

## Beliefs about Behavioral Responses to Taxation',

Bertil Tungodden (NHH) with Alexander Cappelen and Ingar Haaland

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We conduct an experiment to study how beliefs about behavioral responses to taxation and preferences over equality–efficiency trade-offs relate to the political disagreement on redistribution. We use a novel method to elicit incentivized beliefs from a sample of 13,900 Americans about how taxes affect people’s effort choices, and we elicit incentivized equality–efficiency preferences. We find that Democrats and Republicans have virtually identical beliefs about behavioral responses to taxation. Furthermore, we find that beliefs about behavioral responses to taxation fail to predict people’s support for equalization of incomes in society. Equality–efficiency preferences, by contrast, strongly predict both people’s political affiliation and their support for equalization of incomes in society. We also explore the role of motivated beliefs and identity politics by priming respondents about the political disagreement on redistribution. The treatments increase political polarization in preferences, but do not polarize beliefs. Our findings suggest that the political divide on redistribution relates more to people’s preferences than to their beliefs about the behavioral responses to taxation.