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DO PERCEPTIONS ABOUT THE CAUSES OF POVERTY AND WEALTH SHAPE ATTITUDES TOWARDS PROGRESSIVE TAXATION? AN EXPLORATORY ANALYSIS FOR 2021 ROMANIA

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ABSTRACT. Lying at the backbone of European welfare states, taxation is both an enabler of redistribution and a predilect means of fiscal welfare. Among Central and Eastern European countries, Romania was an early adopter of flat rate taxation two decades ago, in 2004. As Kovács (2022) convincingly argues, in terms of net wages this shift led to less revolutionary outcomes than expected; however, it clearly diminished the tax burden for middle and higher wages, while those on lower wages paid gradually bigger taxes, as deductions eroded. By 2021, opinion polls indicate that three quarters of Romanians show support for progressive income taxes (Friedrich Ebert Stiftung, 2021: 20). Which socio-economic and demographic factors shape this attitude? The present paper offers an exploratory analysis of the relation between perceptions about the causes of poverty and wealth and being in favour of progressive income taxes in one of the most unequal and impoverished countries of contemporary Europe.

Keywords*:* causal attributions for poverty and wealth; attitudes towards taxation; progressive personal income tax (PIT); Romania

Introduction

Lying at the backbone of European welfare states, taxation is both an enabler of redistribution and a predilect means of fiscal welfare. Among Central and Eastern European countries, Romania was an early adopter of flat rate taxation almost two decades ago, at the end of 2004. As Kovács (2022)

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convincingly argues, in terms of net wages, this shift led to less revolutionary outcomes than expected; however, it clearly diminished the tax burden for middle and higher wages, while those on lower wages paid gradually bigger personal income taxes (PIT), as deductions eroded. By 2021, opinion polls indicate that three quarters of Romanian citizens show support for progressive PIT (FES, 2021: 20). Which socio-economic and demographic factors shape this attitude? The present paper offers an exploratory analysis of the relation between perceptions about the causes of poverty and wealth and being in favour of progressive PIT in one of the most unequal and impoverished countries of contemporary Europe.

Research on the attribution of causes for poverty and wealth has a long tradition in social sciences, often in relation with the analysis of support for social protection and the welfare state. However, less attention has been paid to how and to what extent perceptions about the ways in which people became impoverished or, on the contrary, wealthy, influenced their attitudes towards progressive taxation. This article aims to contribute to the understanding of this three-fold relationship.

In this purpose, we employ the dataset collected within a sociological survey on *Progressive Attitudes and Values in Romania* commissioned by the Friedrich Ebert Stiftung (FES) Romania and carried out by the research institute CCSAS [3] via phone interviews between October and December 2021 on a nationally representative sample of 3,666 respondents (FES, 2021; Bădescu et al., 2022). Besides descriptive statistics and multivariate analysis of statistical associations, we construct binary logistic models to understand the probability of causal attributions for poverty/wealth in terms of individual failure/merit, and, separately, in terms of structural factors and social injustice, using as explanatory variables a set of socio-economic characteristics. Then, we test a similar model to explain the probability of being in favour of progressive taxation and introduce among the potential explanators the perceived causes of poverty/wealth.

The article is organized as follows: first, we offer an overview of existing literature, with focus on previous studies carried out in Romania. Then, we present in detail the methodological design, its innovative aspects, and limitations. The core part of the paper consists of the description and interpretation of our statistical models, followed by a critical discussion of results and conclusions. We provide more details on statistical indicators in the Annex, and additional information is also available upon request.

[3] CCSAS is a research institute based in Cluj-Napoca, Romania, member of the ESOMAR group. See: C|C|S|A|S: Institut de cercetare, cercetări sociale,studii de marketing,focus grup (ccsas.ro)

Literature review

In his seminal study based on the 4th round of the European Social Survey (ESS)[4] of 2008-2009, Domonkos (2016) employed multilevel logistic models to predict attitudes towards progressive taxation in Central and Eastern Europe[5]. He showed that, at the individual level, those who belonged to the older generations, low-ranking routinary service workers, and those with lower incomes were significantly more likely to support progressive PIT across the region. Furthermore, individual attitudes such as trust in the legal system, trust in tax authorities, and sharing the view that income differences constitute a legitimate reward for one's achievements increased significantly the likelihood of preference for flat-rate or lump-sum taxation. Consequently, Domonkos (2016: 440-1) argued that support for redistribution through progressive PIT was not solely driven by self-interest, but also by the worldview that societal institutions were corrupt and greater redistribution was necessary to correct faulty socio-economic structures and mechanisms. At the macro level, despite the reasonable hypothesis that respondents from countries with higher levels of inequality would be more likely in favour of progressive taxation, empirical data had not supported this claim. Instead, domestic economic prosperity, as measured by GDP pe capita, held significant positive influence on preference for progressive taxation (Domonkos, 2016: 437-40). Romania, the country with the second-lowest GDP/capita in the region, marked by large socio-economic inequalities (only partly captured by the Gini coefficient used in the analysis), was also *less* supportive of progressive taxation (with only cc. 45% of respondents in favour) despite its tax system showing very little structural progressivity (Domonkos, 2016: Figure A1, pp. 440-4).

One should note that at the time of the ESS 4 survey only four years have passed since Romania introduced flat-rate taxation in 2005, back then at 16% universal tax rate, and the effects were not yet transparent. As Kovács (2021) demonstrated later, tax deductions for low wage earners diminished soon in real terms, leading to a gradual increase of the tax burden on minimum wages between 2005 and 2017, while taxes on average and high wages kept relatively constant (Kovács, 2021: 65). The share of PIT in the value of the gross domestic product (GDP) increased from cc. 2% in 2005 to cc. 4% in 2015, while the share

[4] For the 4th round of ESS, fieldwork was carried out in the majority of countries between September and December 2008, but in some countries such as Estonia, Hungary, and Poland, interviewing was prolonged for the first months of 2009. See: https://www.europeansocialsurvey.org/ (01.06.2024).

[5] Domonkos (2016) included in his studies the following CEE countries: Bulgaria, Croatia, the Czech Republic, Estonia, Hungary, Latvia, Lithuania, Poland, Romania, Russia, Slovakia, Slovenia, and Ukraine. The total pooled sample consisted of 24,137 respondents.

of taxes on commercial company profits fluctuated at around 2% (Ban and Rusu, 2019: 15). The (little) progressivity of the system shrank even more after 2018, with the introduction of the 10% flat rate and the transfer of social insurance contributions from employers to employees, resulting in a regressive fiscal regime (Ban, 2023: 10-12). Tax exemptions for the IT sector remained in place between 2001 and 2024 as an attempt to safeguard the international competitivity of this industry. Given the current fiscal crisis faced by the country, Ban (2023) advocates for the introduction of moderately progressive PIT. As we further discuss, by 2012 support for progressive taxation increased at cc. 64% of the population and three years later at cc. 74% (Gheorghiță, 2023: 5; 8). Then, it remained high at cc. 73% in 2021 (Bădescu, 2022: 29).

Using data from the 2012 post-electoral survey in Romania, Gheorghiță (2023) asked the reverse question: what explains support for flat-rate taxation? Six hypotheses were outlined: persons with higher incomes, those with higher educational levels, and those of right-wing political orientation should be *more* likely to be in favour of flat rate PIT, while older persons, those showing higher levels of social solidarity, and those who distrust public institutions should be *less* likely to support it (Gheorghiță, 2023: 6). Logistic regression models were employed to test these hypotheses, with income measured as personal income in national currency for the previous month, education measured in years of schooling, and specific indexes constructed for ideology, political trust, social solidarity, and political knowledge (Gheorghiță, 2023: 6-7). The results indicate that higher income earners, women, and those who declared greater trust in political institutions were more likely to be in favour of flat rate tax, while individuals who completed more years of education, and those who scored higher on the social solidarity index were less likely to be in favour (Gheorghiță, 2023: 10). These findings partly converge with the conclusions of Domonkos' earlier study (2016) in that they both reveal the same direction of influence for income and political trust, yet the effects of education, age, and gender as potential explanatory factors diverge. This could be somewhat explained by methodological aspects, as education and age were measured in years as continuous variables by Gheorghiță (2023), while Domonkos (2016) used them as categorical variables: educational level and generation (age category). The different timing of fieldwork could be another explainer: 2008, i.e. before the global financial crisis in the case of Domonkos (2016), and 2012, still under the shadow of the financial crisis, in the case of Gheorghiță (2023).

Survey data gathered almost ten years later, in December 2021, allows us to update and nuance these pictures. As mentioned in the *Introduction*, the sociological survey on *Progressive Attitudes and Values in Romania* commissioned by Friedrich Ebert Stiftung (FES) Romania and carried out by the research

institute CCSAS (FES, 2021) contained a dedicated section on attitudes towards taxation. In his exploratory analysis, Bădescu (2022) showed that 73% of respondents supported progressive taxation, and only 23% opted for the flat-rate model (Bădescu, 2022: 29). Respondents were also in favour of exempting minimum wage earners from paying income taxes (72%), while placing higher taxes on those who pollute (73%), on companies (55%), and on those with more housing properties (54%) (Bădescu, 2022: 29). Concerning potential determinants of attitudes towards progressive taxation, Bădescu showed that those facing economic hardship, older persons, and those with lower levels of education were relatively more likely to support progressive taxation. Political orientation to the left was also associated with preference for progressive taxation, but only moderately (Bădescu, 2022: 29-32).

From a longitudinal perspective, these studies complete the enduring portrayal of the Romanian population as largely supportive of state intervention in the field of social welfare. In one of the first complex studies of the relations between values, support for social policies, and attitudes towards taxes in post-socialist Romania, Mălina Voicu (2005: 58) presented empirical data for the late 1990s that reveal mainstream support for state social and economic policies (price control, unemployment, housing, reducing inequalities). Willingness to pay *higher* taxes was more frequent when tax revenues were to be directed towards financing child allowances, housing, health care, education, and military defence of the country (but not the police). Respondents in favour of increasing public spending, as well as those with higher educational levels were more likely to support higher taxes, possibly because they acknowledged the usefulness of public services (Voicu, 2005: 78-85). The issue of progressive *versus* flat-rate taxation, at the time still only emergent in Romania, remained outside of the scope of Voicu's study. More than fifteen years later, the FES 2021 survey revealed that an overwhelming majority of the population considered that the state should control prices (86%), generate more jobs (93%), ensure universal access to health care services (92%), and support various social policies, including housing (FES, 2021: 15-16, Gog, 2022: 10; Trifan, 2024: 283-286).

Thus, the political preference of Romanian citizens inclines towards an institutional-redistributive, social-democratic welfare state (Esping-Andersen, 1990) in line with what was envisaged as a "European Social Model" and reaffirmed through the 2017 European Pillar of Social Rights[6]. While these fall closer to the political left, self-reported left-wing political orientation has only moderately and ambiguously increased from cc. 14% in 1992 to cc. 18% in

[6] About the European Pillar of Social Rights, see: https://ec.europa.eu/social/main.jsp?catId=1226&langId=en (01.06.2024).

2018, while right-wing orientation fluctuated at around cc. 20-23% (Comșa, 2020: 123, Figure 40). Moreover, a share of almost 40% of respondents did not position themselves on the left-right political scale throughout the 1990s and the first decade of 2000, and their share decreased only after 2012 at cc. 35% (Comșa, 2020: 122, Figure 39). Using data from the 2018 World Values Surveys, Comșa convincingly argues that self-declared political orientation did not straightforwardly reflect persons' positions on conventional left-right indicators (income inequality, public *versus* private ownership, state *versus* individual responsibility for welfare, and the benefits of competition). He estimated that only one quarter of respondents positioned themselves on the left-right political scale consistently with their priorly described policy preferences (Comșa, 2020: 128). In a later study based on the FES 2021 dataset, Mihai (2024) draws attention to the fact in Romania, as compared to Western Europe, women were more likely to be on the right or undecided on how to position themselves on the political spectrum. Together with their preference for a more interventionist state and stronger religious affiliation, this may lead towards the growth of a conservative electorate among Romanian women, even for the younger generations, in the absence of emancipatory left-wing feminist movements (Mihai, 2024: 207-8).

Causal attributions for poverty and wealth are largely acknowledged as predictors of social policy preferences and attitudes towards the welfare state (Kallio and Niemela, 2014). However, their roles in shaping attitudes towards progressive taxation received less attention. Conventionally, following Joe R. Feagin's groundbreaking work from the early 1970s, research on causal attributions for poverty differentiates between individualistic factors (behaviour, attitudes, personal characteristics etc.), *structural factors* (social inequality, lack of opportunities, inadequate redistribution, social injustice etc.) and *fatalistic views* (destiny, bad luck etc.) (see Feagin, 1972 *apud.* Kallio and Niemela, 2014: 114; and *apud.* Grobler and Dunga, 2016: 129). Feagin (2001) integrated his study on perceived causes of poverty into a broader research agenda on social justice, institutional discrimination and oppression, and the critique of global capitalism, outlined in his *Presidential Address* at the American Sociological Association in 2000. Taking inspiration from his early study, forthcoming researchers applied and further adjusted his scale to measure causal attributions for poverty (Grobler and Dunga, 2016: 133-134), and later poverty and wealth (see Sainz et al., 2023 for a recent *state of the art* review and application of scales for Mexico).

Cross-country comparisons on perceived determinants of poverty in European countries concluded that persons belonging to the working class, those facing economic strain, and older generations (da Costa and Dias, 2014) were more likely to assign structural causes to poverty; similarly, subjective

experience of poverty and value-orientation towards equality (Lepianka et al., 2010) increased the likelihood of structural attributions. Multilevel modelling also revealed country-level affects, given by the local socio-economic and cultural context. Lepianka et al. (2010) show that higher average work ethic in the country was significantly associated with more frequent individualistic attributions that blame the alleged laziness and lack of willpower of the poor, while higher egalitarianism increased the probability of structural explanations of poverty. Higher share of Catholics also increased the likelihood of attributing poverty to social injustice, but also of fatalistic attributions, as opposed to seeing poverty as an inevitable part of modern progress (Lepianka et al., 2010: 67). Da Costa and Dias (2014) cluster European countries based on their Human Development Index (HDI, as computed by the United Nations Development Programme) and at-risk-of poverty rates (as measured by Eurostat), and demonstrate that the cluster of countries with the worst levels of HDI and poverty, that includes Romania, Greece, Cyprus, Bulgaria, and (surprisingly) Croatia, also shared the most widespread causal attribution for poverty to *structural* factors, respondents from these countries being more likely to see the impoverished as „victims of the society" or „victims of low social benefits" (Da Costa and Dias, 2014: 14-5). On the contrary, respondents from the cluster of most developed countries, with low poverty rates, that included Sweden, Denmark, and the Netherlands, were more likely than respondents from other countries to attribute *individualistic* causes such as addiction or *fatalistic* causes (bad luck).

Based on the existing literature, we expected high rates of poverty and income inequality would generate more widespread structural interpretations of poverty in Romania. While severe material deprivation declined from 38% in 2007 to 32.7% in 2008, and gradually down at 15.2% by 2020, relative monetary poverty or the *at-risk-of-poverty rate* as measured by Eurostat remained high at around 25% during the first decade of EU membership (INS - Tempo, 2024). The poverty reduction effects of welfare transfers decreased from around 22% in 2007 to merely 16% in 2017, much below the EU average (Raț et al., 2019: 451). By 2022, the new indicators of material and social deprivation point at a rate of 23.4% in Romania, as compared to only 6.7% in the EU (Eurostat, 2024). The rate of relative monetary poverty (at-risk-of-poverty rate) decreased slightly at 21.2% in 2022, still significantly above the 16.5% EU average (Eurostat, 2024). Importantly, income inequality decreased only modestly: the Gini coefficient from 38% in 2007 to around 35% in the years of the financial crisis and then 32% in 2022, while the quintile ratios indicate that the highest earning population quintile gains, on average, 6-7 times higher incomes as compared to the lowest paid quintile (Eurostat, 2024). Regional inequalities and polarization of metropolitan areas also expanded, despite EU integration (Fina et al., 2020; Pop, 2023).

In their country-study on discriminatory attitudes in Romania, Chilin and Lup (2016) compared the results of the 1999 and 2008 European Values Surveys (EVS), the 2002 Candidate Countries Eurobarometer, and the 2006 Roma Integration Barometer and showed that the percentage of those who attributed poverty to „laziness and lack of willpower" decreased from 29% in 1999 to around 20% in 2002 and 2006, but then it soared back at 38% in 2008. Conversely, the percentage of those pointing at social injustice fluctuated at around 42% between 1999 and 2006, and then decreased at 32% in 2008. The remaining respondents saw poverty as driven by bad luck or as an inevitable part of modern progress. Bivariate statistics for the two EVS, 1999 and 2008, revealed that younger respondents, and those with higher educational degrees were less likely to attribute poverty to individual's fault (Chilin and Lup, 2016: 23-4). This might be partly explained by the persistently high youth unemployment rate throughout the 1990s and 2000s, at cc. 16% for the 20-24 age group (INS - Tempo, 2024). The decline in the percentage of those attributing poverty to social injustice from 42% in 1999 to only 32% in 2008, shown by the above-mentioned EVS data, could be tentatively linked to the increasing opportunities of working abroad, following the 2007 EU integration, and in this way improving one's living standards and sending important remittances home (Sandu, 2013).

Unlike the EVS surveys, special Eurobarometers on social climate [7] indicated that in 2007 the percentage of Romanians who attributed poverty to social injustice was as high as 52.8%, and by 2010 it increased at 65.4%, well above the EU average of 52.1% (Keller, 2011: 22). As we further discuss, the 2021 FES study showed that 61.8% of respondents attributed poverty to social injustice, and less than 30% blamed the impoverished (valid percents after recoding "other causes" and excluding DK/NA). Differences in survey results might stem from methodological issues, such as sampling and sample size, general topic of the questionnaire, framing of other questions on poverty and inequality, recoding of answers, and treatment of inconclusive responses and refusals. However, a pattern of predominantly structural interpretations of poverty can be clearly depicted during and after the global financial crisis that reached Romania between 2009 and 2012.

In a rare comparative study on the perception of the causes of poverty among beneficiaries of the Guaranteed Minimum Income (GMI) welfare program and the general population of Romania, Cojanu and Stroe (2017) show that

[7] Keller (2011: 22) indicated the use of the following datasets: Special Eurobarometer Survey, Reference Number: 279, wave: EB.67.1 (2007); Special Eurobarometer Survey, Reference Number: 321, wave: EB.72.1 (2009); Special Eurobarometer Survey, Reference Number: 355, wave: EB.74.1 (2010), pooled dataset.

structural explanations of poverty and a sense of social injustice prevail in both cases. Based on a survey of 600 social assistance beneficiaries within the GMI scheme, undertaken in October 2016, they assert that beneficiaries predominantly attribute poverty to the lack of available jobs, low wages, care needs of children and other dependents, disability or poor health, lack of support from the family. In comparison, the Romanian general population, as surveyed by the special Eurobarometer 2010, considered that poverty was mainly driven by low wages, meagre social benefits, unemployment. Furthermore, 40% of respondents asserted that being born in a poor family led to deprivation over the life course (Cojanu and Stroe, 2017: 193).

Using the same dataset on *Progressive Attitudes and Values in Romania* (FES, 2021) as our study, Trifan (2024) interpreted causal attributions for poverty in the light of the neoliberal "personal development" discourse that by 2020 became mainstream in Romania too, and it overshadowed the structural, socio-political explanations of poverty and long-term unemployment that prevailed in the first years of post-socialist transformations. Trifan (2024: 278) convincingly argued that the significantly higher proportion of individualistic attributions for poverty among employers and self-employed/ freelancers, and among those with higher educational credentials, could be largely explained by the fact that these categories were the main recipients of the neoliberal doctrine on self-achievement, who were also able to pay for specific personal development services or received such training at their corporate jobs. Furthermore, Trifan highlighted the significant association between respondents' subjective economic situation and their views on the causes of poverty: those who barely make ends meet attribute poverty disproportionately more frequently to „being born in a poor family", while those with a comfortable economic situation blame the impoverished for not working hard enough (Trifan, 2024: 280). However, her analysis remained at the level of bivariate associations, and she described expectations for more state intervention in the economic and social fields that were shared by an overwhelming majority of respondents. The gender dimension of these expectations was analysed by Mihai (2024), who shows that women were more likely to require more state action for security (policing) and social protection, while men - to expect the government to cut public spending (Mihai, 2022: 203-4).

Perceptions of the causes of wealth received less scholarly attention in Romania, possibly because the issue of large income inequalities and the question of legitimate redistribution overshadowed them. Based on survey carried out by the National Scientific Research Institute for Labour and Social Protection by the end of 2019 on a representative sample for the Romanian population, Cristescu et al. (2020: 209) reported that 64.4% of respondents agreed that "the

state should tax the rich more in order to offer support for the poor", while 23% were undecided about this statement and only 12.6% opposed. The introduction of progressive taxation was seen as a means of reducing income inequalities by 50.2% of respondents (Cristescu et al., 2020: 210).

To summarize, our research taps into a series of studies on potential explanators of attitudes towards progressive taxation and perceived causes of poverty in Romania. We aim at contributing to this ongoing endeavour by exploring the relationship between these two factors, and by bringing in a third potentially interlinked variable, namely perceived causes of wealth.

Methods and data description

We employed microdata collected by the research institute CCSAS[8] via phone survey between October and December 2021 within a project on political attitudes in Romania supported by the Friedrich Ebert Stiftung (FES) Romania. The dataset is available upon request curtesy to FES, along with an interim research report issued by CCSAS in December 2021 that presents the methodological details on sampling, weighting cases, and computer assisted telephone interviewing (CATI) used in the survey (FES, 2021). An early analysis was offered by Bădescu et. al (2022) in the report *Atitudini şi valori de tip progresist in Romania (Progressive attitudes and values in Romania)* which can be retrieved from the open-access FES Library[9].

The survey involved three different stratified-random samples, each receiving a set of fix questions (the same for all three samples) and a set of specific questions, applicable only for one of the three samples. The cumulative final sample consisted of 3,666 respondents (1,774 men and 1,892 women), aged between 18 and 95.

We analysed the data with the help of IBM SPSS version 22. Given that our analysis required a large number of cases, suitable for multivariate explanatory statistics, we only used the variables included in all three samples:

- *Age* – self-reported biological age
- *Gender* – recoded into dummy variable, 1=male, 0=female
- *Ethnicity* – 1=Romanian, 2=Hungarian, 3=Roma, 4=German (only one case) and 5=Other

[8] CCSAS is a research institute based in Cluj-Napoca, Romania, member of the ESOMAR group. See: C|C|S|A|S: Institut de cercetare, cercetări sociale,studii de marketing,focus grup (ccsas.ro)

[9] Bădescu, G., Gog, S. and Tufiș, C. (2022). Atitudini și valori de tip progresist în Romania [Progressive Attitudes and Values in Romania]. București: FES. library.fes.de/pdf-files/bueros/bukarest/19247.pdf (02.08.2024).

- *Religion* – given that 83.4% of respondents declared themselves Orthodox Christians, this variable could not be used as a potential explanatory factor. Instead, we used *Religiosity,* indicated by the frequency of church attendance. The initial variable was recoded into a dummy with 1=attending the church weekly or monthly and 0=attending the church less than monthly, only occasionally or never
- *Area of residence* – 1=urban, 0=rural
- *Education* – self-reported on the ISCED scale, recoded into three categories: 1=vocational education, gymnasium or less (no more than 10 years of schooling); 2=high school, college or technical postsecondary education; 3=university degree
- *Mother's education* - reported by the respondent on the ISCED scale, recoded into three categories: 1=vocational education, gymnasium or less (no more than 10 years of schooling); 2=high school, college or technical postsecondary education; 3=university degree. This variable was used to measure *respondents' social mobility patterns* on the educational dimension. Based on the difference between the recoded versions of respondents' education and their mothers' education, a new variable was computed with three categories: upwards educational mobility, reproduction of mother's education, and downwards educational mobility.
- *Occupational status* – the initial variable reported 28 agricultural workers, 30 unemployed, and 88 persons with "other" occupational status. Given their small number, agricultural workers were merged into the category of wage earners. In the absence of more information about their professions, unemployed and "other" were filtered out from the dataset (recoded as missing values). The remaining occupational categories: 1=employee (including agricultural workers), 2=self-employed/freelancer, 3=employer/entrepreneur, 3=student, 4=homemaker („casnic/ă"), 5=retired person. The variable was recoded into dummies, with *employees* as a reference category. *Self-employed/freelancers* and *employers/ entrepreneurs* were merge into one category.
- *Subjective economic well-being* – the initial variable was measured on the five steps scale: *the income of our household is* 1=not enough for the bare necessities; 2=only enough for the bare necessities; 3=enough for a decent living; 4=enough for a comfortable/ satisfactory living. The last two categories were merge into one, and dummy variables were created, with *only enough for the bare necessities* as a reference category.
- *In your opinion, why are they poor people in Romania?* – the initial variable had six categories: 1=they do not work enough; 2=they are unlucky; 3=they lack relations; 4=they come from poor families; 5=other causes.

There were 345 responses of *other causes,* and these were recoded along with the initial categories in order to have only three distinct categories: 1=not working enough/lacking an adequate attitude (*individual's fault*); 2=destiny/ being unlucky; 3=coming from an impoverished family/ lack of educational opportunities/ low wages (*structural causes, social injustice*). For the analysis, dummies were constructed for *individual's fault* (yes=1, no=0) and *structural causes/ social injustice* (yes=1, no=0). Don't know/ no response were considered missing cases.

- *In your opinion, how did people get wealthy in Romania?* – the initial variable had four categories: 1=work; 2=good luck; 3=relations; 4=trespassing the law; 5=by other means. There were 81 responses of *by other means,* and these were recoded along with the initial categories in order to have only three distinct categories: 1=work/skills/assuming risks (*individual's merit*); 2=good luck/destiny; 3=trespassing the law/ corruption/relations (*by unfair means/ structural causes, social injustice*). We considered that *trespassing the law* as the *prevalent* means for getting rich should be considered a *structural* and not an *individualistic* explanation given that it indicates a failure of societal institutions to implement the laws and to ensure a just allocation of resources. For the analysis, dummies were constructed for *individual's merit* (yes=1, no=0) and *structural causes/ social injustice* (yes=1, no=0). Don't know/ no response were considered missing cases.
- *Political orientation* – the initial variable was measured on a scale from 1 (left) to 10 (right). It was recoded in the following way: 1 through 3 = „left", 4 through 7 = „centre", 8 through 10 = „right". Dummies were constructed from left and right-wing orientations, with centrist orientation as a reference category. This variable registered a much larger share of non-responses or "I don't know" responses.
- *Attitude towards progressive income tax* - respondents ought to choose between 1= everybody should pay the same percentage of their income as tax, no matter how much they earn; 2=those with higher earnings should pay a larger percentage of their income tax. A dummy variable was created with preference for flat-rate tax as a reference category (1= in favour of progressive income tax, 0=not in favour).

Table 1. provides a description of the sample for the variables included in the analysis. A few variables were used in their initial form (as in the original dataset), while the majority recoded to better fit logistic modelling, as indicate in the first column of the table.

Table 1. Sample description for the variables included in the analysis

Variable	Categories	Number of respondents	Percentage
Gender	Women	1892	51.6%
	Men	1774	48.4%
Age	Continuous variable	3666	Mean = 49.4 Std.=17.8
Generation (recoded)	1920-1965 (older)	1402	38.2%
	1966-1989 (reference gen.)	1578	43.0%
	1990-2003 (younger)	687	18.7%
Ethnicity	Romanian	3263	89.0%
	Hungarian	220	6.0%
	Roma	123	3.4%
	Other	60	1.6%
Ethnic minority (recoded)	Romanian	3263	89.0%
	Ethnic minority	403	11.0%
Area of residence	Rural	1676	45.7%
	Urban	1990	54.3%
Occupational status	Employee	1512	41.2%
	Self-employed	174	4.7%
	Employer/ Entrepreneur	81	2.2%
	Agricultural worker	28	.8%
	Student	170	4.6%
	Homemaker	315	8.6%
	Unemployed	30	.8%
	Retired	1266	34.5%

Variable	Categories	Number of respondents	Percentage
	Other	88	2.4%
	Don't know/ No answer	2	0.1%
Household's economic situation	Not enough for the bare necessities	384	10.5%
	Only enough for the bare necessities	1362	37.2%
	Enough for a decent living	1617	44.1%
	Enough for a comfortable, satisfactory living	266	7.3%
	Don't know/ No answer	37	1%
Economic strain (recoded)	Economic strain (barely making ends meet)	1746	47.7%
	No economic strain (decent/comfortable living)	1883	51.4%
	Don't know/ No answer	37	1%
Education (recoded)	Gymnasium/ vocational school or less	1984	54.1%
	High school/ secondary education	1098	29.9%
	University degree	584	15.9%
Educational mobility (recoded)	Upwards mobility	994	27.1%
	Reproduction	2101	57.3%
	Downwards mobility	243	6.6%
	Missing cases	327	8.9%
Religion (recoded)	Orthodox	3056	83.4%
	Other	449	12.1%
	No religious affiliation	110	3.1%
	Don't know/ No answer	51	1.4%

Variable	Categories	Number of respondents	Percentage
Religiosity (recoded)	Frequent church attendance	2300	62.7%
	Seldom or never	1310	35.7%
	Don't know/ No answer	56	1.5%
Political orientation (recoded)	Left	569	15.5%
	Centre	1061	29.0%
	Right	917	25.0%
	Don't know/ No answer	1119	30.5%
Perceived causes of poverty (recoded)	Individual's fault	1089	29.7%
	Bad luck/ Destiny	226	6.2%
	Structural causes, social injustice	2128	58.0%
	Don't know/ No answer	223	6%
Perceived causes of wealth (recoded)	Individual's merit	556	15.2%
	Good luck/ Destiny	159	4.3%
	Structural causes, social injustice	2683	73.2%
	Don't know/ No answer	268	7.3%
Attitude towards progressive taxation (recoded)	In favour	2701	73.7%
	Not in favour	824	22.5%
	Don't know/ No answer	142	3.9%

Note: Categories of *Don't know/ No answer (DN/NA)* were treated as missing values and excluded from the analysis.
Source: Authors' calculations.

Statistical analysis of potential determinants of causal attributions to poverty and wealth, and how they affect attitudes towards progressive income tax

We started the analysis with testing the statistical significance of bivariate associations between the three main dependent variables (causal attributions for poverty, causal attributions for wealth, attitude towards progressive income tax) and the set of potential explanatory (independent) variables. **Table 2.** presents these associations, while their corresponding bivariate distributions are presented in the *Annex.*

Table 2. Associations between perceptions of the causes of wealth, poverty, attitude towards progressive taxation and socio-economic variables

	Perceptions of the causes of wealth	Perceptions of the causes of poverty	Attitude towards progressive taxation
Gender	0.039** (N=3.398)	0.059** (N=3.444)	0.035* (N=3.525)
Generation	0.054** (N=3.398)	0.034 (N=3.443)	0.214** (N=3.525)
Ethnicity	0.043 (N=3.398)	0.048* (N=3.444)	0.019 (N=3.525)
Religiosity	0.004 (N=3.356)	0.029 (N=3.394)	0.076** (N=3.471)
Area of residence	0.037 (N=3.398)	0.026 (N=3.444)	0.113** (N=3.524)
Education	0.045** (N=3.398)	0.066* (N=3.444)	0.170** (N=3.523)
Educational mobility	0.019 (N=3.109)	0.065 (N=3.148)	0.070** (N=3.227)
Occupational status	0.070** (N=3.269)	0.084** (N=3.303)	0.199** (N=3.384)
Economic strain	0.113** (N=3.368)	0.102** (N=3.413)	0.102** (N=3.496)
Political orientation	0.066** (N=2.406)	0.047* (N=2.430)	0.069** (N=2.471)

Note: Figures indicate the values of Cramer's V, with N=number of cases. Statistically significant associations **p<0.01, *p<0.05
Source: Authors' calculations.

Then, we explored potential interdependences between our independent variables. As shown in **Table 3.,** the association between perceived causes of poverty and those of wealth was statistically significant, but moderate (Cramer's V=0.119, Sig.=0.000). Importantly, 51.5% of all respondents attributed structural, societal causes to *both* poverty and wealth. Conversely, only 7.7% of respondents attributed individualistic explanations to both. However, there were also apparent inconsistencies as 22.6% of respondents attributed structural causes to poverty, but perceived wealth as an outcome of individual's merit.

Table 3. Association between perceived causes of poverty and wealth

		Perceived causes of wealth			Total
		Individual's merit	Good luck/ destiny	Social injustice	
Perceived causes of poverty	Individual's fault	252	24	252	528
		7.7%	0.7%	7.7%	16.2%
	Bad luck/ Destiny	45	22	84	151
		1.4%	0.7%	2.6%	4.6%
	Social injustice	736	162	1675	2573
		22.6%	5.0%	51.5%	79.1%
Total		1033	208	2011	3252
		31.8%	6.4%	61.8%	100.0%
Cramer's V=0.119**, Sig.=0.000					

Note: **p<0.01
Source: Authors' calculations.

Causal attributions for poverty were only modestly associated with attitudes towards progressive taxation (Cramer's V=0.053, Sig.=0.000): irrespective of the perceived causes of poverty, more than 70% of respondents favoured progressive taxation. The difference between those who attributed poverty to individual's fault (75% in favour of progressive taxation) and those who indicated structural factors (78.8%) was less than 4% (see **Table 4**).

Table 4. Association between perceived causes of poverty and attitude towards progressive taxation

		Perceived causes of poverty			Total
		Individual's merit	Bad luck/ destiny	Social injustice	
Attitude towards progressive taxation	Not in favour	262	62	436	760
		25.0%	28.3%	21.2%	22.9%
	In favour	788	157	1618	2563
		75.0%	71.7%	78.8%	77.1%
Total		1050	219	2054	3323
		100%	100%	100%	100%
Cramer's V=0.053**, Sig.=0.005					

Note: **p<0.01
Source: Authors' calculations.

In turn, causal attributions for wealth showed comparatively higher association with attitudes towards progressive taxation (Cramer's V=0.128, Sig.=0.000) and the difference between those who perceived wealth as driven by individual merit (65.3% in favour of progressive taxation) and those who attributed it to social injustice (79.7%) reached an estimated 14.4% (see **Table 5**).

Table 5. Association between perceived causes of wealth and attitude towards progressive taxation

		Perceived causes of wealth			Total
		Individual's merit	Bad luck/ destiny	Social injustice	
Attitude towards progressive taxation	Not in favour	183	43	529	755
		34.7%	28.7%	20.3%	23.0%
	In favour	345	107	2074	2526
		65.3%	71.3%	79.7%	77.0%
Total		528	150	2603	3281
		100%	100%	100%	100%
Cramer's V=0.128**, Sig.=0.000					

Note: **p<0.01
Source: Authors' calculations.

To explain the probability of assigning individualistic causes for poverty and, conversely, structural causes, we employed binary logistic regression models. The following predictors were used: gender (male=1), age recoded in three generations (dummies for the younger generation born between 1990-2003, the older generation born before 1966, and the 1966-1989 generation as a reference category), area of residence in urban versus rural areas (urban=1), ethnic minority status (ethnic minority=1), education (dummies for gymnasium/ vocational education or less and for university degree, and high school/ secondary education as a reference category), upwards educational mobility (respondent's educational level higher than mother's), occupational status (self-employed or employers, students, homemakers, pensioners, and employees as a reference category), religiosity (frequent church attendance=1), economic strain (household income only enough for bare necessities or less=1), political orientation (left, right, and centre as a reference category). Given that 30% of respondents did not position themselves on the political orientation scale, and consequently they were filtered out as missing cases from multivariate analyses, we also tested the model without including political orientation. The goodness of fits of the models, values of odds ratios (Exp(B)) for each variable and their statistical significances are reported in **Tables 6.1 and 6.2**; in both tables, Model 1 is without political orientation variables, while Model 2 includes them. Separately, we also tested the model by replacing the dummies for generations with age as a continuous variable. Neither the goodness of fit of the models, nor the effects of explanatory variables changed significantly.

Overall, the goodness of fit of models, as indicated by the Nagelkerke Pseudo R Squares, was rather weak for both predicting the probability of assigning individualistic causes for poverty and the probability of assigning structural causes. All four models tested explained only around 4%-4.5% of the probability to assign individualistic or, conversely, structural causes for poverty. However, the models mostly converged to identify the main explanatory variables as older generation, occupational status of employer/self-employed, economic strain, and left-wing political orientation, albeit the effects of gender and homemaker status varied. Based on their explanatory power, we opted for the models that included political orientation among predictors (Model 2). All other conditions accounted for in the models being equal, self-employed/ employers were approximately 1.8 times more likely than employees (wage earners) to assign individualistic causes for poverty (Exp.(B)=1.808, Sig.=0.001). Conversely, they were 0.7 times less likely to assign structural causes (Exp.(B)=0.682, Sig.=0.003). Next, economic strain increased the likelihood of assigning structural causes to poverty. Respondents who asserted that their households' incomes barely allow to make ends meet were 1.5 times more likely to assert that poverty was driven by social injustice as compared to respondents who reported a comfortable household income

(Exp.(B)=1.492, Sig.=0.000). Conversely, they were approximately 0.7 times less likely to consider poverty individual's fault (Exp.(B)=0.681, Sig.=0.000). A comparable effect was held by left-wing political orientation: those who identified with the left were 1.5 times more likely to see structural factors causing poverty as compared to those with a centre orientation (Exp.(B)=1.505, Sig.=0.001). The former were also 0.7 times less likely than the latter to blame individual's fault (Exp.(B)=0.702, Sig.=0.006). Interestingly, right-wing orientation did not have statistically significant effects. Older generations were more approximately 1.4 times more likely to assert individualistic explanations for poverty as compared to the mid-aged generation of 1966-89 (Exp.(B)=1.391, Sig.=0.045). Conversely, they were 0.7 times less likely to see poverty as driven by structural factors (Exp.(B)=0.696, Sig.=0.023). Gender and homemaker occupational status held significant effects only in the model for the probability of perceiving individual causes for poverty, with men (Exp.(B)=0.792, Sig.=0.017) and homemakers (Exp.(B)=0.642, Sig.=0.038) less likely to assert that poverty is driven by individual's misbehaviour (Table 6.1, Model 1). Further investigations on larger samples would be necessary to interpret these latter findings, having in view that 82% of homemakers were women, and there was a statistically significant association between gender and homemaker occupational status (Phi=-0.189, Sig.=0.000). Their effects disappeared when predicting structural attributions for poverty. Instead, at first low educational level seemed to increase the likelihood of embracing structural explanations for poverty, but its effect faded away once political orientation was introduced in the model (Table 6.2, Model 2).

To summarize: only around 4.5% of the variance of assigning individualistic or structural causes to poverty can be explained by the set of variables included in our binary logistic models. In accordance with previous studies (Lepianka et al., 2010; da Costa and Dias, 2014), our results indicate that structural explanations of poverty were less likely for the older generations, and more likely in the case of those who experienced economic strain. The effects of gender and education were inconclusive, while residence in urban/ rural localities, ethnic minority status, and religiosity had no significant effects. In contrast with Chilin and Lup (2016: 23-4), we saw no evidence of younger respondents and those with higher educational credentials being *less* likely to attribute poverty to individual's fault. However, we could depict statistically significant and robust effects for occupational status, as self-employed and employers were more likely than wage earners to perceive poverty as individual's fault, and less likely to assign it to social injustice. This was in line with earlier findings that working class respondents were more likely to assert structural explanations of poverty (Lepianka, 2010; da Costa and Dias, 2014). Left-wing political orientation increased the likelihood of seeing poverty as driven by social injustice.

Table 6.1. Binary logistic regression for attributing poverty to individual's fault

	Model 1		Model 2	
Explanatory variables	Exp(B)	Sig.	Exp(B)	Sig.
Gender	.852	.056	.792*	.017
Younger generation	1.040	.753	.933	.626
Older generation	1.490**	.004	1.391*	.045
Urban	.985	.861	1.015	.879
Ethnic minority	1.054	.688	1.035	.836
Education*: Gymnasium/ vocational education or less	.783	.054	.930	.624
Education: University degree	1.060	.644	1.128	.404
Upwards educational mobility	.980	.873	1.104	.501
Occupation**: Employer/ self-employed	2.123**	.000	1.808**	.001
Occupation: Student	1.048	.827	.979	.929
Occupation: Homemaker	.631**	.009	.642*	.038
Occupation: Pensioner	.917	.553	.965	.837
Religiosity	.902	.222	.908	.336
Economic strain	.725**	.000	.681**	.000
Political orientation***: left	----	----	.702**	.006
Political orientation: right	----	----	1.109	.327
Constant	.592	.000	.603	.005
Model summary				
Nagelkerke R Square		0.039		0.044
Number of valid cases (without missing values)		3085		2257

Notes:
*Education – reference category = high school or secondary education
**Occupation – reference category = employee (wage earner)
***Political orientation – reference category = centre (DK/NR filtered out as missing)
Statistically significant associations **p<0.01, *p<0.05
Source: Authors' calculations.

Table 6.2. Binary logistic regression for attributing poverty to social injustice

	Model 1		Model 2	
Explanatory variables	Exp(B)	Sig.	Exp(B)	Sig.
Gender	1.027	.744	1.079	.420
Younger generation	1.083	.508	1.186	.213
Older generation	.633**	.001	.696*	.023
Urban	1.012	.881	.999	.992
Ethnic minority	1.039	.765	1.151	.385
Education*: Gymnasium/ vocational education or less	1.349*	.015	1.145	.344
Education: University degree	.968	.792	.908	.495
Upwards educational mobility	1.016	.898	.945	.691
Occupation**: Employer/ self-employed	.533	.000	.582**	.003
Occupation: Student	.904	.626	.898	.640
Occupation: Homemaker	1.330	.080	1.202	.348
Occupation: Pensioner	1.100	.497	1.026	.879
Religiosity	1.138	.111	1.136	.189
Economic strain	1.399	.000	1.492**	.000
Political orientation***: left	---	---	1.505**	.001
Political orientation: right	---	---	.950	.615
Constant	1.296	.067	1.254	.190
Model summary				
Nagelkerke R Square		0.038		0.042
Number of valid cases (without missing values)		3085		2244

Notes: *Education – reference category = high school or secondary education
**Occupation – reference category = employee (wage earner)
***Political orientation – reference category = centre (DK/NR filtered out as missing)
Statistically significant associations **p<0.01, *p<0.05
Source: Authors' calculations.

We proceeded then to test binary logistic regression models of the probability of assigning individualistic causes for wealth and, conversely, structural causes. The same explanatory variables were used as in the case of poverty,

with political orientation omitted from Model 1, but included in Model 2. The values of odds ratios for each variable and their statistical significance are reported in **Table 7.1 and 7.2.**

Table 7.1. Binary logistic regression for attributing wealth to individual's merit

	Model 1		Model 2	
Explanatory variables	Exp(B)	Sig.	Exp(B)	Sig.
Gender	.742**	.005	.729*	.011
Younger generation	1.130	.409	1.064	.714
Older generation	.890	.520	.821	.361
Urban	.774*	.016	.721*	.011
Ethnic minority	1.133	.439	1.020	.923
Education*: Gymnasium/ vocational education or less	.849	.293	.830	.305
Education: University degree	1.133	.430	1.058	.759
Upwards educational mobility	.747	.066	.761	.133
Occupation**: Employer or self-employed	1.005	.980	.783	.321
Occupation: Student	.907	.695	.886	.664
Occupation: Homemaker	1.594*	.010	1.294	.248
Occupation: Pensioner	.952	.798	.850	.479
Religiosity	1.005	.964	1.219	.114
Economic strain	.536**	.000	.540**	.000
Political orientation***: left	---	---	1.184	.304
Political orientation: right	---	---	1.672**	.000
Constant	.386	.000	.342	.000
Model summary				
Nagelkerke R Square	0.040		0.055	
Number of valid cases (without missing values)	3049		2244	

Notes:
*Education – reference category = high school or secondary education
**Occupation – reference category = employee (wage earner)
***Political orientation – reference category = centre (DK/NR filtered out as missing)
Statistically significant associations **p<0.01, *p<0.05
Source: Authors' calculations.

Table 7.2. Binary logistic regression for attributing wealth to social injustice

	Model 1		Model 2	
Explanatory variables	Exp(B)	Sig.	Exp(B)	Sig.
Gender	1.432**	.000	1.511**	.000
Younger generation	.852	.238	.911	.549
Older generation	1.035	.832	1.021	.912
Urban	1.323**	.004	1.295*	.024
Ethnic minority	.859	.301	.897	.558
Education*: Gymnasium/ vocational education or less	1.093	.536	1.093	.589
Education: University degree	.778	.079	.861	.360
Upwards educational mobility	1.252	.123	1.185	.304
Occupation**: Employer or self-employed	.776	.140	.926	.713
Occupation: Student	1.150	.549	1.151	.582
Occupation: Homemaker	.709*	.043	.789	.250
Occupation: Pensioner	1.128	.489	1.302	.195
Religiosity	.996	.968	.871	.222
Economic strain	1.743**	.000	1.791**	.000
Political orientation***: left	---	---	.961	.786
Political orientation: right	---	---	.718**	.006
Constant	2.057	.000	2.132	.000
Model summary				
Nagelkerke R Square	0.042		0.050	
Number of valid cases (without missing values)	3049		2244	

Notes:
*Education – reference category = high school or secondary education
**Occupation – reference category = employee (wage earner)
***Political orientation – reference category = centre (DK/NR filtered out as missing)
Statistically significant associations **p<0.01, *p<0.05
Source: Authors' calculations.

Again, the goodness of fit of the models was rather weak both for predicting the probability of attributing wealth to individual's merit (around 5.5% of variance explained), and the probability of attributing it to social injustice (around 5%). In both models, the highest effects were held by respondents' economic strain and right-wing political orientation. Economic strain considerably increased the likelihood of seeing social injustice as main driver of wealth. Respondents who asserted that their households' incomes barely allow to make ends meet were 1.8 times more likely to consider that being rich is explained by structural causes as compared to respondents who reported a comfortable household income (Exp.(B)=1.791, Sig.=0.000). Conversely, they were 0.5 times less likely to attribute wealth to individual's merit (Exp.(B)=0.540, Sig.=0.000). All other conditions accounted for in the model being equal, right-wing respondents were 1.7 times more likely than those with centrist political orientation to assign individual merit as a cause of wealth (Exp.(B)=1.672, Sig.=0.000). Conversely, they were 0.7 times less likely to assign structural causes (Exp.(B)=0.718, Sig.=0.006). Unlike in the models explaining the perceived causes of poverty, left-wing orientation did not have statistically significant effects. Relatively smaller, but statistically significant effects were held by gender: men were 1.5 times more likely than women to assert that wealth was caused by social injustice (Exp.(B)=1.511, Sig.=0.000), and 0.7 times less likely to attribute wealth to individual's merit (Exp.(B)=0.729, Sig.=0.008). Area of residence also mattered: urbanites were 1.3 times more likely than rural residents to assert that wealth was driven by structural factors and social injustice (Exp.(B)=1.295, Sig.=0.024) and 0.7 times less likely to assign it to individual merit (Exp.(B)=0.721, Sig.=0.011). This result should be unsurprising, given the deep polarization of urban areas that opens questions about the means of getting rich in a largely low-income country. Similarly to the previous models on causal attributions for poverty, homemaker status increased the likelihood of individualistic explanations of wealth, but its effect diminished below statistical significance once political orientation was introduced in the models.

To summarize: only around 5.5% of the variance of perceiving wealth as an individual merit and around 5% of assigning structural causes for wealth can be explained by the variables included in our binary logistic models (Model 2 in Table 7.1 and 7.2). However, we could depict statistically significant and robust effects in the cases of economic strain (respondents from households barely making ends meet were more likely to consider that people get rich because of social injustice), right-wing political orientation (increasing the likelihood of assigning wealth to individual merit), gender (men more likely to offer structural explanations), and residence in urban areas (increasing the likelihood of structural explanations in terms of social injustice). Unlike in the case of causal attributions for poverty, generation held no significant effect on causal attributions for wealth.

Finally, we proceeded to explain attitudes towards progressive income taxes (those with higher incomes paying a higher share of their gross earnings as income tax), using the same set of variables as in the previous binary logistic regression models (Model 1 without, and Model 2 with political orientation variables), and in addition dummies for perceived individualistic (**Table 8.1**) and, separately, structural causes of poverty and wealth (see **Table 8.2**).

The goodness of fit of the models was moderate: approximately 13.5% of variance explained by the models attributing individualistic causes *versus* 13.3% of variance explained by the models assigning structural causes (see Tables 8.1 and 8.2). Across all four models tested, the strongest predictors of support for progressive income taxes were generation (age), perceived causes of wealth, education, and urban/rural area of residence. When political orientation was added, the goodness of fit of the models improved, and left-wing political orientation significantly increased the likelihood of support for progressivity. However, the effects of the previously mentioned predictors remained significant and without notable changes in their intensity. Overall, those born before 1966 were cc. 1.7-1.8 times more likely than the mid-aged generation to favour progressive taxation (Exp.(B)=1.8, Sig.=0.004 in Table 8.1, Model 2). Respondents who attributed wealth to individual's merit were 0.5 times less likely to support it (Table 8.1, Model 1 and 2). Residents from urban areas were also 0.7 times less likely than rural residents. Having completed only lower levels of education increased by 1.6 times the likelihood of support, as compared to those with secondary education. Conversely, university degrees diminished this likelihood by 0.6 times. Political orientation towards the left increased by 1.5 times the likelihood of supporting progressive taxation, as compared to centrist orientation. The models with structuralist explanations (see Table 8.2) revealed similar effects, with those seeing wealth as result of social injustice being 1.7 times more likely to prefer progressive taxes. Importantly, perceptions of the causes of poverty had no significant effects. The same was true for gender, ethnic minority status, religiosity, and occupational status. The effects of economic strain fell on the verge of statistical significance in the models that included political orientation (Exp.(B)=1.2, Sig.=0.057 in Table 8.1, Model 2, and Exp.(B)=1.2, Sig.=0.061 in Table 8.2, Model 2). Therefore, we would not dismiss economic strain as a potential predictor of support for progressive taxation.

Given that in the previous models, for the perceived causes of poverty and wealth, respondents' educational level did not have significant effects, while in the case of attitude towards progressive taxation it appeared as a significant predictor, we analysed whether these effects were shaped by the patterns of educational mobility. More specifically, we expected that the experience of upwards educational mobility (respondent's educational level higher than her/ his mother's education) would enhance preference for progressive taxation and redistribution, and thus improving opportunities for those born in low-income families.

Table 8.1. Binary logistic regression of the probability of supporting progressive taxation in relation to attributing poverty/ wealth to individual's fault/ merit

Perceived causes of poverty/wealth:	Individual's fault/ merit (Individual causes)			
	Model 1		Model 2	
Explanatory variables	Exp(B)	Sig.	Exp(B)	Sig.
Gender	1.014	.888	1.149	.229
Younger generation	.770*	.046	.776	.088
Older generation	1.716**	.002	1.795**	.005
Urban	.744**	.004	.752*	.019
Ethnic minority	.950	.748	.773	.180
Education*: Gymnasium/ vocational education or less	1.633**	.001	1.616**	.003
Education: University degree	.624**	.001	.639**	.005
Upwards educational mobility	1.358*	.030	1.242	.177
Occupation**: Employer or self-employed	1.205	.309	1.327	.202
Occupation: Student	1.026	.905	1.137	.599
Occupation: Homemaker	1.301	.185	1.111	.646
Occupation: Pensioner	1.223	.279	1.136	.556
Religiosity	1.214	.063	1.067	.592
Economic strain	1.119	.290	1.271	.057
Wealth driven by individual merit	.524**	.000	.513**	.000
Poverty driven by individual's fault	.862	.146	.921	.492
Political orientation***: left	---	---	1.552**	.005
Political orientation: right	---	---	1.036	.778
Constant	2.717	.000	2.338	.000
Model summary				
Nagelkerke R Square	.126		.135	
Number of valid cases (without missing values)	2837		2113	

Notes:
*Education – reference category = high school or secondary education
**Occupation – reference category = employee (wage earner)
***Political orientation – reference category = centre (DK/NR filtered out as missing)
Statistically significant associations **p<0.01, *p<0.05
Source: Authors' calculations.

Table 8.2. Binary logistic regression of the probability of supporting progressive taxation in relation to attributing poverty/ wealth to social injustice

Perceived causes of poverty/ wealth:	Social injustice (structural causes)			
	Model 1		Model 2	
Explanatory variables	Exp(B)	Sig.	Exp(B)	Sig.
Gender	1.008	.937	1.142	.250
Younger generation	.771	.048	.775	.086
Older generation	1.754**	.002	1.839**	.004
Urban	.742**	.004	.761*	.024
Ethnic minority	.953	.764	.777	.187
Education*: Gymnasium/ vocational education or less	1.638**	.001	1.631**	.003
Education: University degree	.633**	.001	.645**	.006
Upwards educational mobility	1.373	.025	1.263	.145
Occupation**: Employer or self-employed	1.228	.261	1.377	.149
Occupation: Student	1.024	.913	1.142	.585
Occupation: Homemaker	1.280	.214	1.104	.664
Occupation: Pensioner	1.204	.319	1.121	.600
Religiosity	1.208	.069	1.055	.655
Economic strain	1.108	.337	1.267	.061
Wealth driven by structural causes	1.821**	.000	1.722**	.000
Poverty driven by structural causes	1.267*	.016	1.178	.155
Political orientation***: left	---	---	1.520**	.008
Political orientation: right	---	---	1.013	.917
Constant	1.258	.220	1.198	.419
Model summary				
Nagelkerke R Square		0.129		.133
Number of valid cases (without missing values)		2837		2113

Notes:
*Education – reference category = high school or secondary education
**Occupation – reference category = employee (wage earner)
***Political orientation – reference category = centre (DK/NR filtered out as missing)
Statistically significant associations **p<0.01, *p<0.05
Source: Authors' calculations.

As shown in **Table 9.**, both in the case of high school/ secondary education graduates, and in the cases of those with university degrees, respondents who went through a process of upwards mobility where significantly more likely to favour progressive taxation as compared to those who reproduced their parents' educational credentials.

Table 9. Perceived causes of poverty and wealth by educational level and patterns of educational mobility

Respondent's education	Gymnasium/ vocational school or less	High school/ secondary education		University degree	
In favour of progressive taxation		Reproduction	Upwards mobility	Reproduction	Upwards mobility
	83% (1.408)	65.2% (302)	79.2% (418)	54.6% (59)	64.9% (279)
		Cramer's V=0.156, Sig.=0.000		Cramer's V=0.085, Sig.=0.049	

Note: The significance of statistical association as measured by Cramer's V was computed for respondents' pattern of educational mobility and attitudes towards progressive taxation.
Source: Authors' calculations.

Critical discussion and conclusions

For complex multivariate statistical models sample size is crucial. As compared to regular opinion polls such as the Eurobarometers, the European Values Surveys, or the World Values Surveys, the sample size of this study was relatively generous, with 3,666 respondents. However, fine-line statistics involving 16 explanatory variables, with their possible interaction effects, should be interpreted with caution. In this study, the robustness of results was built upon testing in parallel potential explanatory variables for attributing poverty/ wealth to individual's fault/ merit *and* to social injustice. With only a few exceptions, discussed in detail in the previous section, all other variables held consistent effects across alternative logistic models.

An important limitation of the study was that, due to the small number of unemployed respondents, we had to exclude them from the analyses. Their precarious situation makes reasonable to assume that they attribute causes for poverty and wealth in specific ways, and separate analyses would be required. Future studies might address this issue.

The analysis of interaction-effects of respondents' education and their patterns of educational mobility provides on attitudes towards progressive taxation provides a promising venue for future research. We found that while people with higher educational credentials were in general less likely to be in favour of progressive taxation as compared to those with lower educational levels, in fact those who went through a process of upwards educational mobility were comparatively more supportive of progressive taxation. In other words, being raised in a family with lower educational degrees made people more sensitive towards redistribution issues as compared to their peers raised in families with higher educational credentials, who merely reproduced their parents' degrees. These exploratory findings require more in-depth research on social mobility trajectories, with biographical data, and better measures of socio-economic status.

Furthermore, as discussed in the literature review section, it is important to put individual-level analysis in the specific socio-economic and cultural milieu that respondents live in. Multilevel models that would include an additional layer of local-level data on poverty, economic inequality, long-term unemployment, public services, and welfare provisions would certainly improve our findings. By now, we can only point at the apparent contradiction that urban residents were more likely to attribute wealth to structural factors and social injustice, and, at the same time, they were less likely to support progressive taxation. This suggests that there might be other underlying factors, not accounted for in our models, that capture the heterogeneity of urban and rural areas and contribute to the variation of causal attributions for poverty/wealth and attitudes towards progressive taxation.

While an earlier study by Gheorghiță (2023) using 2012 data for Romania concluded that higher income earners, women, and those more trustful in political institutions were *more* likely to prefer the flat rate tax, and, conversely, respondents with more years of education, and higher social solidarity scores were *less* likely (Gheorghiță, 2023: 10), our analysis showed that perceptions of wealth as a result of social injustice held strong effects on support for progressive income tax. Given that respondent's education and economic situation were measured differently in the post-electoral survey used by Gheorghiță and in the FES 2021 survey, we should refrain from overinterpretations. However, both studies reveal that those with more favourable socio-economic positions were less likely to prefer progressive taxation. This is also in line with previous evidence offered by Domonkos (2016). In convergence with the latter author, we also found that older generations (born before 1966) were significantly more likely to support progressive taxation, despite considering poverty as caused mainly by individual's fault. A potential explanation could be that older persons rely more on public services, and thus they see the importance of income taxes for financing

these services. However, we share Domonkos' view that such arguments of self-interest could only serve partial explanations. It seems more plausible that older generations, who were socialized in the years of state socialism, expect the state to reduce ramping inequalities that amplified after 1989 (Fina et al., 2021), and progressive taxation would serve as means to this end.

Support for progressive income tax grew significantly in Romania, from 45% in 2008 (Domonkos, 2016) to 64% in 2012 (Gheorghiță, 2023), and 74% in 2021 (FES, 2021). In parallel, the perception that poverty and wealth mainly stem from social injustice, and depend less on individual's fault or merit, gained ground and were shared by a large majority of the population (FES, 2021). Our inquiry focused on individual-level characteristics that shape attitudes towards taxation and, in connection to that, causal interpretations of poverty and wealth. Statistical models of binary logistic regression indicate that explanators of causal attributions for poverty and wealth only partially overlap, but the experience of economic strain has robust effects in both cases. Respondents from households that barely make ends meet were more likely to attribute both poverty and wealth to structural factors and social injustice. The experience of economic strain also seemed to increase support for progressive taxation, but its statistical effects fell below the significance threshold. However, education remained significant: those with lower credentials were more likely to favour progressive taxation, while those with higher credentials were less likely.

Importantly, after controlling for other socio-economic explanators, self-assessed left-right political orientation was associated with perceived causes of poverty/ wealth, but with a twist. Those who positioned themselves on the political left were significantly more likely to share structural explanations of poverty, while those on the right were significantly more likely to interpret wealth as the result of individual's merit. Left-right political orientation kept its explanatory power for attitudes towards progressive taxation: those on the left were 1.5 times more likely to prefer progressive taxation as compared to those with centrist orientation. Those on the right did not significantly differ from centrists in their likelihood to support progressivity.

Causal attributions for poverty lacked significant effects on the probability to be in favour of progressive taxation. In contrast, the perceived causes of wealth held statistically significant effects: those who attributed wealth to social injustice were more likely to support progressive taxation. In a country with deep income inequalities and more than a decade of flat rate taxation, these results echo a latent expectation that taxation should be a means for more equitable income distribution, that also enables redistribution and the pursuit of social justice.

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ANNEX

Bivariate statistics on the associations of the three independent variables with the set of socio-economic explanatory variables

Note: All tables represent authors' calculations.

Table A.1.1.

		Gender		Total
		Female	Male	
Perceptions of the causes of wealth	Individual's merit	18.0%	14.7%	16.4%
	Good luck	5.4%	4.0%	4.7%
	Social injustice	76.6%	81.4%	79.0%
Cramer's V=0.039, Sig.=0.003, N=3.398		100.0%	100.0%	100.0%

Table A.1.2.

		Gender		Total
		Female	Male	
Perceptions of the causes of poverty	Individual's fault	32.3%	31.0%	31.6%
	Bad luck, destiny	5.1%	8.1%	6.6%
	Social injustice	62.6%	61.0%	61.8%
Cramer's V=0.059, Sig.=0.003, N=3.444		100.0%	100.0%	100.0%

Table A.1.3.

		Gender		Total
		Female	Male	
Attitude towards progressive taxation	Not in favour of	21.9%	24.9%	23.4%
	In favour of	78.1%	75.1%	76.6%
Cramer's V=0.035, Sig.=0.038, N=3.525		100.0%	100.0%	100.0%

Table A.2.1.

		Generation			Total
		Before 1966	1966-1989	1990-2003	
Perceptions of the causes of wealth	Individual's merit	13.6%	16.8%	21.1%	16.4%
	Good luck	4.2%	5.1%	4.8%	4.7%
	Social injustice	82.2%	78.2%	74.1%	79.0%
Cramer's V=0.054, Sig.=0.000, N=3.398		100.0%	100.0%	100.0%	100.0%

Table A.2.2.

		Generation			Total
		Before 1966	1966-1989	1990-2003	
Perceptions of the causes of poverty	Individual's fault	33.9%	29.2%	32.6%	31.6%
	Bad luck, destiny	6.9%	6.5%	6.1%	6.6%
	Social injustice	59.3%	64.3%	61.3%	61.8%
Cramer's V=0.034, Sig.=0.084, N=3.443		100.0%	100.0%	100.0%	100.0%

Table A.2.3.

		Generation			Total
		Before 1966	1966-1989	1990-2003	
Attitude towards progressive taxation	Not in favour of	12.6%	27.1%	36.4%	23.4%
	In favour of	87.4%	72.9%	63.6%	76.6%
Cramer's V=0.214, Sig.=0.000, N=3.525		100.0%	100.0%	100.0%	100.0%

Table A.3.1.

		Ethnicity				Total
		Romanian	Hungarian	Roma	Other	
Perceptions of the causes of wealth	Individual's merit	16.3%	13.5%	25.4%	9.1%	16.4%
	Good luck	4.6%	4.1%	4.4%	9.1%	4.7%
	Social injustice	79.0%	82.4%	70.2%	81.8%	79.0%
Cramer's V=0.043, Sig.=0.054, N=3.398		100.0%	100.0%	100.0%	100.0%	100.0%

Table A.3.2.

		Ethnicity				Total
		Romanian	Hungarian	Roma	Other	
Perceptions of the causes of poverty	Individual's fault	31.7%	28.9%	30.9%	36.2%	31.6%
	Bad luck, destiny	6.5%	4.0%	6.5%	17.2%	6.6%
	Social injustice	61.7%	67.2%	62.6%	46.6%	61.8%
Cramer's V=0.048, Sig.=0.013, N=3.444		100.0%	100.0%	100.0%	100.0%	100.0%

Table A.3.3.

		Ethnicity				Total
		Romanian	Hungarian	Roma	Other	
Attitude towards progressive taxation	Not in favour of	23.4%	21.1%	26.4%	22.4%	23.4%
	In favour of	76.6%	78.9%	73.6%	77.6%	76.6%
Cramer's V=0.019, Sig.=0.739, N=3.525		100.0%	100.0%	100.0%	100.0%	100.0%

Table A.4.1.

		Religiosity		Total
		Frequent church attendance	Seldom or never going to church	
Perceptions of the causes of wealth	Individual's merit	16.5%	16.3%	16.4%
	Good luck	4.6%	4.6%	4.6%
	Social injustice	78.8%	79.1%	78.9%
Cramer's V=0.004, Sig.=0.997, N=3.356		100.0%	100.0%	100.0%

Table A.4.2.

		Religiosity		Total
		Frequent church attendance	Seldom or never going to church	
Perceptions of the causes of poverty	Individual's fault	32.0%	30.4%	31.4%
	Bad luck, destiny	6.8%	5.8%	6.5%
	Social injustice	61.2%	63.8%	62.1%
Cramer's V=0.029, Sig.=0.235, N=3.394		100.0%	100.0%	100.0%

Table A.4.3.

		Religiosity		Total
		Frequent church attendance	Frequent church attendance	
Attitude towards progressive taxation	Not in favour	25.7%	19.0%	23.3%
	In favour	74.3%	81.0%	76.7%
Cramer's V=0.076, Sig.=0.000, N=3.471		100.0%	100.0%	100.0%

Table A.5.1.

		Area of residence		Total
		Rural	Urban	
Perceptions of the causes of wealth	Individual's merit	17.4%	15.5%	16.4%
	Good luck	5.3%	4.2%	4.7%
	Social injustice	77.4%	80.3%	79.0%
Cramer's V=0.037, Sig.=0.096, N=3.398		100.0%	100.0%	100.0%

Table A.5.2.

		Area of residence		Total
		Rural	Urban	
Perceptions of the causes of poverty	Individual's fault	30.8%	32.4%	31.6%
	Bad luck, destiny	6.1%	6.9%	6.6%
	Social injustice	63.1%	60.7%	61.8%
Cramer's V=0.026, Sig.=0.323, N=3.444		100.0%	100.0%	100.0%

Table A.5.3.

		Area of residence		Total
		Rural	Urban	
Attitude towards progressive taxation	Not in favour of	18.2%	27.8%	23.4%
	In favour of	81.8%	72.2%	76.6%
Cramer's V=0.113, Sig.=0.000, N=3.524		100.0%	100.0%	100.0%

Table A.6.1.

		Education			Total
		Gymnasium, vocational school or less	High school or secondary education	University degree	
Perceptions of the causes of wealth	Individual's merit	15.1%	17.5%	18.8%	16.4%
	Good luck	4.4%	3.9%	7.0%	4.7%
	Social injustice	80.5%	78.6%	74.2%	79.0%
Cramer's V=0.045, Sig.=0.003, N=3.398		100.0%	100.0%	100.0%	100.0%

Table A.6.2.

		Education			Total
		Gymnasium, vocational school or less	High school or secondary education	University degree	
Perceptions of the causes of poverty	Individual's fault	27.9%	35.3%	37.4%	31.6%
	Bad luck, destiny	6.3%	7.2%	6.2%	6.6%
	Social injustice	65.8%	57.4%	56.3%	61.8%
Cramer's V=0.066, Sig.=0.000, N=3.443		100.0%	100.0%	100.0%	100.0%

Table A.6.3.

		Education			Total
		Gymnasium, vocational school or less	High school or secondary education	University degree	
Attitude towards progressive taxation	Not in favour of	17.4%	27.2%	36.6%	23.4%
	In favour of	82.6%	72.8%	63.4%	76.6%
Cramer's V=0.170, Sig.=0.000, N=3.523		100.0%	100.0%	100.0%	100.0%

Table A.7.1.

		Educational mobility			Total
		Upwards	Reproduction	Downwards	
Perceptions of the causes of wealth	Individual's merit	16.4%	16.9%	15.1%	16.7%
	Good luck	5.6%	4.4%	4.4%	4.8%
	Social injustice	78.0%	78.6%	80.4%	78.6%
Cramer's V=0.019, Sig.=0.679, N=3.109		100.0%	100.0%	100.0%	100.0%

Table A.7.2.

		Educational mobility			Total
		Upwards	Reproduction	Downwards	
Perceptions of the causes of poverty	Individual's fault	35.7%	29.2%	41.9%	32.1%
	Bad luck, destiny	7.2%	6.0%	5.1%	6.3%
	Social injustice	57.1%	64.8%	53.0%	61.6%
Cramer's V=0.065, Sig.=0.000, N=3.148		100.0%	100.0%	100.0%	100.0%

Table A.7.3.

		Educational mobility			Total
		Upwards	Reproduction	Downwards	
Attitude towards progressive taxation	Not in favour of	27.2%	21.3%	28.3%	23.6%
	In favour of	72.8%	78.7%	71.7%	76.4%
Cramer's V=0.070, Sig.=0.000, N=3.227		100.0%	100.0%	100.0%	100.0%

Table A.8.1.

		Occupational status					Total
		Employee	Self-employed or employer	Student	Home-maker	Pensioner	
Perceptions of the causes of wealth	Individual's merit	16.5%	18.3%	21.1%	22.6%	13.3%	16.2%
	Good luck	4.9%	8.3%	4.3%	5.7%	3.8%	4.8%
	Social injustice	78.6%	73.3%	74.5%	71.7%	83.0%	79.0%
Cramer's V=0.070, Sig.=0.000, N=3.269		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A.8.2.

		Occupational status					Total
		Employee	Self-employed or employer	Student	Home-maker	Pensioner	
Perceptions of the causes of poverty	Individual's fault	30.7%	46.9%	36.1%	20.3%	32.8%	31.9%
	Bad luck, destiny	6.4%	5.4%	5.2%	7.4%	6.8%	6.5%
	Social injustice	62.9%	47.7%	58.7%	72.3%	60.4%	61.6%
Cramer's V=0.084, Sig.=0.000, N=3.303		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A.8.3.

		Occupational status					Total
		Employee	Self-employed or employer	Student	Home-maker	Pensioner	
Attitude towards progressive taxation	Not in favour of	30.4%	26.6%	36.6%	19.5%	13.0%	23.2%
	In favour of	69.6%	73.4%	63.4%	80.5%	87.0%	76.8%
Cramer's=0.199, Sig.=0.000, N=3.384		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A.9.1.

		Economic strain		Total
		Comfortable living	Affording only the bare necessities or less	
Perceptions of the causes of wealth	Individual's merit	19.8%	12.2%	16.1%
	Good luck	5.5%	3.9%	4.7%
	Social injustice	74.8%	83.9%	79.2%
Cramer's V=0.113, Sig.=0.000, N=3.368		100.0%	100.0%	100.0%

Table A.9.2.

		Economic strain		Total
		Comfortable living	Affording only the bare necessities or less	
Perceptions of the causes of poverty	Individual's fault	36.0%	26.7%	31.6%
	Bad luck, destiny	6.5%	6.5%	6.5%
	Social injustice	57.4%	66.8%	61.9%
Cramer's V=0.102, Sig.=0.000, N=3.413		100.0%	100.0%	100.0%

Table A.9.3.

		Economic strain		Total
		Comfortable living	Affording only the bare necessities or less	
Attitude towards progressive taxation	Not in favour of	27.4%	18.8%	23.3%
	In favour of	72.6%	81.2%	76.7%
Cramer's V=0.102, Sig.=0.000, N=3.496		100.0%	100.0%	100.0%

Table A.10.1.

		Political orientation			Total
		Left	Centre	Right	
Perceptions of the causes of wealth	Individual's merit	14.0%	13.8%	20.7%	16.3%
	Good luck	5.1%	5.8%	3.9%	5.0%
	Social injustice	80.9%	80.3%	75.4%	78.7%
Cramer's V=0.066, Sig.=0.000, N=2.406		100.0%	100.0%	100.0%	100.0%

Table A.10.2.

		Political orientation			Total
		Left	Centre	Right	
Perceptions of the causes of poverty	Individual's fault	27.0%	32.9%	35.0%	32.3%
	Bad luck, destiny	7.6%	6.0%	6.0%	6.4%
	Social injustice	65.4%	61.1%	59.0%	61.3%
Cramer's V=0.047, Sig.=0.030, N=2.430		100.0%	100.0%	100.0%	100.0%

Table A.10.3.

		Political orientation			Total
		Left	Centre	Right	
Attitude towards progressive taxation	Not in favour of	18.8%	26.3%	25.0%	24.1%
	In favour of	81.3%	73.7%	75.0%	75.9%
Cramer's V=0.069, Sig.=0.003, N=2.471		100.0%	100.0%	100.0%	100.0%