchler (2007) highlighted that tax compliance can be divided into two main components. The first one is the motivation to comply with the tax system. The second component refers to actual behavioural compliance (Gangl et al., 2019). In the present paper, we focus on tax compliance as the motivation to pay taxes in general (Kirchler, 2007), and to promote stronger progressivity in the tax system, in particular. Progressive taxation is a system where low-income people pay lower tax rates than high-income people. A tax system based on progressivity can be perceived as particularly relevant in highly unequal contexts, where the discrepancy between rich and poor is large as tax compliance by the wealthy is essential to maintain both high-quality public services and social equity (Gangl & Torgler, 2020).

Even if research showed that people tend to desire more equal societies (Norton & Ariely, 2011), and to support wealth redistribution (Sánchez-Rodríguez et al., 2019), tax compliance often remains quite low, highlighting the need to analyse people's desire for redistribution and willingness to comply with the tax system as two separate constructs.

Taxpayers' willingness to comply with the tax system depends on a variety of variables such as tax rate, probability of audits and fear of fines and economic status. From a psychological point of view, trust is a key factor in predicting compliance (Muehlbacher et al., 2011), affecting both the perceived fairness of the tax system and tax aversion (Jimenez & Iyer, 2016). In this context, it is unclear whether the perception of economic inequality may favour or inhibit compliance with the tax system and support for progressive taxation. On the one hand, economic inequality is generally perceived as unfair (Du & King, 2021), thus, people may support taxation as a redistribution strategy to tackle economic inequality. On the other hand, economic inequality is associated with distrust (Elgar, 2010; Gustavsson & Jordahl, 2008), anomie (Sprong et al., 2019) and conspiracy beliefs (Salvador Casara et al., 2022), hence, the support for taxation may be disrupted, since taxes are managed by the (distrusted) government and public institutions.

Conspiracy beliefs

Conspiracy beliefs are convictions that 'a number of actors […] join together in secret agreement and try to achieve a hidden goal, which is perceived as unlawful or malevolent' (Zonis & Joseph, 1994, p. 448–449). Socio-economic class and economic inequality represent two key elements in the endorsement of conspiracy narratives. Conspiracy beliefs are specifically supported by low-class members (Uscinski & Parent, 2014), and they are particularly prompted in social environments perceived as anomic, such as societies characterized by high levels of economic inequality (Salvador Casara et al., 2022).

Conspiracy beliefs have tangible consequences for societal development related to the polarization of policies (van Prooijen & Douglas, 2018) and civic participation (Imhoff et al., 2021; Jolley & Douglas, 2014). For example, conspiracy beliefs can prompt intentions to engage in non-normative forms of collective actions (Imhoff et al., 2021), and in collective actions aimed to challenge the system (Salvador Casara et al., 2022). However, conspiracy beliefs are also linked to civic disengagement and lack of compliance with institutional guidelines (Maftei & Holman, 2020; Salvador Casara et al., 2019). Less clear is the relationship between conspiracy beliefs and tax compliance. On the one hand, conspiracy beliefs are strongly related to distrust in government (Kim & Cao, 2016), which is the main actor in the management of taxation. On the other hand, conspiracy beliefs generally derogate economic élites (Castanho Silva et al., 2017), who have to pay the largest share of taxes, in particular when progressive taxation policies are applied. Thus, it is possible that people believing in conspiracies have different attitudes towards taxation based on which group is the designated target of the payment. Specifically, taxes, in general, can be perceived as worthless penalties by people believing in conspiracies, thus leading to reduced tax compliance. At the same time, these people may also be motivated to support progressive taxation in order to damage the derogated economic élites.

The present study

The present study aims to investigate the relationship between conspiracy beliefs and perception of taxes as a penalty, tax compliance and support for progressive taxation in a context of high (vs. low) economic inequality. Tax compliance and support for wealth redistribution are generally separated topics of research. The overarching aim of the present research is to study these two topics together, in order to capture the complex nuances of attitudes towards taxation.

Some aspects of the study (including the experimental procedure, the measures, the minimum sample size and inclusion criteria, part of the hypotheses, and part of the analytic strategy) were pre-registered on the platform OSF (anonymous link: https://osf.io/2pxzy/?view_only=a6b389fd7a904fe39ea7265742ffdef1). The goal of the study is twofold, on the one hand, we aimed at replicating Salvador Casara et al. (2022), on the other hand, we wanted to further expand the knowledge on tax compliance and support for redistribution in contexts of high (vs. low) economic inequality, considering conspiracy beliefs as a possible mediator. We pre-registered the hypotheses concerning the pattern of relations that replicates Salvador Casara et al.'s (2022) and Mao et al. (2020) findings. In particular, we expected economic inequality (Pre-registered H1) and low-class assignment (Pre-registered H2) to increase conspiracy beliefs. Moreover, we also elaborated the following additional relations that were defined as exploratory in the pre-registration. Specifically, we declared to test the effect of economic inequality and socio-economic class on tax compliance and support for progressive taxation and the potential mediator/moderator role of conspiracy beliefs. The exploration of these variables led us to question whether conspiracy beliefs may drive different attitudes concerning taxation as a means to challenge economic inequality, which tackles apparently opposite hypotheses about the relation between economic inequality and redistribution attitudes. Indeed, here we tested whether manipulated economic inequality reduces positive attitudes towards taxation (H3) while enhancing support for progressive taxation (H4). We here interpreted and tested this apparent contradiction building on the recent findings related to the impact of economic inequality

on conspiracy beliefs (Salvador Casara et al., 2022). We here focus on conspiracy endorsement as an overarching attitudinal system that entails a multifaceted set of beliefs, all relevant to redistribution. In particular, a conspiratorial worldview includes, among others, both distrust in institutions (Kim & Cao, 2016) and aversion towards economic elites (Castanho Silva et al., 2017). Therefore, conspiracy beliefs should explain the negative relationship between economic inequality and tax attitudes (H5) since the derogated institutions are responsible for managing tax money. Conversely, we hypothesized conspiracy beliefs to have a positive association with support for progressive taxation (H6), as this policy directly targets the despised economic élites. Finally, we expect that lower socio-economic class, both assigned and perceived, will be associated with more negative tax attitudes (H7) and stronger support for progressive taxation (H8).

Confirmation of these predictions will have important implications related to both the consequences of economic inequality and conspiracy beliefs. Concerning the impact of economic inequality, confirmation of our predictions will show that while the perception of economic inequality is generally associated with support for redistribution, it simultaneously represents a barrier to tax compliance, as it increases conspiracy beliefs. Concerning the consequences of conspiracy beliefs, this study can show that the relationship between conspiracy beliefs and attitudes towards taxation changes according to the outgroup in the spotlight of that policy.

METHOD

Participants

A sample of 2637 participants (2071 females, 545 males and 21 non-binary) recruited through social media (e.g. Facebook, Instagram, LinkedIn) completed the questionnaire individually and voluntarily. One hundred and fifty-three participants did not provide the second informed consent and were, therefore, excluded from the experiment. Moreover, 365 participants were excluded because they failed the manipulation check (for example they failed to recognize the assigned social class, see Supporting Information for further details). The final sample consisted in 2119 (1649 females, 457 males, 13 non-binary) participants (age $M = 40$, $SD = 12.73$). The result of a post-hoc sensitivity power analysis (G*Power, Faul et al., 2007) with $N = 2119$ (split in two conditions: $N = 985$; $N = 1134$; two-tails) and $1 - \beta = .90$ showed that the minimum effect detectable was Cohen's $d = .14$ for t-tests, $r = .07$ for correlations. For the interaction effect in ANOVA there is a $f = .07$, which translates into $d = .14$ using https://www.psychometrica.de/effect_size.html (see Supporting Information for G* Power outputs).

Procedure

In this study, we adapted the Bimboola Paradigm (Jetten et al., 2015; Sánchez-Rodríguez et al., 2019) in order to manipulate the perception of economic inequality and socio-economic class affiliation. Specifically, each participant was randomly assigned to one of six experimental conditions. Participants had to imagine that they were going to start a new life in a fictitious society called Bimboola and make essential choices about housing, transportation and holidays. As in Jetten et al. (2015), participants were assigned to a society characterized by high versus low levels of economic inequality, moreover, we also cross-manipulated social class as participants were assigned to one of three income groups (low, middle and high). Therefore, their choices were bounded by their income groups (e.g. participants assigned to the low class could choose only between the items for

their income group). The design was a 2 (high vs. low inequality) x3 (low vs. middle vs. high-income class) between-participants manipulation.

Measures

Manipulation checks and participant's exclusion

We included a two-item manipulation check assessing the perceived economic inequality in Bimboola ('There are strong wealth differences in Bimboola'; 'The wealth differences among Bimboola's citizens are small'; $r = -.91$). Moreover, we checked whether participants recognized the assigned income level ('What wealth level were you assigned to?'). Finally, we included two items assessing the perceived wealth of the group participants were assigned to ('How wealthy is your group'; 'How poor is your group'; $r = -.96$).

Conspiracy beliefs

The four-item scale used by Salvador Casara et al.'s (2022) assessed on a 1–7 Likert scale beliefs about conspiracies in Bimboola (e.g. 'Politicians of Bimboola aim to maintain their power and pursue their interests even when this deliberately harms the rest of the population'; $\alpha = .89$; inter-item correlation = .67; $M = 4.16$, $SD = 1.57$).

Attitudes towards taxation

Seven items, adapted from Kirchler and Wahl (2010), on a Likert scale ranging from 1 to 7 assessed tax compliance (e.g. 'I feel a moral obligation to pay my tax', $\alpha = .90$; inter-item correlation = .61; $M = 5.27$, $SD = 1.45$).

One item, developed ad hoc for this study, assessed the perception of tax as a contribution (0 = maximum contribution) or a penalty (100 = penalty, 'Some people believe that taxes are a contribution that serves a greater good. Even if they are not happy to pay taxes, they see them as a contribution that they give to society in order to help its functioning. Differently, other people think that taxes are a penalty. Even if taxes could help society, they see the taxes paid as an imposed penalty. To what degree do you think that taxes are a contribution for Bimboola society or a penalty that the society is imposing?'). In this sample, participants tend to see taxes more as a contribution ($M = 33.61$, $SD = 27.31$, one sample $t = -27.63$, $df = 2118$, $p < .001$, test value = 50).

Support for progressive taxation

Four items, developed ad hoc for this study, on a Likert scale ranging from 1 to 7, assessed the support for progressive taxation (i.e. 'Bimboola's government should tax everybody with the same percentage', 'In Bimboola, taxes should be the same amount for everybody', 'In Bimboola, rich people should pay more taxes compared to the rest of the population', 'In Bimboola, the wealthy should be taxed more heavily'; the scores of the first two items were reversed, $\alpha = .80$; inter-item correlation = .51; $M = 5.78$, $SD = 1.43$).

Demographics

Finally, we measured political orientation (on a scale ranging from 1 to 10, $M = 4.82$, $SD = 2.77$), gender, age, education, subjective socio-economic status of self and one's family and personal annual income.

RESULTS

Manipulation check

A *t*-test confirmed that participants in the high inequality condition perceived a higher wage gap ($M = 9.15$, $SD = 1.08$), than those in the low inequality condition ($M = 5.27$, $SD = 2.53$), $t(1577.92) = 46.93$, $p < .001$, $d = 1.99$, 95% CI = [1.88, 2.10]. Moreover, an ANOVA using as predictor social class (3 levels) and outcome variable the wealth attributed to the assigned class showed a main effect of class, $F(2, 2116) = 5537.48$, $p < .001$, $\eta_p^2 = .75$. Specifically, participants assigned to low socio-economic class perceived their group as less wealthy ($M = 2.64$, $SD = 1.66$) compared to participants assigned to the middle class ($M = 5.53$, $SD = 0.96$, $d = 2.13$, $p_{\text{Tukey corr.}} < .001$) and to participants assigned to the high class ($M = 8.28$, $SD = 1.20$, $d = 3.87$, $p_{\text{Tukey corr.}} < .001$).

Preliminary analysis

We first tested the relationship between perception of taxes as a contribution, tax compliance and support for progressive taxation. Correlation analysis revealed that the perception of taxes as a contribution was positively strongly related to tax compliance ($r = .66$; $p < .001$, CI = [0.63, 0.68]). On the contrary, the association between tax compliance and support for progressive taxation was weak, although significant, given the large sample size ($r = .11$; $p < .001$, CI = [0.07, 0.15]).

Pre-registered analyses

Conspiracy beliefs

To test whether the experimental condition affected conspiracy beliefs, we ran a 2 (economic inequality level: high vs. low) × 3 (assigned socio-economic class: low vs. middle vs. high) ANOVA. In line with Pre-registered H1, we found a main effect of the economic inequality on conspiracy beliefs, $F(1, 2113) = 144.89$; $p < .001$ $\eta_p^2 = .06$, with participants in the high economic inequality condition reporting higher levels of conspiracy beliefs ($M_{\text{DIFF}} = 0.80$, $SE = 0.07$, $p < .001$, $d = .53$). Moreover, we found a main effect of the assigned socio-economic class, $F(1, 203) = 3.34$, $p = .04$, $\eta_p^2 = .003$. However, the post-hoc comparison with Tukey correction revealed no statistically significant difference among classes (all $M_{\text{DIFF}} < 0.19$, all ps $> .05$). This result does not clearly support Pre-registered H2. No interaction effect was found, $F(3, 203) = 0.55$; $p = .577$.

To further test the hypothesized effect of social class on conspiracy beliefs (Pre-registered H2), we ran an ANCOVA with economic inequality level and subjective economic status as predictors. Again, we found a main effect of the economic inequality manipulation on conspiracy beliefs, $F(1, 2113) = 9.26$; $p < .001$ $\eta_p^2 = .004$, with participants in the high economic inequality condition reporting higher levels of conspiracy beliefs ($M_{\text{DIFF}} = 0.82$, $SE = 0.07$, $p < .001$, $d = .54$). Moreover, we found a main effect of the subjective socio-economic status, $F(1, 2113) = 45.43$; $p < .001$ $\eta_p^2 = .021$, with participant with higher subjective socio-economic status having less conspiracy beliefs ($\beta = -.14$, $p < .001$).

Additional analyses

Tax attitudes

To test whether the experimental condition affected tax attitudes, we ran a 2 (economic inequality level: high vs. low) × 3 (assigned socio-economic class: low vs. middle vs. high) ANOVA. We found a main

effect of the economic inequality on tax attitudes, $F(1, 2113) = 10.48$; $p < .001$ $\eta_p^2 = .01$, with participants in the high (vs. low) economic inequality condition reporting less positive attitudes towards taxes ($M_{DIFF} = 0.20$, $SE = 0.06$, $p_{Tukey} < .001$, $d = .14$). Moreover, we found a main effect of the assigned socio-economic class, $F(2, 203) = 16.75$, $p_{Tukey} < .001$, $\eta_p^2 = .02$, with participants assigned to the low-class condition class holding less positive attitudes towards taxes compared to participants assigned to both the middle ($M_{DIFF} = 0.21$, $SE = 0.08$, $p_{Tukey} < .001$, $d = .15$) and the high-class condition ($M_{DIFF} = 0.47$, $SE = 0.08$, $p_{Tukey} < .001$, $d = .31$). Finally, participants assigned to the middle class had less positive attitudes towards taxes compared to participants assigned to the high-class condition ($M_{DIFF} = 0.24$, $SE = 0.08$, $p_{Tukey} < .001$, $d = .17$). No interaction effect was found, $F(2, 2113) = 1.97$; $p = .14$.

Moreover, we further tested the hypothesized effect of perceived socio-economic status of the participant on tax attitudes, we ran an ANCOVA with economic inequality level and subjective socio-economic status as predictors. Again, we found a main effect of the economic inequality manipulation on tax attitudes, $F(1, 2116) = 14.65$; $p < .001$ $\eta_p^2 = .007$, with participants in the high economic inequality condition reporting worst tax attitudes ($M_{DIFF} = 0.24$, $SE = 0.06$, $p_{Tukey} < .001$, $d = .17$). Moreover, we found a main effect of the subjective socio-economic status, $F(1, 2116) = 35.82$, $p = <.001$, $\eta_p^2 = .017$, with participant with lower subjective socio-economic status having worst tax attitudes ($\beta = -.13$, $p < .001$).

Regarding taxes as penalty, we ran a 2 (economic inequality level: high vs. low) X 3 (assigned socio-economic class: low vs. middle vs. high) ANOVA. We found a main effect of economic inequality on the perception of taxes as a penalty, $F(1, 2116) = 34.93$; $p < .001$ $\eta_p^2 = .02$, with participants in the high (vs. low) economic inequality condition perceiving taxes more as a penalty ($M_{DIFF} = 6.97$, $SE = 1.18$, $p < .001$, $d = .26$). Moreover, we found a main effect of the assigned socio-economic class, $F(2, 203) = 9.73$, $p < .001$, $\eta_p^2 = .01$, with participants assigned to the low-class condition class perceiving taxes more as a penalty compared to participants assigned to the middle ($M_{DIFF} = 3.54$, $SE = 1.42$, $p = .034$, $d = .13$) and to the high-class condition ($M_{DIFF} = 6.38$, $SE = 1.45$, $p < .001$, $d = .23$). Finally, no statistically significant difference was found between the middle and high-class condition ($M_{DIFF} = 2.84$, $SE = 1.46$, $p = .12$, $d = .12$). No interaction effect was found, $F(2, 2113) = 0.48$; $p = .62$.

Moreover, we further tested the hypothesized effect of the perceived socio-economic status of the participant on the perception of taxes as a penalty, we ran an ANCOVA with economic inequality level and subjective socio-economic status as predictors. Again, we found a main effect of the economic inequality manipulation on the perception of taxes as a penalty, $F(1, 2116) = 41.95$; $p < .001$ $\eta_p^2 = .019$, with participants in the high economic inequality condition perceiving taxes more as a penalization ($M_{DIFF} = 7.58$, $SE = 1.17$, $p_{Tukey} < .001$, $d = .28$). Moreover, we found a main effect of the subjective economic status, $F(1, 2116) = 43.21$, $p = <.001$, $\eta_p^2 = .020$, with participant with lower subjective economic status perceiving taxes more as a penalty ($\beta = -.14$, $p < .001$).

Support for progressive taxation

To test whether the experimental condition affected support towards progressive taxation, we ran a 2 (economic inequality level: high vs. low) ×3 (assigned socio-economic class: low vs. middle vs. high) ANOVA. We found a main effect of the economic inequality on support for progressive taxation, $F(1, 2113) = 105.87$; $p < .001$ $\eta_p^2 = .05$, with participants in the high economic inequality condition reporting more support for progressive taxation ($M_{DIFF} = 0.63$, $SE = 0.06$, $p_{Tukey} < .001$, $d = .45$). Moreover, we found a main effect of the assigned socio-economic class, $F(2, 203) = 6.66$, $p_{Tukey} = .001$, $\eta_p^2 = .01$, with participants assigned to the high-class (vs. low-class) condition being more supportive of progressive taxation compared to participants assigned to the middle class condition ($M_{DIFF} = 0.27$, $SE = 0.08$, $p_{Tukey} < .001$, $d = .19$). We do not find statistical support for differences between participants assigned to the low-class condition in comparison with participants assigned to the high-class condition ($M_{DIFF} = -0.13$, $SE = 0.08$, $p_{Tukey} = .22$, $d = -.09$), to the middle class condition ($M_{DIFF} = 0.15$, $SE = 0.07$, $p_{Tukey} = .11$, $d = .10$). No interaction effect was found, $F(2, 2113) = 0.36$; $p = .70$.

To further test the hypothesized effect of perceived socio-economic class on support for progressive taxation (H4), we ran an ANCOVA with economic inequality level and subjective socio-economic status as predictors. Again, we found a main effect of the economic inequality manipulation on support for progressive taxation, $F(1, 2116) = 106.12$; $p < .001$ $\eta_p^2 = .048$, with participants in the high economic inequality condition reporting higher support for progressive taxation ($M_{DIFF} = 0.63$, $SE = 0.06$, $p_{Tukey} < .001$, $d = .45$). Moreover, we found a main effect of the subjective socio-economic status, $F(1, 2116) = 5.15$; $p < .001$ $\eta_p^2 = .002$, with participant with higher subjective socio-economic status supporting progressive taxation less ($\beta = -0.05$, $p = .02$).

Mediation analyses

Tax attitudes

To test the statistical effects of the economic inequality and subjective social class on tax attitudes and the mediating role of conspiracy beliefs, we ran two mediation models (one involving tax attitudes and the other involving the perception of taxes as penalty) using the software JASP (Love et al., 2019) with bootstrapping for 5000 resamples and 95% confidence intervals (Preacher & Hayes, 2008).

Regarding tax compliance, an indirect effect of economic inequality on tax compliance via conspiracy beliefs was found: indirect effect: $b = -0.12$ ($SE = 0.02$, 95% CI = [−0.15, −0.09]. The total effect was fully mediated: direct effect: $b = -0.06$ ($SE = 0.04$), 95% CI = [−0.14, 0.04], total effect; $b = -0.17$ ($SE = 0.06$), 95% CI = [−0.25, −0.08]. Moreover, an indirect effect of subjective social class on tax compliance via conspiracy beliefs was found: indirect effect: $b = 0.05$ ($SE = 0.01$, 95% CI = [0.03, 0.08]. The total effect was partially mediated: direct effect: $b = 0.15$ ($SE = 0.03$), 95% CI = [0.07, 0.21], total effect; $b = 0.19$ ($SE = 0.03$), 95% CI = [0.13, 0.26] (see Figure 1).

Regarding taxes as penalty, an indirect effect of economic inequality on perceiving taxes as penalty via conspiracy beliefs was found: indirect effect: $b = 0.15$ ($SE = 0.02$, 95% CI = [0.12, 0.18]. The total effect was partially mediated: direct effect: $b = 0.13$ ($SE = 0.04$), 95% CI = [0.05, 0.21], total effect; $b = 0.28$ ($SE = 0.04$), 95% CI = [0.19, 0.36]. Moreover, an indirect effect of subjective social on tax compliance via conspiracy beliefs was found: indirect effect: $b = -0.06$ ($SE = 0.01$, 95% CI = [−0.08, −0.04]. The total effect was partially mediated: direct effect: $b = -0.15$ ($SE = 0.03$), 95% CI = [−0.22, −0.09], total effect; $b = -0.21$ ($SE = 0.04$), 95% CI = [−0.28, 0.14] (see Figure 2).

Support for progressive taxation

No indirect effect was found from economic inequality to support for progressive taxation via conspiracy beliefs: indirect effect: $b = 0.017$ ($SE = 0.012$), 95% CI = [−0.006, 0.04], $p = .16$. The direct effect was significant: direct effect: $b = 0.42$ ($SE = 0.044$), 95% CI = [0.34, 0.51], $p < .001$, total effect; $b = 0.44$ ($SE = 0.04$), 95% CI = [0.35, 0.52], $p < .001$. Moreover, no indirect effect of subjective social class on tax compliance via conspiracy beliefs was found: indirect effect: $b = -0.01$ ($SE = 0.01$, 95% CI = [−0.02, 0.01]. The direct effect was significant: $b = -0.06$ ($SE = 0.03$), 95% CI = [−0.13, −0.003], total effect; $b = -0.07$ ($SE = 0.03$), 95% CI = [−0.14, −0.01] (see Figure 3).

Although conspiracy beliefs did not mediate the effect of economic inequality manipulation and subjective social class on the support for progressive taxation, correlation analysis revealed that there is a positive though the small association between conspiracy beliefs and progressive taxation, $r = .09$, 95% CI = [0.05, 0.13] $p < .001$. This relation, albeit small, is relevant provided the opposite sign compared to the relationship between conspiracy beliefs and tax compliance ($r = -.25$, $p < .001$, 95% CI = [−0.29, −0.21]).

DISCUSSION

In a high-powered study, we investigated economic inequality and conspiracy beliefs as two key predictors of tax attitude and support for progressive taxation.

Besides confirming previous evidence according to economic inequality increases conspiracy beliefs (Salvador Casara et al., 2022), the key novelty of our research lies in studying the impact of economic inequality and socio-economic class on both the appraisal of taxes as a value and the support for redistribution, two constructs that in the current literature have been studied in independent lines of studies. While taxation, especially if based on progressivity, is a fundamental strategy to tackle inequality, we found that people in more unequal contexts are in general more tax-averse, creating a vicious inequality-fostering spiral. However, our results suggest that this aversion is related mainly to attitude towards taxation when framed in general terms, whereas participants in the high unequal scenario were more prone to specifically support progressive taxation. These results suggest that the perceived value of taxation in general, and support for progressive taxation in particular, are distinct constructs, a distinction further corroborated by their low correlation. Specifically, the value of general taxation refers to the perceived importance and significance of paying taxes. As unequal contexts trigger conspiracy beliefs, this value is undermined, plausibly because of conspiratorial assumptions that the collected money will probably be used for negative and immoral aims. Indeed, this interpretation is in line with the observed mediated pattern of the effect of economic inequality on positive attitudes towards taxes via conspiracy beliefs. This mediational pattern was not observed for support for progressive taxation, which was directly triggered by inequality and independently associated with conspiracy beliefs. In order to try to understand these results, it is important to note that while people tend to be averse to economic inequality and that perceiving economic inequality promotes collective actions aimed to reduce economic inequality (García-Castro et al., 2020; García-Sánchez et al., 2020), it also fosters conspiracy beliefs, interpersonal and political distrust (Goubin et al., 2021; Salvador Casara et al., 2022; Uslaner & Brown, 2005). Thus, highlighting the redistributive role of taxation represents the key factor in understanding how different attitudes towards taxes are related to different psychological processes rooted in the perception of economic inequality. Specifically, when taxes are not framed as progressive and then their redistributive function is not salient, participants assume that taxes are just a penalizing cost, and conspiracy beliefs may play a role in perceiving taxes as public money wasted by a corrupted and untrustworthy élite. Differently, when the redistributive function of taxes is specifically stressed, people based their attitudes towards these policies on contextual inequality, as in the condition of high inequality all respondents tended to favour this redistribution means. This result is striking as the induced perception of inequality suppressed the association between conspiratorial beliefs and aversion to progressive taxation. In other words, even people that endorse conspiracy beliefs, and who are generally averse to taxes and with a stronger vision of taxes as a penalization, are more likely to support progressive taxation when the situation is presented as highly unequal. One possible explanation is that progressive taxations are perceived as a penalization for members of the wealthiest groups, namely the elite to be conspiratorially blamed for the unequal situation.

Indeed, the independent path that links conspiracy beliefs to support a progressive tax system is coherent with the fact that higher progressivity implies targeting élites, which are pointed to as the cause of social problems by conspiracy believers (Castanho Silva et al., 2017). Coherently, conspiracy beliefs are associated with far-left and far-right political orientation, and with populist attitudes (Castanho Silva et al., 2017; Imhoff et al., 2022), which are particularly linked to political parties advocating redistribution and anti-neoliberalism sentiment (Ganev, 2017; Hogan & Haltinner, 2015). This may suggest the necessity to disentangle economic and social conservatism when studying their relationship with conspiracy beliefs.

Finally, results did not provide evidence for an interaction between economic inequality conditions and social economic class, neither considering social class as an experimentally assigned status nor self-perceived socio-economic standing. This pattern can be interpreted in at least two possible ways. First,

because conspiracy beliefs refer to theories that involve members of a small élite, it is unlikely that this élite is included in the high-class group. Thus, it is possible that even when people perceive themselves as wealthy, they still do not self-identify with the powerful and potentially conspiratorial élite. This, therefore, maintains every respondent passible of referring to the conspiratorial elite as an outgroup, leaving little space for cross-modal effects. A second process that may explain why each class is similarly affected by economic inequality regards system justifying mechanisms, which characterize both minority and majority groups (Jost et al., 2004). Previous evidence suggests that high inequality is generally associated with the tendency to justify and, therefore, maintain the status quo (Du & King, 2021; Goudarzi et al., 2020). This process may be in action across all respondents, explaining why inequality does not interact with social class.

Limitations and future directions

It is important to acknowledge that the use of the Bimboola Paradigm is not without limitations. Indeed, the fictitious society cannot accurately simulate the complexity of real-world societies. We, therefore, suggest future research to investigate this phenomenon using other research methods (e.g. big data or qualitative methods) in order to better understand these dynamics in real life. Moreover, we also recommend exploring the impact of economic inequality on conspiracy beliefs and tax preferences in countries with different levels of actual economic inequality, in order to capture the subtle nuances of this phenomenon. Another limitation related to the paradigm we implemented refers to the fact that the economic inequality condition and the assigned socio-economic class condition may not be fully orthogonal. Indeed, participants in the low- and high-class conditions had different choices among the high- and low economic inequality condition, whereas the middle class condition was the only one identical for both high- and low economic inequality conditions. However, the fact that we did not find any interaction between the assigned socio-economic class condition and the economic inequality condition suggests that the impact of the assigned socio-economic class is similar in both inequality conditions. Given the big sample we have, we were able to analyse respondents assigned to the middle class (N = 725) as an unifactorial design with two experimental conditions, inequality versus equality and inspecting the role of their perceived social standing. Results confirm that economic inequality still differently affected tax attitudes and support for progressive taxation, with social class having a main effect, and no interaction with inequality (see Supporting Information).

This paradigm also has relevant strengths. In fact, it allows us to isolate the effect of economic inequality on conspiracy beliefs and tax attitudes, and to remove potentially confounding variables that naturally covary with social status; hence this paradigm allowed us to infer a causal relationship between the investigated variables. The use of a fictional scenario also avoids ethical concerns related to giving

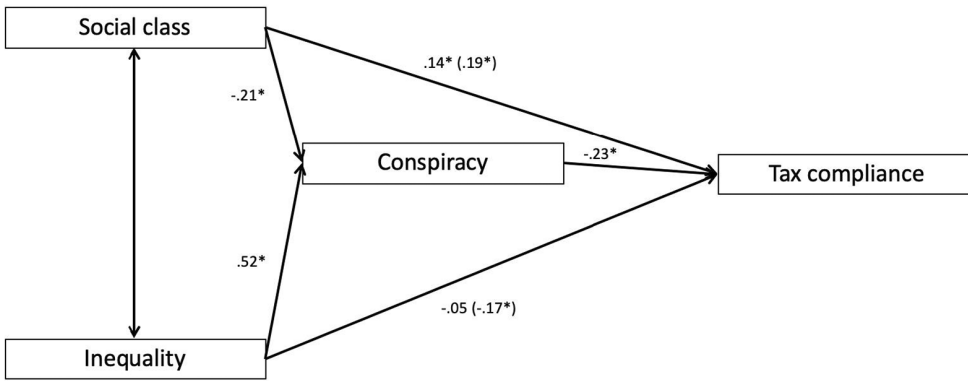

FIGURE 1 Path model for tax compliance with standardized coefficients

false feedback about the level of economic inequalities. Moreover, it allows isolating effects related to potential a priori perceptions related to the actual level of inequality of a real country. Finally, the findings obtained in Bimboola are typically aligned with findings from correlational or field studies (see for example Salvador Casara et al., 2022; Sprong et al., 2019).

Given its flexibility, future studies may apply this paradigm to manipulate other societal features that have important consequences for political attitudes. For example, it would be suitable to manipulate the ethnic diversity of a fictitious society, a factor that undermines trust and support for welfare policies (Edo et al., 2019; van der Meer et al., 2020). Attitudes towards general and specific policies could, therefore, be assessed in order to extend the present findings to different domains both in terms of societal features and practical implications.

Finally, caution is necessary for the interpretation of the mediation models. Although the rationale for using them was justified in the introduction, statistical models per se cannot provide evidence for causality (see, Fiedler et al., 2018).

IMPLICATIONS AND CONCLUSION

These findings provide important information about the challenges in tackling economic inequality. In particular, our study suggests at least two ways to effectively address economic inequality. First, increasing the awareness of inequality and presenting the entity of the phenomenon (which in our societies is closer to the high inequality than to the low inequality condition) may be an educational strategy to

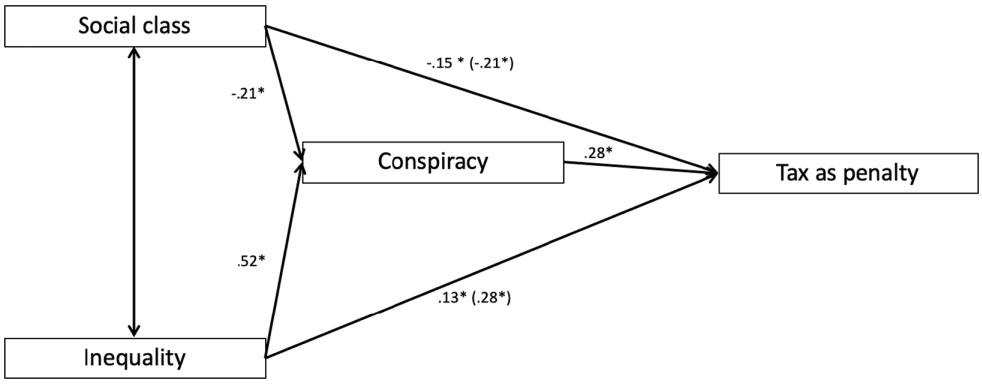

FIGURE 2 Path model for tax as penalty with standardized coefficient

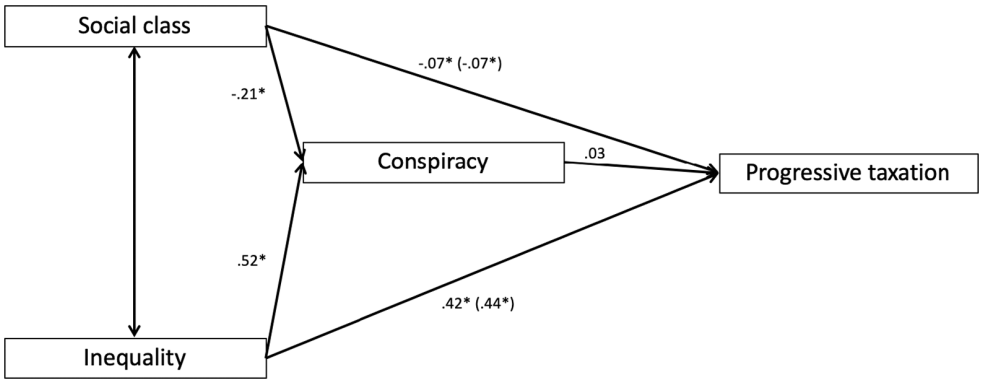

FIGURE 3 Path model for support for progressive taxation with standardized coefficients

increase support for progressive taxation, even among people who are generally highly averse, such as people that endorse conspiracy beliefs. However, this strategy is to be cautiously applied, as the perception of high inequality also triggers conspiracy views, which fire back on taxation in general. The second type of strategy could, therefore, tackle conspiracy beliefs with indirect or direct interventions. In order to improve tax compliance in societies characterized by high levels of economic inequality, governments and institutions should aim their policies and their communication at indirectly reducing conspiracy beliefs by boosting trust (van Mulukom et al., 2020). For example, improving transparency can reduce the power asymmetry between institutions and citizens, and increase the accountability of governments, and the perceived legitimacy of their power (Brusca et al., 2018). Another intervention could be to directly tackle conspiracy theories, by both inoculating scepticism against conspiratorial narratives, and debunking conspiratorial information (Brashier et al., 2021; Jolley & Douglas, 2017; Salvador Casara et al., 2019).

Finally, it is important to consider that these strategies are likely to be safely used by a wide portion of the population, as the observed pattern was not moderated by both assigned and self-attributed socioeconomic class.

Our results contribute to the understanding of the social basis that hinders inequality reduction, providing evidence that attitudes towards taxation are not monolithic, but change considering the aims and targets of specific taxes. Governments and policy-makers may take advantage of this research in order to implement context-specific tax policies that help tackle tax evasion and economic inequality.

AUTHOR CONTRIBUTION

Bruno Gabriel Salvador Casara: Conceptualization; data curation; formal analysis; investigation; methodology; project administration; writing – original draft; writing – review and editing. **Silvia Filippi:** Conceptualization; data curation; methodology; writing – original draft; writing – review and editing. **Caterina Suitner:** Supervision; writing – review and editing. **Ervin Dollani:** Conceptualization; data curation; investigation; writing – review and editing. **Anne Maass:** Funding acquisition; supervision; writing – review and editing.

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CONFLICTS OF INTEREST

The authors declare no conflict of interest. Studies were approved by the institutional IRB board and all participants consented to study protocols and data use online. The present manuscript follows ethical guidelines specified in the APA code of conduct and it follows the authors' national ethics guidelines. Data files and materials associated with the manuscript will be posted openly online on OSF.

OPEN RESEARCH BADGES

This article has earned Open Data and Preregistered Research Designs badges. Data and the preregistered design and analysis plan are available at https://osf.io/xncz5/?view_only=585eb8129eb943d28b3c0efbcb2f94ed and https://osf.io/2pxzy/?view_only=a6b389fd7a904fe39ea7265742ffdef1.

DATA AVAILABILITY STATEMENT

The data related to the analysed measures are available at: https://osf.io/xncz5/?view_only=585eb8129eb943d28b3c0efbcb2f94ed

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Additional supporting information can be found online in the Supporting Information section at the end of this article.

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