

Article

Should Governments Tax the Rich and Subsidize the Poor? A Comparative Study of Muslim and Christian Respondents

Robert W. McGee ¹, Serkan Benk ^{2,*} and Bahadır Yüzbaşı ³

¹ Broadwell College of Business and Economics, Fayetteville State University, Fayetteville, NC 28301, USA; bob414@hotmail.com

² Faculty of Economics and Administrative Sciences, Department of Public Finance, Inonu University, Malatya 44280, Turkey

³ Faculty of Economics and Administrative Sciences, Department of Econometrics, Inonu University, Malatya 44280, Turkey; b.yzb@hotmail.com

* Correspondence: serkan.benk@inonu.edu.tr; Tel.: +90-422-377-4260

Received: 18 December 2018; Accepted: 22 January 2019; Published: 23 January 2019



Abstract: This study used the most recent World Values Survey (WVS) dataset to determine whether Christian and Muslim views on the acceptability of taxing the rich and subsidizing the poor was an essential feature of democracy. The sample size included more than 23,000 individuals from more than 50 countries. More than a dozen socioeconomic and attitudinal variables were also examined to determine whether significant differences existed. The study found that differences in viewpoint were often significant.

Keywords: religion; religiosity; ethics; redistribution; property rights; economic inequality; government; subsidy; tax; public finance

1. Introduction

One of the most basic questions of political philosophy is the proper role of government. Should it merely protect the right to life, liberty, and property (the night watchman state), or should it perform other functions, such as the redistribution of wealth? The World Values Survey (WVS) included a question in its most recent wave of surveys asking whether taxing the rich and subsidizing the poor was considered to be an essential feature of democracy. The present study uses that dataset to determine whether views on this question differ based on religion. Muslim and Christian views were examined, along with several other demographic variables, to determine whether the differences of opinion on this issue were significant.

The study begins with a discussion of the theoretical background to the issue of wealth redistribution. The economics, political science and, philosophical literature were examined, and it was found that there are two basic views on this issue. One view, the minarchist view, holds that the only legitimate functions of government are the protection of life, liberty, and property. All other governmental functions are viewed as illegitimate because any other functions must necessarily involve the violation of someone's property rights. The other view is that the proper functions of government are not limited to the protection of life, liberty, and property, but may also include functions that result in the redistribution of wealth.

Rights theory holds that any redistribution of wealth that involves the violation of property rights is an inappropriate policy (McGee 1998a, 1998b, 2004; Nozick 1974; Rothbard 2003). Utilitarian theory holds that redistribution of wealth is an inappropriate policy if the result is a net loss to society, or a

negative-sum game (Blum and Kalven 1952; McGee 2004). The results of the present survey indicate that most respondents either ignored these views or rejected them.

Part 3 discusses the methodology, which involved the gathering, interpretation, and analysis of the data gathered by many researchers in more than 50 countries as part of the most recent WVS wave. Part 4 provides the results of the present study. Part 5 presents a discussion and conclusions.

2. Theoretical Background

The theoretical literature on the morality, economics, and politics of taxation is more sophisticated than the analysis we offer in the present paper. However, the intent of this paper is to determine the attitude of individuals on the justification of using the coercive power of government to redistribute wealth. It is not a paper on economics, politics, philosophy, public finance (taxation), or morality. Thus, a more sophisticated discussion on taxation is not called for in the present paper. We merely review some of the relevant literature to set the foundation for the later discussion and to inform the reader of the main views on the issue.

The view that the rich should be taxed to subsidize the poor incorporates several related strains of thought. (Marx [1875] 2010) suggested that individuals should be taxed according to their ability to pay, and recipients of the tax funds should receive based on their needs. Incorporated in this belief is the view that the rich should pay more taxes than the poor, not only in absolute amount, but also as a percentage of income (Jones 2002; McGee 1998b, 2004; Musgrave 1959, 1986, 2002; Rawls 1971) because of the belief that they have more ability to pay (Crowe 1944; McGee 1998a, 2004; Musgrave 1959, 1986). A related belief is that everyone should pay their fair share (Crowe 1944; McGee 1999, 2012; Morris 2012), since not doing so—paying less than one's fair share—would result in some individuals or groups subsidizing the benefits of other individuals or groups.

This belief applies not only for individuals within the same country, but also throughout the world community. Pope Francis (2015) has stated that it is a moral duty to redistribute wealth from the richer countries to the poorer countries. His view incorporates the belief that the unequal distribution of income needs to be reduced (Steil et al. 2014). Those who advocate social justice also advocate reducing income inequality, both at the national level and internationally (Galasso and Wood 2015; OECD 2008, 2012).

All of these interrelated views have been criticized. The most basic criticism, which applies to all these strains of thought, is that force would need to be used to achieve this goal. Another criticism, one that incorporates both economic theory and history, is that the goal of reducing income inequality by transferring wealth from the rich to the poor cannot be achieved in reality unless everyone is made equally poor. Voluntary, market-based policies to reduce income inequality have been suggested (Deaton 2017; Early 2018; Meyer and Sullivan 2018; Swagel and Boruchowitz 2017; Tanner 2016), but most policy makers have not done much to implement these suggestions.

Another criticism addresses the moral justification for using force to redistribute income. Pope Francis was guilty of this philosophical flaw when he advocated the forcible redistribution of wealth. Some people state that Jesus was a socialist because he advocated the redistribution of wealth. However, the flaw in this line of reasoning is that Jesus never advocated the *forcible* redistribution of wealth. He never advocated confiscating the wealth of some individuals and redistributing it to others. Perhaps there is a moral duty to give to the poor or to assist individuals who need help, but it does not follow that force must be used to accomplish the wealth transfer. Making the *force* argument involves a non sequitur—poor individuals need to receive more resources; therefore, force must be used to accomplish the transfer. The goal may be achieved in other ways, such as voluntary wealth transfers or providing more opportunities for the poor to become less poor by adopting policies that foster wealth creation.

Both Christians and Muslims believe that there is some moral duty to assist those who are less fortunate. Some (but not all) Christians believe in tithing, or giving a portion of their income to the less fortunate, either directly or indirectly. Some Muslims believe in zakat, the voluntary distribution of a portion of their wealth to help the less fortunate. However, both tithing and zakat are voluntary acts.

They do not involve force. The present study does not examine views on the voluntary redistribution of wealth¹. It limits its examination to the view that the forcible redistribution of wealth is morally justifiable in a democracy.

Then there is the utilitarian economic argument against the forcible redistribution of wealth. If the government penalizes an activity, you will get less of it; if the government subsidizes an activity, you will get more of it. In other words, taxing the rich will lead rich people at the margin to create less wealth, and subsidizing poor people will give some of them less incentive to become less poor by working (Blum and Kalven 1952).

There is a widespread belief among Christian clergy that there is nothing morally wrong with the graduated income tax. In one survey, 88% of ministers believed there was nothing morally wrong with it, while only 6% thought there was something morally wrong with it (Jones 2002, p. 101). Among the nearly 500 clergy who were asked the following question, 64% disagreed; only 23% agreed (Jones 2002, p. 101). It is said that taxing the rich to help the poor through government welfare is against Christian (ethical) principles, because it removes the voluntary aspect of true charity.

It is said that taxing the rich to help the poor through government welfare is against Christian (ethical) principles, because it removes the voluntary aspect of true charity. Where there is no choice (because of coercion), there can be no morality. Morality or immorality can exist only in situations where there is choice. Thus, it cannot be said that using tax revenue to redistribute wealth to the poor is a moral act (McGee 2004).

It is a basic principle of moral philosophy that morality can exist only where there is choice. Where there is no choice, it is not possible to act morally or immorally (McGee 2004). Thus, the majority view of the clergy in that survey was in conflict with the basic principles of moral philosophy. The counter argument to this view might be that, in a democracy, the people have consented to be taxed and have delegated the specifics of the process to their elected representatives. The problem with this argument, as Lysander Spooner pointed out more than 100 years ago, is that not everyone consents to every act of their elected representatives, even if they voted for that particular representative, and even less so in the many cases where a particular individual did not vote for the representative who is making the policy (Spooner 1870).

Robert Nozick (1974) believed that there is no one more entitled to the income than the individual who earned it. Walter Williams addressed the entitlement argument—the view that some individuals or groups of people have a moral claim on the assets of other individuals or groups—as follows.

“But let me offer you my definition of social justice: I keep what I earn and you keep what you earn. Do you disagree? Well then tell me how much of what I earn belongs to you—and why?” (Williams 1987, p. 62).

Bastiat (1968, p. 21) addressed the redistribution concept a different way in the 1840s. His basic argument was that no government may justifiably engage in any activity that individuals may not engage in. The establishment of government does not result in waiving a magic wand to justify an act that would be a crime if done by individuals. For example, an individual using force to take one person’s assets to give them to another person (or to keep them for himself) would be a crime. A group of individuals who form a government and use force to take one person’s assets and give them to another person or group of persons cannot say that it is not a crime just because it is a group that does the confiscation rather than an individual.

One tenet of political philosophy that has received widespread acceptance is that the legitimate functions of government include the protection of life, liberty and, property (Bastiat 1968; Locke 1988). Disagreements are spawned when one asks whether governments have any additional legitimate

¹ Taking historical perspective, both tithing and zakat were not voluntary. So this point might also well have a bearing on contemporary views on coercive redistribution.

functions, or whether their legitimate functions are limited to these three. Those who believe that legitimate governments are limited to these three functions are often referred to as minarchists, or advocates of the night watchman state (Bastiat 1968; Nozick 1974). Those who believe that governments have additional functions are sometimes referred to as advocates of the welfare state.

One additional function that some political philosophers believe is legitimate is the redistribution of income. However, governments that engage in redistribution must necessarily violate the property rights of some members of society in order to have something to distribute to others, a function that has been criticized (Hoppe 2001; Rothbard 2003).

The present paper examines the popularity of the view that allowing government to redistribute assets from those who have more to those who have less constitutes a legitimate function of government. Muslim and Christian views were examined and compared.

A few prior studies have examined this issue from a secular perspective where religious views were not examined in depth. Thus, the present paper expands on the limited current literature on this issue.

McGee (2016a) measured the strength of the belief that it is an essential element of democracy to tax the rich and subsidize the poor. His sample population was from the United States using the WVS data from Wave 6 (World Values Survey 2010), which is the most recent wave. The survey used a 10-point Likert Scale where 1 = not an essential characteristic of democracy and 10 = an essential characteristic of democracy. The overall mean score was 5.04, which indicated a fairly strong belief that wealth redistribution was an acceptable function of government.

He also examined some demographic variables. Women were found to be significantly more in favor of wealth redistribution than men. Mean scores declined with age, meaning that opposition to wealth redistribution increased with age. Married individuals were most opposed to wealth redistribution; separated individuals were least opposed. In terms of social class, the two lower social classes were least opposed to asset confiscation (redistribution), while the three upper classes were most opposed.

The relationship between education level and opposition to redistribution was curvilinear. Those with no formal education were most opposed to redistribution, whereas primary school dropouts were least opposed. Those having at least some college education were more opposed to redistribution than were those with less education.

Mean scores by geographic region were examined to determine whether this demographic variable was significant. It was. The ethnicity variable was also examined. The non-Hispanic white group was most opposed to redistribution, whereas the black non-Hispanic group was least opposed.

McGee (2016a, 2016b) also conducted studies of 59 and 60 countries using the same WVS dataset. He ranked countries based on the extent of their opposition to redistribution. The Brazilian sample was most strongly opposed to redistribution, but, with a mean score of 4.51, there was a great deal of support for this policy. Pakistan was least opposed to redistribution, with a mean score of 8.69.

McGee and Yoon (2018) published a study of South Korean opinion using the same WVS data. South Korea ranked 54 out of 60 countries, meaning it was far less opposed to redistribution than were most countries included in the dataset, with a mean score of 7.44. Male and female opinions did not differ significantly on the issue.

The differences in mean score for the three age groups was only weakly significant, with the youngest group somewhat more in favor of redistribution (at the 10% level) than the middle group (30–to 49 years old).

McGee et al. (2018) conducted a similar survey of German opinion. The German sample ranked 45 out of 60 countries in the WVS dataset, with a mean score of 6.95, indicating strong support for redistribution. Male and female opinions on the issue were not significantly different. Support for redistribution grew with age, meaning older people were more supportive of redistribution than were younger people. Single individuals showed the least support for redistribution; separated individuals showed the strongest support.

For the social class demographic, there were no significant differences in view. No clear pattern was evident for the education variable. Orthodox Christians showed the weakest support for redistribution; Roman Catholics showed the strongest support for it. The Asian group showed the least support; the African group showed the strongest support for it. Some geographic regions had significantly different degrees of support for redistribution than others. Mean scores declined between 2006 and 2013, indicating that support for redistribution has declined over time.

3. Methodology and Data

3.1. The Sample

For the purpose of this paper, data were derived from the most recent wave of the WVS, conducted in the period of 2010 to 2014. The survey was administered to facilitate cross-national and religious comparison of basic values in a wide range of concerns and carried out through face-to-face interviews. The wording of the questions, answers, and sequencing were identical in all local languages. The last version of the survey is referred to as Wave 6, which collected data from 57 countries with more than 85,000 respondents. This study was focused on only two different religions: Christianity and Islam. This choice resulted in a substantial reduction of the sample size to 23,103 observations. Both dependent and independent variables for the analysis were constructed based on the relevant WVS questions.

3.2. The Dependent Variable

The dependent variable of attitudes on whether it is proper in a democracy to tax the rich and distribute the wealth to the poor. The question asked: *“Many things are desirable, but not all of them are essential characteristics of democracy. Please tell me for each of the following things how essential you think it is as a characteristic of democracy”*. Use this scale where 1 means “not at all an essential characteristic of democracy” and 10 means it definitely is “an essential characteristic of democracy”: Governments tax the rich and subsidize the poor. For binary logistic regression analysis, the 10-point scale responses converted into dichotomous variables with 0 being “not at all an essential characteristic of democracy” and “an essential characteristic of democracy” as 1 otherwise.

3.3. The Independent Variables

In this paper there are several variables included as control variables in the analysis. These variables, accordingly, were classified into four groups: Socioeconomic variables, social bond variables, attitudinal variables, and religiosity variables.

Socioeconomic variables: Six variables were included in the analysis. Age was measured as a respondent’s reported age in the year of the survey. Gender was a binary variable where male = 0 and female = 1. Education level was assessed with the available data in the survey as an ordinal variable, where no formal education = 1 and University-level education with a degree = 9. Social class was assessed with a single item (reverse coded): “People sometimes describe themselves as belonging to one of the range of responses used to lower class = 1 to upper class = 5.” Degree of literacy was a binary variable where illiterate = 0 and literate = 1. Scale of income was assessed with subjective judgment about the respondent’s own relative standing where lowest group = 1 and highest group for the socioeconomic status = 10.

Social bond variables: Three social bond variables were included in the analysis. Marriage was a dummy variable where married, living together as married, and widowed = 1; all other non-marital statuses = 0. Employment status was measured as a dichotomized variable where paid employment, retired/pensioned, housewife, and student = 1; unemployed = 0. Sector of employment was measured as a dichotomized variable where government or public institution = 1 and private business or industry, private non-profit organization, and other (autonomous/informal) sector = 0.

Attitudinal variables: Five attitudinal variables were included in the analysis. Happiness was assessed with a single item (reverse coded): “Taking all things considered, would you say you are

not at all happy = 1, not very happy = 2, quite happy = 3, and very happy = 4". Political scale was measured by the item: "In political matters, people talk of "the left" and "the right." How would you place your views on this scale, generally speaking?" The range of responses used a 10-point Likert Scale where Left = 1 and Right = 10. Government responsibility was assessed with by item: "How would you place your views on this scale? The range of responses used a 10-point Likert Scale where Government should take more responsibility to ensure that everyone is provided for = 1 and people should take more responsibility to provide for themselves = 10." Importance of democracy was measured with a single item: "How important is it for you to live in a country that is governed democratically? The range of responses used a 10-point Likert Scale where not at all important = 1 and absolutely important = 10." Confidence in government was assessed with a single item (reverse coded): "How much confidence do you have in government? Not at all = 1, Not very much = 2, Quite a lot = 3, and a great deal = 4."

Religiosity variables: Four religiosity variables were included in the analysis. Religious person was measured as a dichotomized item: Independently of whether you attend religious services or not, would you say you are? A religious person = 1 and not a religious person and an atheist = 0. Belief in God was assessed with a binary item: Yes = 1 and No = 0. God Importance was measured with by item: "How important is God in your life? The range of responses used a 10-point Likert Scale where not at all important = 1 to very important = 10." Praying was assessed with the item (reverse coded): "Apart from weddings and funerals, about how often do you pray? Never, practically never = 1, less often = 2, once a year = 3, only on special holy days = 4, only when attending religious services = 5, several times each week = 6, once a day = 7, and several times a day = 8."

4. Results

Table 1 shows the results of the descriptive analyses of all the variables in this study. The Christian sample consists of Anglican, Armenian Apostolic Church, Assembly of God, Baptist, Evangelical, Jehovah Witnesses, Orthodox, Pentecostal, Presbyterian, Protestant, Roman Catholic, The Church of Sweden, Dutch Reformed, and Reformed Churches in the Netherlands. The Muslim sample consists of Shia, Sunni, and Muslim².

Table 1. Descriptive Statistics.

Variables	Christian (N = 16,776)			Muslim (N = 6336)		
	Range	Mean	SD	Range	Mean	SD
Dependent Variable						
Should Governments tax the rich and subsidize the poor?	0–1	0.89	0.312	0–1	0.88	0.314
Not at all an essential characteristic of democracy	1807 (10.77%)			772 (12.18%)		
An essential characteristic of democracy	14,969 (89.23%)			5564 (87.82%)		
Independent variables						
Age		43.03	2.954		39.08	13.426
Gender (Female = 1)		0.52	0.499		0.40	0.490
Education Level		5.89	2.250		5.97	2.332
Social Class		2.70	0.992		2.91	1.014
Literacy (Literate = 1)		0.97	0.179		0.94	0.239
Scale of Income		4.75	2.033		5.44	1.993
Marital Status (Married = 1)		0.71	0.455		0.75	0.435
Employment (Employed = 1)		0.91	0.280		0.95	0.212
Sector of Employment (Government = 1)		0.30	0.457		0.36	0.481
Happiness		3.16	0.742		3.25	0.718
Political Scale		5.65	2.312		6.26	2.356
Government Responsibility		4.41	2.873		4.73	3.029
Importance of Democracy		8.36	2.031		8.26	2.026
Confidence in Government		2.38	0.905		2.64	0.995
Religious person (Religiosity Person = 1)		0.80	0.402		0.75	0.432
Believe in God (Yes = 1)		0.94	0.245		0.99	0.108
God importance		8.08	2.509		8.96	1.885
Praying		5.71	2.245		5.99	2.487

² In the World Values Survey (WVS), some of the Muslim respondents express themselves as Sunni, Shia, or only Muslim.

In Table 2, we investigate how the answers of the dependent variable “should governments tax the rich and subsidize the poor?” is affected by all mentioned covariates in two aspects, that is, both Christian and Muslim. The first column highlights the results of explanatory variables in predicting Christian responses while the second column is for Muslim. The first column shows the thirteen variables which are Age, Gender, Education Level, Social Class, Literacy, Scale of Income, Employment, Happiness, Government Responsibility, Importance of Democracy, Religious person, God importance and Praying were significantly associated with the dependent variable.

Table 2. Binary Logistic Regression Results for Christian and Muslim Responses.

Variables	_Christian_			_Muslim_		
	b (SE)	Exp (b)	VIF	b (SE)	Exp (b)	VIF
Constant	2.995(0.273)	19.982 ***		1.327(0.480)	3.768 **	
Age	0.007(0.002)	1.007 ***	1.297	0.002(0.003)	1.002	1.308
Gender (Female = 1)	0.112(0.051)	1.119 *	1.033	−0.197(0.080)	0.821 *	1.029
Education Level	0.011(0.013)	1.011	1.359	0.028(0.020)	1.029	1.553
Social Class	−0.025(0.029)	0.975	1.341	−0.080(0.043)	0.923	1.332
Literacy (Literate = 1)	0.298(0.130)	1.347 *	1.107	0.085(0.179)	1.089	1.295
Scale of Income	0.030(0.014)	1.031 *	1.304	0.056(0.021)	1.058 **	1.222
Marital Status (Married = 1)	−0.020(0.059)	0.980	1.165	−0.058(0.101)	0.944	1.260
Employment (Employed = 1)	−0.005(0.088)	0.995	1.042	0.371(0.164)	1.449 *	1.021
Sector of Employment (Government = 1)	0.183(0.062)	1.201 **	1.157	−0.401(0.084)	0.669 ***	1.150
Happiness	−0.123(0.036)	0.884 **	1.097	−0.069(0.056)	0.933	1.060
Political Scale	−0.033(0.011)	0.968 **	1.051	−0.022(0.017)	0.978	1.056
Government Responsibility	0.002(0.009)	1.002	1.053	0.004(0.013)	1.004	1.048
Importance of Democracy	−0.027(0.013)	0.974 *	1.040	0.022(0.019)	1.022	1.064
Confidence in Government	0.097(0.028)	1.101 **	1.031	−0.020(0.040)	0.980	1.071
Religious person (Religiosity Person = 1)	−0.071(0.016)	0.932 ***	1.405	0.007(0.019)	1.007	1.210
Believe in God (Yes = 1)	−0.061(0.079)	0.941	1.411	−0.276(0.100)	0.758 **	1.063
God importance	0.348(0.139)	1.416 *	1.793	0.322(0.332)	1.379	1.138
Praying	−0.125(0.015)	0.882 ***	1.551	0.029(0.020)	1.029	1.284
Pseudo R ² (Nagelkerke)		0.037			0.020	
R ² (Cox & Snell)		0.018			0.010	

*** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Results for Christian responses: According to the socioeconomic variables, the elderly, females, respondents who were literate people and at a higher scale of income tended to accept the idea that governments taxing the rich and subsidizing the poor was an essential characteristic of democracy. In the social bond variables, there was only one statistical significance in respondents who were employed for governments accept that governments tax the rich and subsidize the poor as a characteristic of democracy. In the attitudinal variables, the respondents with lower scores in happiness, left side of political scale, lower score for importance of democracy, and a higher score for confidence in government think positively about the legitimacy of the policy of democracy to tax the rich and subsidize the poor. Finally, when it comes to the religiosity variables, the respondents who had higher scores in the God importance variable, a lower score in praying and not religiosity, and/or atheist person were significantly more receptive to the idea that taxing the rich and subsidizing the poor was an essential characteristic of democracy.

Results for Muslim responses: According to the socioeconomic variables, males and respondents who rated themselves in a higher scale of income tended to report accepting that governments tax the rich and subsidize the poor as a characteristic of democracy. In the social bond variables, the employed people and respondents who were employed for governments tended to believe that governments should tax the rich and subsidize the poor. In the attitudinal variables, none of the attitudinal variables were statistically significant. Lastly, in the religiosity variables, the respondents who believe in God people were significantly more opposed to the idea that taxing the rich and subsidizing the poor was an essential characteristic of democracy.

5. Discussion and Conclusions

If any conclusion can be drawn, it is that demographic differences are sometimes significant when it comes to attitude toward taxing the rich and subsidizing the poor. This topic is highly interdisciplinary. There are religious, historical, political, philosophical, and sociological reasons for the differences of opinion on this issue. The present study could not examine the various reasons behind these differences due to the nature of the sample. The WVS data gatherers were not able to ask for the reasoning behind the more than 200 questions that were asked in the survey due to time and other resource constraints, which makes it impossible to dig far beneath the surface to determine why certain individuals hold the views they hold on the question of wealth redistribution. However, future studies could examine all these reasons and sub-issues using a smaller survey and a smaller sample size.

Several future studies are possible on the religion issue alone. In the present study, individuals of the same religion were assessed together regardless of country. It is reasonable to expect that Roman Catholics from Latin America might hold views that are significantly different from the views of Roman Catholics in Europe, North America, Africa, Asia, or Oceania. It is also quite possible that Protestants and Roman Catholics in the same country might hold significantly different views, as might various Protestant sub-groups. It is entirely possible that Baptists in the United States, for example, might hold views that are significantly different from those of Presbyterians or Lutherans in the same country.

Likewise, Muslims who live in Indonesia might hold views that are significantly different from those held by Muslims in Egypt, Turkey, or Iraq. Sunni Muslims might hold different views than Shia Muslims.

Differences in other demographic variables might also be explored. Do Muslim women and Muslim men have the same opinion on this issue? Roman Catholic men and women? Prior studies (McGee 2012) using the WVS data for other issues such as bribery or tax evasion have found that male and female opinions sometimes differ significantly within the same country and/or religion. The same might be true for the issue of the appropriateness of forcible income redistribution.

Sometimes variables such as gender, age, education level, social class, marital status, and so forth make a difference and sometimes they do not make any significant difference. Several additional studies could be made to determine why differences are significant in some cases but not in others.

There is also room for more theoretical studies on the issues raised in the present paper. If forcible redistribution of wealth is an essential feature of democracy, why is it an essential feature of democracy? If rights theory or utilitarian theory should be ignored, rejected, or discounted, what theory should replace them? If the forcible redistribution of wealth is appropriate or inappropriate for a democracy, would it also be appropriate or inappropriate for governments that are not democratic?

There are numerous other studies that could be spun off from the present study. This study could be used as a model or template for those future studies.

Author Contributions: All authors participated in designing and writing the experiments, and performed the experiments and analyzed the data.

Funding: This research received no external funding.

Conflicts of Interest: The authors declare no conflict of interest.

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