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WHO SUPPORTS PROGRESSIVE INCOME TAX AND REDISTRIBUTION? GENDER DIFFERENCES IN REDISTRIBUTIVE PREFERENCES AMONG FEMALE AND MALE STUDENTS

Abstract

- *Goal* – The study aims to identify gender-based differences in preferences regarding the progressivity of personal income tax (PIT) and redistribution models among students, representing the young generation entering the labour market.
- *Research methodology* – The analysis is based on a survey conducted among students of economics and management faculties. Statistical significance of gender differences was tested using the chi-square test at $\alpha = 0.05$.
- *Score/results* – The findings confirm significant gender differences in attitudes toward PIT progressivity and redistribution. Women were more likely to support progressive taxation, moderate redistribution and universal basic income while men preferred proportional taxation, minimal state intervention, and redistribution targeted to families and disabled persons.
- *Originality/value* – The study provides new empirical evidence on gender-based differences in preferences for progressive income taxation and redistribution among young adults in Poland. It highlights the importance of incorporating gender-specific attitudes into the design of fiscal policy and tax reforms. The results also emphasise the need for stronger fiscal education to reduce uncertainty and increase acceptance of redistributive measures among future taxpayers.

Keywords: progressive taxation; redistributive preferences, gender differences

1. Introduction

Would fiscal policy take the same shape if women were the dominant force in institutions of power? Women's participation in decision-making is increasing, yet not at the same pace across countries – a difference shaped by cultural conditions, economic and social development, and the extent of social inequality. The literature provides evidence that women and men differ in decision-making behaviour, attitudes toward risk, and preferences regarding competition, prosocial, equality, and efficiency [e.g., Niederle & Vesterlund, 2007; Almås et al., 2010]. This article focuses on identifying differences in the perception and acceptance of redistributive models between women and men, as determined by their distinct social and economic situations and cultural norms.

Studying differences in preferences regarding income tax progressivity (PIT) and redistribution models is important for several reasons. Firstly, in democratic systems – in which political decisions, including those concerning fiscal policy, are shaped by voters – understanding the gender gap in redistributive preferences allows for better forecasting of electoral dynamics and public support for tax reforms.

Secondly, ignoring these differences can lead to inefficiencies in public policy. If women, who represent over half of the electorate, generally prefer stronger redistribution through progressive taxation, neglecting these preferences may result in dissatisfaction and a sense of unfairness among a large segment of voters. It can also be seen as a form of discrimination against the majority of society (in Poland, there are approximately 933 men per 1 000 women). Thirdly, incorporating women's pro-redistribution attitudes can support the design of more progressive tax systems, which in turn promote macroeconomic, social, and fiscal stability. Progressive income taxation serves as a macroeconomic stabiliser, reduces income inequality and social tensions, and enhances public finance sustainability by generating higher revenues – crucial in light of growing public expenditures.

The aim of this article is to identify differences in the preferences of young women and men regarding the progressivity of the personal income tax and the model of redistribution. Understanding young people's views – including those of students – on income tax progressivity and the scope of redistribution is crucial for shaping future fiscal policy. The study is based on the hypothesis that preferences regarding redistribution and progressive personal income taxation differ significantly between women and men.

Gender-based differences in redistributive preferences have been widely studied. The present study was conducted among university students – representatives of the young generation entering adult social roles, such as citizens (voters), employees, employers, taxpayers, and household providers. Listening to their opinions about tax structure and redistribution is important for creating conditions conducive to their development and well-being, as well as for shaping the future fiscal policy.

The research focuses on students' views concerning the increase progressivity of the PIT in Poland, the application of higher progressivity to the selected income sources, identification of redistribution beneficiaries, and redistribution models that incorporate PIT progressivity. These findings significantly enrich the existing research and highlight potential directions for future studies on redistributive preferences.

2. Related literature

Social preferences regarding the redistribution of wealth are shaped by numerous factors at the individual and macroeconomic levels. Analysing these preferences and the factors that differentiate them is crucial for understanding the dynamics of public decision-making processes – particularly in the context of designing policies that take into account the needs and expectations of various social groups. Economic development, the level of income inequality, and cultural conditions are the main determinants at the global level. At the individual level, the following factors are identified as key determinants of citizens' preferences: income level, gender, acceptance of income differences as a reward for effort and talent, level of education, age, beliefs about fairness, perceptions of corruption, trust in the legal system, and attitudes toward social justice.

This article focuses on gender as a differentiating factor influencing preferences toward the progressivity of personal income tax (PIT) and redistribution models. There is evidence that women exhibit stronger support for income redistribution than men [Corneo & Grüner, 2002]. According to M. Bozzano and S. Scabrosetti [2024], the general gender gap in redistributive preferences widens as a country's per capita income or gender equality increases. T. Buser, L. Putterman, and J.J. van der Weele [2016] conducted studies on gender differences in attitudes toward redistribution in European countries and the United States. In their experiment, women were more likely to support higher tax rates. This tendency may stem from women's greater risk aversion, as redistributive government activity serves as a form of protection against future economic shocks.

R.M. Gärtner, J. Mollerstrom, and D. Seim [2017] demonstrated a positive correlation between risk aversion and demand for redistribution decrease in risk aversion results in a reduction in demand for redistribution. The authors argue that this relationship helps explain why women and older individuals tend to favour redistribution more strongly. Similarly, the experiment by E. Ranehill and R.A. Weber [2022] showed that women consistently voted for more egalitarian redistribution, but gender gap persisted regardless of the level of risk. The existence of gender differences in redistributive preferences was also influenced by expectations regarding future economic conditions.

L.C. Keely and C.M. Tan [2008] emphasised that, in addition to gender, factors such as race, age, and socioeconomic status significantly shape redistributive preferences in the U.S. population. Women from lower socioeconomic backgrounds were among those most supportive of redistribution. According to G. Grimalda, T. Buser, L. Putterman, and J. van der Weele [2020], men's relatively greater (and often excessive) confidence in their own abilities, compared to women, leads them to favour lower levels of redistribution. Men tend to believe more strongly in their agency and skills in determining income, and therefore prefer lower redistribution, as they do not see themselves as its potential beneficiaries.

S. Domonkos [2016] found that support for progressive taxation declines as acceptance of income inequality as a natural consequence of effort and talent increases. This can also be linked to men's preference for lower redistribution, given their stronger belief in personal merit and capability in earning higher incomes. A. Alesina and G.M. Angeletos [2005] likewise confirmed that the belief that individual effort is the main determinant of income leads to support for lower taxes and limited redistribution. Similar conclusions were reached by W.N. Lekfuangfu, N. Powdthavee, and Y.E. Riyanto [2023], who found that individuals are more likely to tolerate inequality when they perceive it as a result of effort rather than chance.

The perception of income as a reward for individual effort is closely linked to beliefs about equality of opportunity. According to R. Benabou and E.A. Ok [2001], support for redistribution can remain low even under high income inequality if citizens believe that everyone has an equal chance of social advancement. Similarly, A. Alesina and E. La Ferrara [2005] argued that people who attribute economic success primarily to effort and ability are less inclined to support redistribution. Conversely, those who perceive the market as a "rat race," where connections and social status matter most, are more likely to favour state intervention in income distribution. H. Kim and Y. Lee [2018] demonstrated that the influence of economic status on attitudes towards redistribution weakens when individuals believe that success is not fully determined by personal actions.

In summary, the literature provides strong evidence of gender-based differences in redistributive preferences. These differences can be attributed to variations in social and economic position, levels of risk aversion, confidence in one's financial abilities, and beliefs regarding the causes of income and wealth inequality.

3. Research methodology

Redistribution preferences can be expressed explicitly, for example through surveys and opinion polls, or implicitly, through electoral choices or support for specific political parties and their redistributive policies. To achieve the objectives of this article, a survey was conducted among university students. The survey design was based on previous studies concerning redistributive preferences, including the work of P. Beramendi and P. Rehm [2016].

The study was carried out among 460 students of the Faculty of Economics and Finance at the University of Bialystok and the Faculty of Management Engineering at Bialystok University of Technology. The participants represented the following fields of study: Economics, Economic and Legal Studies, Management, Financial Management, and Accounting, both at the undergraduate and graduate levels. Surveys were administered in the presence of the researcher, and respondents were allowed to ask for clarification in case of uncertainty about any question. Participants were informed about the purpose of the study, the anonymity and voluntary nature of their participation, and their right to withdraw at any time.

The questionnaire consisted of single-choice closed-ended questions. Tree questions concerned respondents' characteristics (gender, age, household income per capita). The remaining six questions focused on respondents' opinions concerning a fair tax system, the desirability of increasing the progressivity of the PIT in Poland, the application of progressive taxation to specific income sources, potential beneficiaries of redistribution and the preferred model of redistribution.

The questionnaire was pilot-tested on a group of 130 students in March 2025, which allowed for refinement of the wording and elimination of ambiguities. Data collection took place between June 1 and June 30, 2025, using an online platform

(Google Forms). Incomplete responses were excluded from the collected questionnaires, resulting in 452 fully completed surveys. The percentage distribution of responses for each answer option was calculated both for the entire sample of students and separately for women and men (only one respondent identified their gender as 'non-binary). To examine whether there were statistically significant differences in opinions expressed by female and male respondents, the chi-square test was applied. This test is based on comparing observed values with expected values. The test was conducted for each contingency table, with the significance level set at $\alpha = 0.05$.

4. Result

Table 1 presents data on respondents' gender, age, approximate household income per capita.

Table 1. Characteristics of the respondents

Characteristics of the respondents		Number	Percent
Gender	Women	276	61.1
	Men	175	38.7
Age	18–21	290	64.2
	22–25	144	31.9
	26–29	8	1.8
	30 and more	10	2.2
Monthly income (in PLN)	Below 2000 PLN	78	17.2
	2001–4000 PLN	155	34.3
	4001–6000 PLN	134	29.6
	6001–8000 PLN	46	10.2
	8001–10 000 PLN	15	3.3
	Above 10 001 PLN	24	5.4

Source: the author's own elaboration based on the survey data.

The sample is dominated by women, who account for nearly two-thirds of the respondents. The gender distribution (61.06% women vs. 38.7% men) indicates a clear overrepresentation of female students in the sample, reflecting the gender structure at the universities where the survey was conducted. The majority of respondents (64.2%) are young students aged 18–21, followed by 31.9% aged 22–25, while only 4% are over the age of 26. The largest group of respondents (34.3%) live in households with an income between 2 001 and 4 000 PLN per person, and a further 29.6% between 4 001 and 6 000. Together, these two groups constitute 63.9% of the sample, indicating that most students come from middle-income households. A total of 17.2% live in low-income households, while only 8.7% belong to high-income households.

Table 2. Distribution of students' responses to the question: *To what extent do you agree with the statement that the progressive personal income tax (PIT) contributes to reducing income inequalities?*

	Strongly agree	Rather agree	Hard to say	Rather disagree	Strongly disagree
Total	4.9	29.9	47.9	14	3.3
Women	5.1	30.8	54.0	8.7	1.4
Men	4.7	28.7	37.7	22.3	6.5

Source: the author's own elaboration based on the survey data.

Table 2 presents the distribution of female and male students' responses to the question concerning the impact of the progressive personal income tax (PIT) on reducing income inequality. The largest group of respondents remains undecided (47.9%), which may stem from either a lack of knowledge about the redistributive function of the progressive PIT or doubts regarding its effectiveness. This result suggests a need for education in the area of taxation and its influence on social welfare, as well as further research to determine whether indecision reflects insufficient knowledge or scepticism about the efficiency of the tax system (e.g., through in-depth interviews). Opinions supporting the view that the progressive PIT reduces income inequality (34.8% in total) prevail over negative opinions (17.3%). Women, compared to men, were more likely to agree that the progressive PIT mitigates income inequalities, yet they also displayed higher levels of uncertainty. Men, on the other hand, were more sceptical about the impact of the PIT on inequality. The chi-square test confirmed the existence of statistically significant differences in opinions on the progressive income tax between women and men. The largest deviations were observed in the following responses: rather disagree (men were more sceptical than expected, while women were less so), strongly disagree (men more often than expected, women less often), and hard to say (women more often than expected, men less often).

Table 3. Distribution of responses to the question: *Which tax system do you consider the most equitable?*

	Strongly progressive	Moderately progressive	No opinion	Flat tax	Regressive
Total	8.4	55	8	28.5	0
Women	7.6	60.5	9.1	22.8	0
Men	9.7	46.3	6.3	37.5	0

Source: the author's own elaboration based on the survey data.

Table 3 presents the distribution of the respondents' answers to the question concerning the most equitable tax system. A total of 55% of respondents consider a moderately progressive tax system to be the most equitable, 28.5% prefer a flat tax, 8.4% support a strongly progressive system, and 8% have no opinion. None of the respondents selected the regressive tax system option. Women more frequently indicated a moderately progressive tax system and less frequently a flat tax. They also exhibited slightly higher indecisiveness. The chi-square test confirmed the existence of statistically significant differences in opinions on the most equitable tax system between women and men.

Table 4. Distribution of the respondents' answers to the question: *Do you support an increase in tax progressivity in Poland?*

	Definitely yes	Rather yes	No opinion	Rather no	Definitely no
Total	6.4	19.0	41.8	20.4	12.4
Women	5.4	16.3	49.6	20.3	8.3
Men	8.0	20.7	32.2	20.7	18.4

Source: the author's own elaboration based on the survey data.

Table 4 presents the percentage of the respondents who support or oppose an increase in tax progressivity in Poland. The largest group of respondents (41.8%) are undecided. Possible reasons for this may include a lack of understanding of the function of a progressive tax system or doubts about its effectiveness. More respondents oppose increasing progressivity (32.8%) than support it (25.4%). The relatively low share of strong opinions (6.4%). Women expressed less support for increasing progressivity and greater uncertainty. Conversely, men demonstrated greater decisiveness – both in supporting and in opposing a higher degree of progressivity. The chi-square test confirmed statistically significant differences in opinions on increasing tax progressivity in Poland between women and men. The greatest differences appear in the “No opinion” category and “Definitely no”.

Table 5. Distribution of the respondents’ answers to the question: *Which of the following sources of income should be subject to the highest level of tax progressivity?*

	Employment contract	Business activity	Rental income	Capital income	All sources of income – flat tax	All sources of income – progressive tax
Total	2.4	5.8	18.4	8.8	37.8	26.8
Women	2.5	4.0	17.8	10.5	37.7	27.5
Men	2.3	8.6	19.4	6.3	37.7	25.7

Source: the author’s own elaboration based on the survey data.

Table 5 presents respondents’ opinions on which sources of income should be subject to the highest level of tax progressivity. The largest group of the respondents (37.8%) prefer a flat tax for all sources of income, indicating strong support for a simple and uniform tax system without differentiating rates by income source. Progressive taxation of all sources (26.8%) is the second most popular choice. Rental income (18.4%) and capital income (8.8%) are more frequently indicated as types of income that should be taxed under a more progressive scale. Only 5.8% of the respondents selected business income, and 2.4% selected employment income. This may reflect the perception of rental and capital income as less “well-deserved” or more associated with wealth, whereas entrepreneurial activity or salaried employment may be viewed as requiring significant effort, making higher earnings appear as a deserved reward for one’s work and initiative. Women more often supported progressive taxation of all sources and a higher progression for capital income. Conversely, men more frequently favoured higher progression for rental income and business income. However, the chi-square test indicates that there are no statistically significant differences between women and men in opinions on which sources of income should be subject to the highest tax progressivity at the $\alpha = 0.05$ significance level.

Table 6. Distribution of the respondents' answers to the question: *Which social groups should benefit the most from the funds derived from redistribution?*

	Large families	Pensioners and retirees	Persons with disabilities	Low-income individuals	Universal basic income	Young people	Unemployed persons
Total	10.2	12.4	30.7	14	21.6	8.9	2.2
Women	7.2	12.3	29.3	13.8	25.6	9.1	2.5
Men	14.9	12.6	32.4	14.3	15.4	8.6	1.7

Source: the author's own elaboration based on the survey data.

Table 6 presents the distribution of students' opinions regarding the social groups that should benefit the most from redistribution. The highest percentage of the respondents indicated persons with disabilities (30.7%) reflects students' high awareness of the specific needs of this group. The second most frequently chosen option is universal basic income (21.6%). Other frequently mentioned groups include low-income individuals (14.0%) and pensioners/retirees (12.4%). The relatively low support for large families (10.2%) and young people (8.9%) may suggest that students perceive these groups as less in need of additional public assistance. The very low share of the respondents selecting the unemployed (2.2%) may reflect opinions about unemployment (e.g., viewing it as a temporary issue) or the belief that other groups have greater social needs.

Female students, compared with male students, were more likely to support the universal basic income for all and less likely to favour large families. Conversely, male students more often indicated persons with disabilities and large families, while showing lower support for universal basic income. Men's greater inclination to select large families may reflect a perception of this group as particularly deserving of support, or potentially linked to stronger endorsement of traditional family values. Preferences regarding persons with disabilities and pensioners/retirees were more balanced between genders. The chi-square test indicates statistically significant differences in opinions between women and men regarding which social groups should benefit most from redistribution, at the $\alpha = 0.05$ significance level.

Table 7. Distribution of the respondents' answers to the question: *Which model of redistribution do you support?*

	Minimal with a flat tax	Minimal with a progressive tax	Moderate with a progressive tax	Moderate with a flat tax	Moderate with a flat tax for business income and a progressive tax for other sources	Extensive with a progressive tax	Extensive with a flat tax for business income and a progressive tax for other sources
Total	29.7	23.9	16.7	6.1	9.7	8.6	5.4
Women	25.0	26,.5	18.1	7.2	8.7	9.1	5.4
Men	34.9	21.1	13.1	4.0	10.9	7.4	8.6

Source: the author's own elaboration based on the survey data.

Table 7 presents the respondents' opinions regarding their preferred model of redistribution. The strongest support for the minimal redistribution model with a flat tax (29.7%) indicates a preference for a simple tax system with limited state intervention in income redistribution. The minimal redistribution model with a progressive tax (23.9%) is the second most popular choice, followed by the moderate redistribution model with a progressive tax (16.7%). Low support for extensive redistribution (8.6% with progressivity, 5.4% for the mixed model) suggests limited acceptance of more intensive forms of redistribution that would likely require higher taxation levels. Female students more frequently than male students supported models with progressive taxation, as well as moderate redistribution with a flat tax. They also showed lower support for minimal redistribution with a flat tax. This suggests a stronger acceptance among women for redistribution and progressive tax systems aimed at reducing income inequality. Conversely, male students more often supported minimal redistribution with a flat tax and moderate redistribution mixed models. They also demonstrated lower support for progressive models. However, the chi-square test did not confirm statistically significant differences in the distribution of preferences for redistribution models between women and men at the 0.05 significance level.

5. Conclusions

The survey conducted among university students provided valuable insights into gender-based differences in preferences regarding the progressive personal income tax (PIT) and models of redistribution. The results confirm the main hypothesis, indicating statistically significant differences between women and men in their perception of PIT progressivity, its impact on income inequality, perceptions of tax fairness, support for increasing PIT progressivity in Poland, and preferred redistribution beneficiaries. Despite the observed differences between women and men in certain redistribution models and in opinions on income sources that should be subject to higher progressivity, the chi-square test did not confirm that these differences were statistically significant.

Compared with men, women were more likely to agree that a progressive PIT reduces income inequalities, yet at the same time exhibited a higher degree of uncertainty in this regard (as seen in responses about increasing PIT progressivity in Poland too). Women also more frequently identified moderately progressive PIT as fair and supported moderate redistribution. They more often pointed to capital income as the income source that should be taxed more progressively and expressed greater support for a universal basic income.

In contrast, men more often favoured minimal redistribution, identified the proportional tax as the fairest system, opposed increasing PIT progressivity in Poland, and expressed scepticism about its effect on income inequality. They more frequently pointed to income from business activity and rental property as suitable targets for higher progressivity. As potential beneficiaries of redistribution, men more often identified large families and people with disabilities, which can be interpreted as an indication that redistribution should be targeted toward groups requiring special “protection and care” due to limited earning capacity or high living costs, such as childcare or medical expenses.

It may thus be inferred that men value simplicity in the PIT structure and minimal state intervention. In light of the studies cited in this article, these attitudes can be attributed to greater risk tolerance, higher self-confidence in achieving financial goals, and a reluctance to bear the costs of redistribution, which they may perceive as a penalty for effort and productivity. According to **V.** Valero [2022], individuals tend to attribute income inequality to effort when they earn high incomes, and to luck when they earn low incomes. Hence, men may perceive income inequality as a natural outcome of effort and ability.

The fact that women more frequently selected responses such as “no opinion” or “hard to say,” while men more often expressed polarised views, suggests that male students exhibit higher confidence in their knowledge and the perceived outcomes of economic measures.

In the context of fiscal policy design, the findings highlight the necessity of considering gender-based preferences in shaping tax reforms. The growing participation of women in social, political, and economic life underscores the importance of incorporating their preferences into the structure of PIT and redistribution mechanisms – particularly their support for tax progressivity, moderate redistribution, and universal basic income.

At the same time, men’s scepticism toward greater progressivity and preference for proportional taxation point to the need for a simple and transparent PIT system and redistribution targeted at specific groups with special needs, such as people with disabilities and families with children. The findings also suggest the need to intensify fiscal education efforts, increasing awareness of the role and effects of fiscal policy. This could reduce uncertainty and improve acceptance of future reforms among young people entering the labour market.

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