

Tax Fairness and Meritocratic Beliefs in Comparative Perspective: Exploring Perceptions of Redistributive Justice across Regimes and Data Sources

In an era marked by growing inequality, fiscal dissatisfaction, and the rise of anti-tax movements across democracies, the issue of tax fairness has returned to the center of both academic and political debates. Taxation is not only a mechanism of resource mobilization; it also reflects underlying moral and political contracts between citizens and the state (McCall, 2013). One remarkably underexplored dimension of this contract is how individuals perceive the fairness of what they receive from the state in return for their contributions. These perceptions of **redistributive and/or contributive justice** are consequential: they influence institutional trust, tax compliance, and support for welfare policies (Rothstein, 1998; Roosma, van Oorschot, & Gelissen, 2016). Studying these perceptions in the context of rising inequality and political polarization offers insight into how citizens evaluate the moral foundations of social contracts and social protection systems (Alesina & Angeletos, 2005; Berens, 2015).

Recent political developments—such as the rise of right-wing populism and libertarian anti-tax discourse—highlight the importance of understanding when and why citizens perceive the tax-benefit system as legitimate or illegitimate (Berens & Gelepithis, 2019; Svallfors, 2013; Mijs, 2021). In some contexts, citizens may perceive taxation as a burden with little personal return, especially when access to quality public goods is unequal or commodified. In other cases, taxes are viewed as the cost of doing business. These divergences raise critical questions about how beliefs about effort, inequality, and merit shape attitudes toward redistribution and fairness.

This proposal aims to investigate the conditions under which individuals perceive redistribution as fair or unfair, with a specific focus on the interaction between meritocratic beliefs and the structure of taxation. Building on the distinction between **redistributive justice** (concerned with the societal distribution of resources) and **contributive justice** (concerned with the fairness of what individuals receive in return for their contributions), the project will examine how people perceive their relationship with the state through taxation. This distinction is particularly important in contexts like Chile, where the commodification of social services has generated perceptions of disconnection from public institutions (Ewig & Kay, 2011; Castillo et al., 2023).

While much of the literature on redistributive justice has focused on broad ideological orientations and institutional trust, there is a growing interest in identifying the attitudinal and cognitive factors that shape individuals' evaluations of fairness in redistribution. Specifically, recent studies suggest that perceived redistributive justice is influenced not only by systemic performance but also by how individuals perceive their contributions, the rules governing social mobility, and the causes of inequality (Roosma et al., 2016; Mijs, 2021; Cavallé, 2023). Castillo et al. (2023) propose a multidimensional scale of meritocratic beliefs that

explicitly distinguishes between these two factors, showing that **merit-based and non-merit-based beliefs** are empirically separable and differentially associated with support for redistributive policies. In this framework, perceived redistributive justice may depend on whether individuals see the tax-benefit system as compensation for not having certain privileges or as a penalty for deserved outcomes based on effort.

This proposal addresses timely questions about the legitimacy of taxation, meritocratic worldviews, and public trust. Its relevance is heightened by the resurgence of anti-tax politics and the erosion of welfare state legitimacy in both the Global North and South. By combining **cross-national comparison, within-case depth, and methodological pluralism**, the project contributes to theory-building while allowing empirical innovation. This proposal includes four studies to complete these objectives:

1. Comparative survey analysis using secondary data. The project begins with a cross-national analysis using large-scale surveys such as the **OECD Risks That Matter** (2022). This dataset includes items on redistribution, inequality, taxation, and meritocracy, and allows for multilevel modeling that nests individuals within countries. This phase will estimate how beliefs about merit, tax preferences, and poverty attributions predict perceived fairness, and how these associations vary across regime types.

2. Comparative case study: Chile and Ireland. To explore the micro-foundations of legitimacy in more detail, the project proposes a **comparative case study** of Chile and Ireland—two countries with liberal economic legacies but divergent welfare outcomes. Ireland transitioned from a low-tax, underdeveloped welfare state to a more universal model of education and health provision, while Chile continues to rely heavily on private provision. The case study will depend on document analysis, secondary survey data (e.g., Latinobarómetro, Eurobarometer), and **semi-structured interviews** with middle-class taxpayers in both countries. It will examine how people interpret tax fairness and meritocracy in settings with different degrees of commodification.

3. Experimental design on taxation and merit. In the third phase, the project will develop a **survey experiment** to test how exposure to different framings (e.g., effort, inequality, public services) affects perceptions of tax fairness. Respondents will be randomly assigned vignettes that manipulate the narrative around who pays taxes, who benefits, and why. The aim is to test whether activating meritocratic or social democratic frames shifts individuals' sense of fairness. This design will first be piloted in Chile, with potential extension to other countries through international collaboration or funding, such as Horizon Europe or ANID.

4. Computational text analysis of public discourse. Finally, to complement survey-based methods, the project includes an exploratory computational component. Using **Social media data** from Chile and Ireland, the study will use **text mining and topic modeling** to examine how discussions of taxes, effort, and fairness evolve over time and across political cleavages. This will help identify dominant narratives and ideological polarizations around taxation. More advanced techniques, such as **word embeddings** or **supervised classification**, may be

employed to track moral framings (e.g., fairness vs. theft) associated with specific actors (e.g., entrepreneurs, politicians, the state).

The methodological novelty lies in its integration of traditional survey analysis with experiments and computational text analysis—approaches that have not been widely combined in studies of redistributive perceptions. It also highlights the underexplored domain of **justice as reciprocity**, complementing studies focused solely on inequality or redistribution.

Although ambitious, the project is feasible over four years. The early phases rely on publicly available data and comparative analysis, while the later stages involve moderate-scale data collection (such as interviews and experiments) and manageable computational analysis. Funding will be sought for the experimental and fieldwork components. Ultimately, the project aims not just to explain variation in redistributive attitudes but to understand how people morally interpret the role of the state regarding their contributions and expectations.

By doing so, the project contributes to broader theoretical debates about the legitimacy of redistribution and the moral economy of taxation. It advances understanding of how individual-level beliefs—about merit, effort, and deservingness—interact with institutional arrangements to shape perceptions of justice. Moreover, it provides an empirically grounded framework to theorize the conditions under which fairness narratives sustain or erode support for progressive social contracts. Through a comparative, multidimensional, and methodologically innovative lens, the project aims to refine and extend theories of justice, legitimacy, and political behavior in the face of rising inequality and democratic contestation.

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