Documentation of the Survey
„(Mathematical) Complexity and Preferences for Taxation: The Case of Wealth Taxation"

SFB/Transregio 266

Summary:

In order to study the effect of mathematical complexity on preferences for wealth taxation, we conducted a randomized survey experiment with over 1,200 respondents in Germany. These respondents were randomly assigned into one of the two wealth tax instrument groups. All respondents were presented with the same case of hypothetical persons differing only in their wealth. For these persons, they were asked to indicate their preferred tax allowance and tax rate with respect to the respective tax instrument. A part of both groups received information about the resulting tax burden consequences through an easy-to-understand interactive pie chart. Comparing informed to uninformed wealth tax groups, we are able to quantify the effect of misperceived tax burden consequences.

Interested readers can have a look at the German survey themselves at the following link: https://mpibonn.eu.qualtrics.com/jfe/form/SV_d13rpDRZiIzAhwx.

Variable names:
Variable names are indicated in the top row of each question summary. Variables names are provided along with English and German labels.

Variable types:
Types include String (str20), Numeric (int) and Numeric (float).

Filters:
Filters are described at the bottom of each variable table.

Coding:

NA missings

Variable name	id	
Original survey question	-	
English translation of survey question	-	
Unit of observation	Individual	
Variable Label/names	Unique identifier	Eindeutige Kennung
Variable type	String (str20)	
Variable description	Unique identifier of each participated individual.	
Range		
Filter	*None*	

Variable name	duration	
Original survey question	-	
English translation of survey question	-	
Unit of observation	Individual	
Variable Label/names	Duration	Bearbeitungszeit
Variable type	Numeric (float)	
Variable description	Duration the survey was completed.	
Range		
Filter	*None*	

Variable name	controltax1	
Original survey question	Wie hoch ist die zu zahlende Einkommensteuer bei einem Einkommen von 50.000€, einem Freibetrag von 20.000€ und einem Steuersatz von 10%?	
English translation of survey question	What is the income tax payable on an income of 50.000€, an allowance of 20.000€ and a tax rate of 10%?	
Unit of observation	Individual	
Variable Label/names	Control question tax 1	Kontrollfrage Steuer 1
Variable type	Numeric (int)	
Variable description	Indicates whether participant answered correctly	
Range	Values [0,1] 0 = False 1 = Correct	
Filter	*None*	

Variable name	**controltax2**
Original survey question	Wie hoch ist die zu zahlende Einkommensteuer bei einem Einkommen von 10.000€, einem Freibetrag von 20.000€ und einem Steuersatz von 10%?
English translation of survey question	What is the income tax payable for an income of 10.000€, an allowance of 20.000€ and a tax rate of 10%?
Unit of observation	Individual
Variable Label/names	Control question tax 2	Kontrollfrage Steuer 2
Variable type	Numeric (int)
Variable description	Indicates whether participant answered correctly
Range	Values [0,1] 0 = False 1 = Correct
Filter	*None*

Variable name	controlgrowth	
Original survey question	Wie hoch ist das Vermögen einer Person, wenn diese zunächst 100€ besitzt und anschließend weitere 5% spart, das Vermögen also um 5% steigt?	
English translation of survey question	What is the wealth of a person if she initially owns 100€ and then saves another 5%, i.e. the wealth increases by 5%?	
Unit of observation	Individual	
Variable Label/names	Control question growth	Kontrollfrage Wachstum
Variable type	Numeric (int)	
Variable description	Indicates whether participant answered correctly	
Range	Values [0,1] 0 = False 1 = Correct	
Filter	*None*	

Variable name	taxallowance
Original survey question	Ihrer Meinung nach, wie hoch sollte das Vermögen sein, das von der jährichen | einmaligen Vermögensteuer ausgenommen ist?
English translation of survey question	In your opinion, what should be the amount of assets that are exempt from the yearly | one-time wealth tax?
Unit of observation	Individual

Variable Label/names		
	taxallowance_y_c	Freibetrag bei jährlicher Vermögensteuer
	taxallowance_y_t	Freibetrag bei jährlicher Vermögensteuer (+ Info)
	taxallowance_o_c	Freibetrag bei einmaliger Vermögensteuer
	taxallowance_o_t	Freibetrag bei einmaliger Vermögensteuer (+ Info)

Variable type	Numeric (int)
Variable description	Gives the participants' preferred tax allowance (in €)
Range	Open text field NA = does not apply
Filter	*None*

Variable name	taxrate
Original survey question	Mit welchem Prozentsatz sollte das Vermögen, welches den von Ihnen gewählten Freibetrag übersteigt, jährlich | einmalig besteuert werden?
English translation of survey question	At what tax rate should wealth above the cosen allowance be taxed yearly | once?
Unit of observation	Individual

Variable Label/names	
taxrate1_y_c	Steuersatz bei jährlicher Vermögensteuer
taxrate1_y_t	Steuersatz bei jährlicher Vermögensteuer (+ Info)
taxrate1_o_c	Steuersatz bei einmaliger Vermögensteuer
taxrate1_o_t	Steuersatz bei einmaliger Vermögensteuer (+ Info)
taxrate2_y_c	Steuersatz bei jährlicher Vermögensteuer
taxrate2_y_t	Steuersatz bei jährlicher Vermögensteuer (+ Info)
taxrate2_o_c	Steuersatz bei einmaliger Vermögensteuer
taxrate2_o_t	Steuersatz bei einmaliger Vermögensteuer (+ Info)
taxrate3_y_c	Steuersatz bei jährlicher Vermögensteuer
taxrate3_y_t	Steuersatz bei jährlicher Vermögensteuer (+ Info)
taxrate3_o_c	Steuersatz bei einmaliger Vermögensteuer
taxrate3_o_t	Steuersatz bei einmaliger Vermögensteuer (+ Info)

Variable type	Numeric (float)
Variable description	Gives the participants' preferred tax rate (in %)
Range	Open text field NA = does not apply
Filter	*None*

Variable name	total_within	
Original survey question	-	
English translation of survey question	-	
Unit of observation	Individual	
Variable Label/names	**total_within_o** **total_within_y**	einmalige Gesamtsteuerbelastung jährliche Gesamtsteuerbelastung
Variable type	Numeric (int)	
Variable description	Calculated effective tax burdens used to inform participants.	
Range	Open text field NA = does not apply	
Filter	*None*	

Variable name	choice	
Original survey question	Welche Art der Besteuerung würden Sie für diese Person bevorzugen? Die Belastung durch die Steuer ist in beiden Fällen identisch.	
English translation of survey question	What type of wealth taxation would you prefer for this person? The burden of the tax identical in both cases.	
Unit of observation	Individual	
Variable Label/names	Choice of wealth tax instrument	Wahl einer Vermögensteuerart
Variable type	Numeric (int)	
Variable description	Indicates which wealth tax instrument the participant chooses when both have the same tax burden.	
Range	Values [1, 3] 1 = one-time wealth tax 2 = yearly wealth tax 3 = no preference NA = does not apply	
Filter	*None*	

Variable name	reasoning	
Original survey question	Bitte begründen Sie, warum Sie sich für eine diese Vermögensteuer entschieden haben.	
English translation of survey question	Please explain why you have chosen this type of wealth tax.	
Unit of observation	Individual	
Variable Label/names	Reason for wealth tax choice	Gründe für die Wahl der Vermögensteuer
Variable type	String (str20)	
Variable description	Gives participants' reasons for opting for one of the wealth tax instruments.	
Range	Open text field	
Filter	*None*	

Variable name	redistribute	
Original survey question	Inwiefern sind Sie der Meinung, dass es Aufgabe der Regierung in Berlin ist, Vermögensunterschiede auszugleichen? Denken Sie in einer Skala von 1 bis 7. 1 bedeutet dabei, dass es nicht Aufgabe der Regierung sein sollte Vermögen umzuverteilen; 7 bedeutet es sollte definitiv die Aufgabe der Regierung sein.	
English translation of survey question	To what extent do you think it is the government's job to redistribute wealth? Think on a scale from 1 to 7. 1 means that it should not be the government's job to redistribute wealth; 7 means it should definitely be the government's job.	
Unit of observation	Individual	
Variable Label/names	Redistribute	Umverteilung
Variable type	Numeric (int)	
Variable description		
Range	Values [1, 7] 1 = government should not redistribute wealth … 7 = government should definitely redistribute wealth NA = not specified	
Filter	*None*	

Variable name	inequality	
Original survey question	Inwiefern stimmen Sie mit der folgenden Aussage überein? "Vermögensungleichheit ist ein ernstes Problem."	
English translation of survey question	To what extent do you agree with the following statement? "Wealth inequality is a serious problem."	
Unit of observation	Individual	
Variable Label/names	Wealth Inequality	Vermögensungleichheit
Variable type	Numeric (int)	
Variable description		
Range	Values [1, 7] 1 = no problem … 7 = a serious problen NA = not specified	
Filter	*None*	

Variable name	luckeffort
Original survey question	Über die Gründe für Reichtum und ökonomischen Erfolg gibt es unterschiedliche Meinungen. Die Einen sehen eher Glück und die Unterstützung anderer als ausschlaggebend an, die Anderen sehen hauptsächlich persönliches Engagement und harte Arbeit als ausschlaggebend an. Ihrer Meinung nach, welche Voraussetzung spielt generell eine größere Rolle?
English translation of survey question	There are different opinions about the reasons for wealth and economic success. Some see luck and the support of others as the decisive factors, while others see personal commitment and hard work as the main factors. In your opinion, which prerequisite generally plays a greater role?
Unit of observation	Individual
Variable Label/names	Luck vs. effort	Glück vs. Arbeit
Variable type	Numeric (int)	
Variable description		
Range	Values [1, 7] 1 = Luck … 7 = Effort NA = not specified	
Filter	*None*	

Variable name	inheritancetax	
Original survey question	Was vermuten Sie, welcher Anteil der Bevölkerung ist von der aktuellen Erbschaftsteuer betroffen, also muss diese Steuer zahlen?	
English translation of survey question	What do you suppose is the share of the population that is affected by the current inheritance tax?	
Unit of observation	Individual	
Variable Label/names	Share affected by inheritance tax	Anteil der von der Erbschaftsteuer betroffen ist
Variable type	Numeric (int)	
Variable description		
Range	Values [0,100] Open text field NA = not specified	
Filter	*None*	

Variable name	**futuretax**
Original survey question	Gehen Sie davon aus, in Zukunft selbst von der Erbschaftsteuer betroffen zu sein (als Vererbender oder Erbe)?
English translation of survey question	Do you expect to be affected by inheritance tax yourself in the future (as bequeather or heir)?
Unit of observation	Individual
Variable Label/names	Future inheritance tax	Zukünftige Erbschaftsteuer
Variable type	Numeric (int)
Variable description	
Range	Values [0,1] 0 = no 1 = yes NA = not specified
Filter	*None*

Variable name	**pasttax**
Original survey question	Haben Sie selbst schon einmal Erbschaftsteuer bezahlen müssen?
English translation of survey question	Have you ever had to pay inheritance tax yourself?
Unit of observation	Individual
Variable Label/names	Past inheritance tax	Vergangene Erbschaftsteuer
Variable type	Numeric (int)
Variable description	
Range	Values [0,1] 0 = no 1 = yes NA = not specified
Filter	*None*

Variable name	**female**
Original survey question	Bitte geben Sie Ihr bei der Geburt zugewiesenes Geschlecht an.
English translation of survey question	Please indicate your sex assigned at birth.
Unit of observation	Individual
Variable Label/names	Gender	Geschlecht
Variable type	Numeric (int)
Variable description	
Range	Values [0,1] 0 = male 1 = female NA = not specified
Filter	*None*

Variable name	age	
Original survey question	Bitte geben Sie Ihr Alter an.	
English translation of survey question	Please indicate your age.	
Unit of observation	Individual	
Variable Label/names	Age	Alter
Variable type	Numeric (int)	
Variable description		
Range	Open text field NA = not specified	
Filter	*None*	

Variable name	entrepreneuer
Original survey question	Besitzen Sie oder Ihre enge Famile eigenes Unternehmen?
English translation of survey question	Do you or your close family own a business?
Unit of observation	Individual
Variable Label/names	Family Business	Familienunternehmen
Variable type	Numeric (int)
Variable description	
Range	Open text field NA = not specified
Filter	*None*

Variable name	numberofchildren	
Original survey question	Wie viele Kinder haben Sie?	
English translation of survey question	How many children do you have?	
Unit of observation	Individual	
Variable Label/names	Number of children	Anzahl der Kinder
Variable type	Numeric (int)	
Variable description		
Range	Values [1,7] NA = not specified	
Filter	*None*	

Variable name	familystatus	
Original survey question	Wie ist Ihr Familienstand?	
English translation of survey question	What is your marital status?	
Unit of observation	Individual	
Variable Label/names	Family status	Familienstand
Variable type	Numeric (int)	
Variable description		
Range	Values [1,4] 1 = single 2 = married 3 = widowed 4 = divorced NA = not specified	
Filter	*None*	

Variable name	education	
Original survey question	Was ist ihr höchster Bildungsabschluss?	
English translation of survey question	What is your highest educational qualification?	
Unit of observation	Individual	
Variable Label/names	Education	Bildung
Variable type	Numeric (int)	
Variable description		
Range	Values [1,7] 1 = secondary school (Hauptschule) 2 = secondary school (Realschule) 3 = high school 4 = vocational training 5 = Bachelor 6 = Master 7 = PhD NA = not specified	
Filter	*None*	

Variable name	employment	
Original survey question	Wie ist Ihr momentanes Beschäftigungsverhältnis?	
English translation of survey question	What is your current employment status?	
Unit of observation	Individual	
Variable Label/names	Education	Bildung
Variable type	Numeric (int)	
Variable description		
Range	Values [1,6] 1 = full-time employed 2 = part-time employed 3 = self-employed 4 = unemployed 5 = student 6 = unfit for work (e.g. retired person) NA = not specified	
Filter	*None*	

Variable name	income	
Original survey question	Wie hoch ist Ihr aktuelles monatliches Nettoeinkommen (also nach Steuern und Abgaben)?	
English translation of survey question	What is your current net monthly income (i.e. after taxes and duties)?	
Unit of observation	Individual	
Variable Label/names	Income	Einkommen
Variable type	Numeric (int)	
Variable description		
Range	Values [1,6] 1 = € 0 - € 999 2 = € 1.000 - € 1.999 3 = € 2.000 - € 2.999 4 = € 3.000 - € 3.999 5 = € 4.000 - € 4.999 6 = € 5.000 and more NA = not specified	
Filter	*None*	

Variable name	**leftright**
Original survey question	Wie würden Sie Ihre politische Orientierung am ehesten einordnen?
English translation of survey question	What is your current net monthly income (i.e. after taxes and duties)?
Unit of observation	Individual
Variable Label/names	Political orientation	Poltitische Orientierung
Variable type	Numeric (int)
Variable description	
Range	Values [1,7] 1 = left-wing … 7 = right-wing NA = not specified
Filter	*None*

Variable name	party	
Original survey question	Welcher Partei würden Sie sich am ehesten zuordnen?	
English translation of survey question	Which party would you most closely align yourself with?	
Unit of observation	Individual	
Variable Label/names	Party	Partei
Variable type	Numeric (int)	
Variable description		
Range	Values [1,7] 1 = AfD 2 = CDU / CSU 3 = FDP 4 = SPD 5 = Die Grünen 6 = Die Linke 7 = Andere NA = not specified	
Filter	*None*	

We manually classified answers of **reasoning** into topics. For this purpose, a thematic preselection was made on the basis of the first 100 answers, which were then used to assign all answers. We find 12 main reasons that were used to explain their choice.

topic1	Continuous and predictable tax revenue
topic2	Smaller amounts easier to manage
topic3	One big payment is less effort
topic4	Fairer taxation
topic5	Prevention of tax avoidance
topic6	Tax burden equivalent
topic7	Wealth taxes generally rejected
topic8	Taxes restrict economy
topic9	Financial freedom during life
topic10	Similar to inheritance tax / heirs are burdened
topic11	Assets could decrease unexpectedly
topic12	Early demise is possible
topicnone	Unclassifiable

Classification results are provided in CHS_topics.xlsx.