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Loving Taxation, Hating Single Taxes: Disentangling Temporal Distance and Abstraction in the Communication of Tax Proposals

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Keywords: construal level | framing | progressive taxation | tax attitude

ABSTRACT

Progressive taxation is an effective way of redistributing wealth and reducing economic inequality, as such its promotion through efficient communication strategies is a key goal. Drawing on construal level theory, we test in five studies whether attitudes towards progressive taxation are improved by high (vs. low) construal communication focusing on generic (vs. specific) taxes that are temporally distant (vs. close). In two experiments (Studies 1 and 2, $N_{total} = 522$), we orthogonally manipulated the specificity and temporal distance of a tax proposal to disentangle the two sources of construal. Generic tax proposals obtained more consensus than specific ones, while no effect of the temporal distance was found. In Studies 3 ($N = 373$) and 4 ($N = 353$), the effect of generic tax proposals was mediated by their enhanced perceived importance. Moreover, we found that specific descriptions of taxes were also functional in promoting support, but only when containing multiple (vs. single) taxes. Study 5 ($N = 499$, pre-registered) provides compelling results for the central role of perceived importance, which proved as a consistent mediator, resistant to counter-argumentation. Together, our studies suggest that progressive taxation is supported when a radical change in the system is envisioned: A single progressive tax is not enough. Practical implications for tax communication are discussed.

1 | Introduction

Economic inequality is steadily rising (OECD 2024) and is quickly becoming one of the most debated social issues of our time (Piketty 2020; Peters and Jetten 2023). Many international organizations (IMF 2017; Oxfam 2020) and economists (Pressman 2014; Piketty 2020; Stiglitz 2017; Chancel et al. 2022) stress the role of progressive taxation as a key measure to tackle economic inequality. As opposed to a flat tax system, progressive taxation requires citizens to contribute to public expenses in proportion to their economic possibilities, thus reducing the discrepancy between the *haves* and the *have-nots*. A system based on progressive taxation is linked to citizens' subjective well-being (Oishi et al. 2012) and happiness (Oishi et al. 2018; Griffith 2003), which is associated with enhanced satisfaction with public goods, such as education and public transportation. Despite this, support for this form of wealth redistribution often remains low (Gangl et al. 2020). Why is this the case?

Even though taxes generate public value and promote overall social welfare by ensuring service provision (Castiglioni et al. 2019), tax payment is a social dilemma that entails a tension

between the benefit of the individual versus the community (Dawes 1980). This dilemma is typically solved in favour of the individual, with attitudes towards taxation being generally skewed towards the aversion pole (Soman and Gourville 2001; Saad 2014; McKerchar 2010). Besides self-interest (e.g., often operationalised as current or expected socioeconomic status; Brown-Iannuzzi et al. 2021; Dawtry et al. 2015; Kim and Lee 2018), the literature also focused on other processes that can hinder support for wealth redistribution, such as system-justifying myths (Hennighausen and Heinemann 2015) and contextual factors such as perceived economic inequality (Salvador Casara et al. 2023; Brown-Iannuzzi et al. 2021).

Such tax aversion includes not only the (un)willingness to pay taxes personally but also the reluctance to increase taxes for others (e.g., the rich in the case of progressive taxation), which is the main focus of the present research, as the general public's aversion inhibits policymakers from advancing proposals in this direction. Even if progressive taxation can be promoted with an almost infinite number of communication strategies, whose efficacy is of great matter, surprisingly, little attention has been dedicated to the way such policies are communicated to citizens. We will briefly list the few empirical attempts we are aware of. First, a set of studies by Dietze and Craig (2021) showed that describing a redistributive policy as a means to reduce the disadvantage of lower economic-status citizens enhances support for action to reduce inequality, compared to messages focussing on upper-class advantages.

Second, McCaffery and Baron (2006) demonstrated that during the evaluation of tax systems, people were susceptible to the language used, preferring hidden taxes to transparent ones. Third, normative messages about compliance are effective in boosting positive attitudes towards taxes (Cullis et al. 2012; Fonseca and Grimshaw 2017). Particularly relevant for the present work are the natural field experiments by Hallsworth et al. (2017), which highlight that people are more willing to pay taxes on time when they are exposed to messages that stress the importance of taxes in funding public services that benefit everyone. Compliance may therefore be motivated by the perception of tax importance, expressed in terms of its aims (e.g., provision of public services; reducing the gap between rich and poor; Alm et al. 1992). The importance assigned to progressive taxation, in turn, may derive from how effective the tax system is perceived. The goal of the present work is to contribute to answering the question: What kind of communication is effective in informing individuals of the value of progressive taxation?

Since explicit reminders of tax importance may trigger reactance, we focus here on more subtle forms of communication, which may be better suited to shift people's attention towards the beneficial aims of taxation. We, therefore, investigate a specific type of communication that pertains to the aims of taxation and is related to the construal level (CL), namely, the psychological distance at which taxes are perceived, as will be explained below. Moreover, rather than focusing on tax compliance, we specifically examine attitudes towards tax-based redistribution, as it represents a key mechanism for addressing economic inequality and is potentially influenced by how taxation is communicated.

1.1 | Tax Communication: The Role of CL

CL theory (CLT; Trope and Liberman 2003) describes how information is processed according to the psychological distance of the elaboration object. CL is described as low when people mentally envisage an object in a specific way and form a more detailed and analytical representation of it and as high when people construe it in generic terms and form an abstract and schematic representation of it, hence focusing on the big picture (Smith and Trope 2006; Dhar and Kim 2007; Förster et al. 2004). Any issue can be presented at a low/concrete versus high/abstract CL, roughly corresponding to the metaphor of 'seeing the trees versus the forest' (Dhar and Kim 2007). The level of abstraction used to mentally construe the issue is associated with a congruent psychological distance, with psychologically closer objects (a friend, an ingroup member, an event close in space or time) being envisaged in a more concrete way than psychologically far objects (a stranger, a hypothetical situation, an event far in space or time). Congruently, the CL influences subsequent judgements and attitudes towards an object (Ledgerwood et al. 2010; Liberman et al. 2007; Trope and Liberman 2000; Trope 2004).

At first sight, the literature addressing the mental construal of taxation has produced mixed results. In Roberts et al.'s (1994) research, American participants were more supportive of progressive (vs. flat) taxation when it was presented in abstract (vs. concrete) terms. Baron and McCaffery (2005) found that focusing on generic (vs. specific) categories of spending increased tax aversion. However, Edlund (2003) did not find any difference in terms of abstraction in Sweden, and Baron and McCaffery (2005, Experiment 1) did not find any difference in terms of temporal distance in the United States. Such inconsistencies in the literature may be reconciled by carefully inspecting which communication strategies were used and considering their potential interaction. In particular, we here propose a distinction between language stressing the generic (vs. specific) aspects of taxation (Path 1) and temporal distance (Path 2) and fit effects (viz., effects resulting from the congruent or incongruent psychological distance conveyed by different parts of a message, Path 3).

1.1.1 | Abstraction

Regarding the generic versus specific distinction (Path 1), in line with Bolognesi et al. (2020), we consider taxes as abstract mental objects that vary in degrees of *specificity*. We can, for example, talk about 'taxes' in general, or about specific types of taxes such as 'VAT', 'income tax' or 'inheritance tax'. This is relevant because generic (vs. specific) descriptions of an object (which, presumably, elicit higher levels of construal), are likely to shift people's attention towards the superordinate purpose of an action or event (Trope and Liberman 2010), possibly resulting in more positive attitudes. This is in line with research showing that high levels of construal promote an attentional shift towards the positive aspects of an event or behaviour (Williams et al. 2014), generating more favourable attitudes towards the object. Applied to taxation, the general aims of progressive taxes (such as

providing high-quality public services and redistributing wealth) may become more salient when talking about taxes in generic terms rather than about specific types of taxes (e.g., VAT, income or inheritance tax). As a consequence, people should consider taxes in the general sense as more useful and important than specific instances of taxes. In line with this argument, individuals may favour principles that are expressed in generic terms, such as 'equality' or 'sustainability' rather than their specific operationalisation. Even abstract values are often considered key features of one's personal identity (Burger and Bless 2016), and support for these abstract principles rarely translates into support for specific policies. For example, wealth redistribution may receive widespread support in theory, but its popularity decreases when specific taxes are imposed (Kallbekken and Sælen 2011; Roberts et al. 1994).

1.1.2 | Temporal Distance

A similar argument can be made for the second path considered here, namely, *temporal distance* (e.g., taxes described as temporally close vs. far in time, e.g., Baron and McCaffery 2005). The extant evidence is less coherent in this case. Some studies show that people are more likely to generate positive and less likely to generate negative arguments when an event or action is distant (rather than close) in time (e.g., Eyal et al. 2004; Herzog et al. 2007), resulting in more positive attitudes towards the distant object. However, other studies find that temporal distance reduces the intensity of positive or negative affect (rather than affecting the valence), resulting in a polarization effect (e.g., Williams et al. 2014). Thus, it is less clear whether taxes described as far (rather than close) in time will indeed gain more support. Additionally, research suggests that the influence of temporal distance on attitudes may not always follow a linear trajectory (Bar-Anan et al. 2006; Henderson et al. 2006). While psychological distance generally encourages abstract thinking (Trope and Liberman 2010), extreme time distances may lead individuals to disengage from an issue, perceiving it as too unrealistic, irrelevant or disconnected from their present issues (Eyal et al. 2004; Ledgerwood and Callahan 2012). Furthermore, the way temporal distance influences attitudes may depend on contextual factors, individual priorities and the nature of the decision itself. Research has shown that the impact of psychological distance is shaped by motivational and social considerations (Ledgerwood and Callahan 2012), meaning that whether a distant event is taken seriously depends on its perceived relevance to one's goals. In the case of taxation, if a policy is framed as taking effect too far into the future, people may struggle to connect it to their present-day concerns, making them less likely to engage with the issue. This is consistent with research indicating that when an action is perceived as too distant in time, people may view it as less pressing, potentially reducing their motivation to engage with it (Eyal et al. 2004).

1.1.3 | Fit Effect: The Different Sources of CLs May Interact

A third path considers the potential interaction between sources of CLs. In line with this reasoning, previous evidence on charity promotion showed a fit effect between the framing of the persuasive message and the recipient of the charity (Fujita et al. 2008). Participants donated more when the message and charity target were both communicated at a high or a low CL. Considering taxation, people may find it easier to envisage specific taxes (e.g., VAT) close in time (e.g., now or in the near future) and generic taxation in the remote future, than vice versa.

In sum, we here investigate three pathways linking abstraction to attitudes towards taxes. First of all, messages referring to taxes generically (rather than to specific types of taxes) may reduce tax aversion by emphasizing the general utility and importance of taxation (Liberman and Trope 1998; Dhar and Kim 2007) and, hence, possibly shifting the self versus collectivity tension towards collectivity (Path 1). This hypothesis is also consistent with the economic literature on tax salience (Amberger et al. 2023; Chetty 2011), which suggests that when taxes are more visible and apparent to individuals (as in the case of specific taxes), they are more likely to consider the tax burden when making economic decisions.

Second, messages construed with high temporal distance may reduce tax aversion because they enhance the psychological distance from a generally disliked object (taxes), making the personal costs associated with taxation more acceptable, as the threat of paying is delayed (Fishbach and Dhar 2005; Todorov et al. 2007; Path 2).

A third possibility is represented by the fit effect (Path 3), with abstract and distal communication strategies expected to be as effective as concrete and close ones (and both more effective than the other two combinations) because of the reduced elaboration costs in processing congruent messages (Fujita et al. 2008).

In order to test the outlined pathways, construals in terms of generality and temporal distance need to be disentangled.

2 | Aims of the Research

Across four experimental studies, we investigated the relationship between the CLs at which progressive tax proposals are communicated and people's support for progressive taxation. Specifically, we tested the aforementioned three alternative paths to explain the influence of CL on support for progressive taxation.

In Studies 1 and 2, we analysed the effect of tax proposals described as generic (vs. specific) and far (vs. close) in time through an experimental paradigm.

In Study 3, we further analysed the functioning of a generic (vs. specific) communication by disentangling it from the explicit mention of aims. To this end, we asked participants to evaluate a set of progressive tax proposals described as generic (vs. specific) and by mentioning (vs. not) their overarching aim of decreasing economic inequality. Further, we tested the effect of the perceived importance of the tax proposals as a possible mediator.

In Studies 4 and 5, we addressed the question of why specific tax proposals are less influential than generic ones, comparing two potential explanations, namely, a greater aversion to specific taxes or the belief that specific taxes are not suited for inducing a

systematic change. Study 5 also included a blockage manipulation design to provide causal evidence (Pirlott and MacKinnon 2016).

3 | Studies 1 and 2

In Studies 1 and 2, we investigated the effect of CL on people's attitudes towards progressive taxation using a 2 × 2 paradigm: Taxes proposed in the context of a fictitious society were described at different points in time (close or far) and in a specific or generic way. Study 2 followed the same methodology as Study 1, but the tax proposals were placed in the actual socioeconomic context of the respondents (Italy, at the beginning of 2022), to increase the ecological validity of the study. For this reason, we present them together. Study 2 had been pre-registered on the platform AsPredicted.com (link: https://aspredicted.org/RGN_ZMX).

We hypothesised that:

1) Tax proposals presented in generic terms (Path 1) would gain more support than other proposals.
2) Tax proposals presented far in time (Path 2) would gain more support than other proposals.
3) Tax proposals that included a fit between the time frame and the genericity of tax proposals (Path 3) would gain more support than other proposals.

4 | Method

4.1 | Participants

Study 1. The questionnaire was completed by 172 Italian participants (106 female; 65 male; 1 non-binary). Age ranged from 18 to 63 years (M = 32.49, SD = 11.83). For a complete description of the sample, see Table S1 in the Supporting Information. A sensitivity analysis conducted with G*Power (Faul et al. 2007) showed that a sample size of 172 participants (with alpha 0.05 and power 0.90) would detect an effect size of $f = 0.29$ in an ANOVA comparing four groups.

Study 2. Participants were Italian adults recruited through the platform Prolific.co and were paid £8 /h. After excluding participants who had no current or prior experience with paying taxes, our final sample included 350 participants (169 female, 177 male and 4 non-binary respondents) with ages ranging from 19 to 65 (M = 32.63; *SD* = 10.12). The minimal sample size had been determined through a priori power analysis using G*power (Faul et al. 2007). To detect an effect size of $f = 0.25$, alfa err prob = 0.05 and power = 0.90, we needed a minimum of 355 participants in an ANOVA comparing four groups.

4.2 | Procedure

Participants were provided with a brief explanation of progressive taxation to ensure it was not confused with some other form of taxation: They were told that a progressive tax is a tax in which the amount to pay is proportional to an individual's economic status, so the higher income and more properties a person has, the higher the percentage of tax to pay. Subsequently, they were randomised into 1 of 4 experimental conditions, in which we manipulated temporal distance (near vs. far) and generality (specific vs. generic) of four progressive tax proposals using a 2 × 2 between-participants experimental design. Participants were then asked to provide their degree of agreement with each of the presented tax proposals and to answer questions related to demographic characteristics.

4.2.1 | Experimental Conditions

In Study 1, participants were asked to imagine starting a new life in a fictitious society, called Perino, described as having typically Western characteristics. They were then told that Perino's taxes guaranteed the maintenance of various public services, as in our society. To improve the realism of the procedure, after asking participants to imagine starting a new life in Perino, we invited them to make basic choices for their new life, such as buying a house, a means of transportation and a possible holiday (for a similar procedure, see Jetten et al. 2015).

Subsequently, each participant was randomised into one of four experimental conditions, based on temporal distance and abstraction levels, in a 2 (generic vs. specific) × 2 (close vs. far) between-participants design. Each condition included four progressive tax proposals, which were either generic or specific and were to be implemented either in the near (within the current year) or far (in a 25-year time frame) future, as shown in the following example taken from Study 1 whose data were collected in 2021:

- Generic close in time: 'By 2021, the Government of Perino will apply tax rates and brackets in proportion to per capita income'
- Generic far in time: 'By 2046, the Government of Perino will apply tax rates and brackets in proportion to per capita income'
- Specific close in time: 'By 2021, the Government of Perino will make the VAT of electronic payments deductible on a progressive basis, according to the per capita income of each citizen'
- Specific far in time: 'By 2046, the Government of Perino will make the VAT of electronic payments deductible on a progressive basis, according to the per capita income of each citizen'.

Within the same condition, all proposals were of the same type (for instance, all specific-close). As specific taxes, we selected VAT, TARI (Italian tax on waste), health ticket and car tax.

In Study 2, we grounded the proposed taxes in participants' actual society (Italy). In line with Study 1, we employed a 2 (generic vs. specific) × 2 (close vs. far) design, and we presented participants with the same explanation of tax progressivity as Study 1. Then, participants read that '*In Italy, they're evaluating law proposals concerning the redistribution of wealth based on individual economic conditions*'. Then, participants were asked to indicate their attitude (see below) towards one or four tax proposals, which were either generic (i.e., proportional tax rates) or specific (i.e., VAT) and close (2022) or far (2046) in time, as follows: 'By 2022 [2046], the Government will apply tax rates and

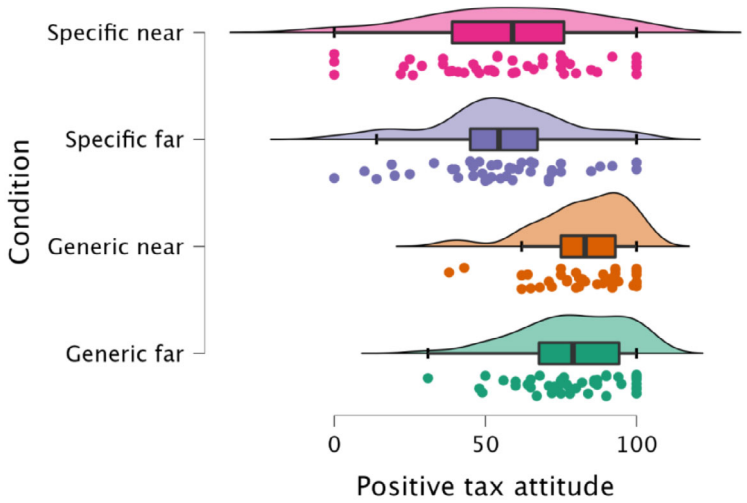

FIGURE 1 | The effect of condition on attitudes towards progressive tax proposals (Study 1). Score range from 0 = *negative attitude* to 100 = *positive attitude*.

brackets in proportion to per capita income' (generic condition) and 'By 2022 [2046], the Government will make the VAT of electronic payments deductible on a progressive basis, according to the per capita income of each citizen'.

We only measured attitudes towards one tax, namely, VAT, given that the same pattern was observed across the different specific taxes, and we had budget constraints to pay our participants which are remunerated based on completion time. Also, the time frame of temporal distance manipulation was adjusted to the year of data collection (2022–2047).

4.3 | Measures

4.3.1 | Tax Attitudes

As a dependent variable, we assessed participants' agreement with each of the tax proposals presented ('For each proposal that follows, please move the slider based on how much you agree with the proposal'—from 0 = *strongly disagree* to 100 = *strongly agree*; $\alpha = 0.76$.). Agreement for all proposals were then averaged.

4.3.2 | Demographics

We assessed participants' gender (male, female, non-binary), age, educational level, working status, political orientation and family income. We also measured subjective social class and meritocracy endorsement ('Resources should be allocated primarily on the basis of…' on a slider from 0 = *need* to 100 = *merit*).

4.4 | Results

4.4.1 | The Effect of Condition on Support for Progressive Taxation

To compare the effect of the experimental manipulation on agreement with progressive tax proposals, we ran a 2 (specific vs. generic) × 2 (close vs. far in time) between-participants ANOVA

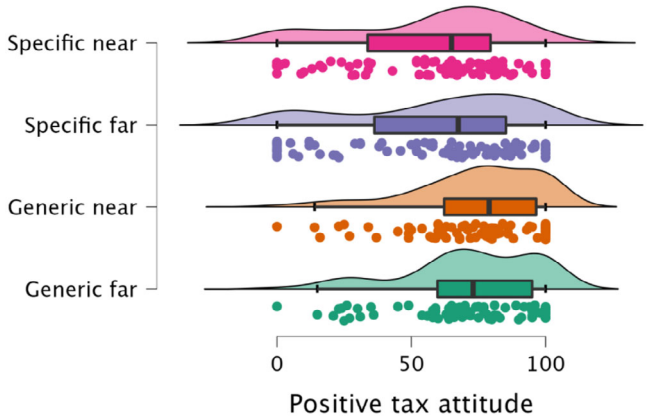

FIGURE 2 | The effect of condition on attitudes towards progressive tax proposals (Study 2). Scores range from 0 = *negative attitude* to 100 = *positive attitude*.

with agreement with tax proposals as a dependent variable. In Study 1, participants agreed more with the generic (M = 80.69; SD = 16.33) than with the specific tax proposals (M = 55.89; SD = 24.94), F (1, 168) = 19.73, $p < 0.001$, $\eta^2_p = 0.26$ (Figure 1). Study 2 replicated this result, F (1, 346) = 25.27, $p < 0.001$, $\eta^2_p = 0.07$) (see Figure 2), with participants preferring taxes described in a generic (M = 73.16, SD = 24.00) rather than a specific (M = 58.06, SD = 31.65) way, thus supporting Path 1 (see post hoc tests in the Supporting Information, Table S2). No other effects were significant (Fs < 0.90, ps > 0.34). The effect remained the same after controlling for demographic variables, political orientation and meritocracy endorsement.

5 | Discussion

Congruent with the hypothesised Path 1, Study 1 provided evidence that people preferred a generic description of taxes. No effects were found concerning the temporal distance at which the tax proposal would be implemented, or the fit effect between the two construal sources, thus disproving Path 2 and Path 3.

Furthermore, Study 1 had the limitation of employing a simulated-society paradigm, thus limiting its ecological validity. Therefore, in the pre-registered Study 2, we corroborated the evidence found in Study 1 with a larger sample and with progressive tax proposals referring to the Italian tax laws, thereby enhancing the ecological validity of our findings. Therefore, Studies 1 and 2 confirmed that people endorse tax proposals more when described in generic, instead of specific terms. Despite this, the psychological process behind this effect remains unclear. This limitation is addressed in Studies 3, 4 and 5.

6 | Study 3

In both Studies 1 and 2, a generic description of taxes effectively mitigated resistance to progressive taxation, providing support for Path 1. Pragmatically speaking, however, the discussion about progressive taxation should also entail specific taxes. Consequently, understanding whether specific taxes can be communicated to make them more acceptable to individuals becomes a pivotal endeavour. As argued previously, the positive effect of generic communication may be driven by the fact that they elicit a greater focus on the 'why' question—namely, the broader aims of taxation (see CLT, Trope and Liberman 2010). If this were the case, the lower support for specific taxation should be mitigated by an explicit acknowledgement of its objectives.

In Study 3, we designed a manipulation of whether proposed taxes are defined in generic versus specific terms, and whether the aim of progressive taxes is explicitly mentioned or not. If generic tax framing automatically activates the aims, the latter manipulation should be relatively irrelevant for participants exposed to generic framing. However, those exposed to specific taxes should endorse them mainly when the aim is made explicit.

Moreover, we tested whether perceived importance may explain why generic tax proposals are endorsed more than specific ones. If generic tax proposals activate the superordinate goals of progressive taxation (for instance, redistribution and provision of quality services to everybody), then they should be perceived as more important and, as a consequence, endorsed more.

In line with results found in Studies 1 and 2, we hypothesised that tax proposals presented in generic terms would gain more support than other proposals (H1). In addition, we tested whether a focus on tax aims would mitigate the negative effect of the specific description of tax proposals. We hypothesised that tax proposals described in specific terms but with a focus on their aims would receive more support than the ones without any focus on aims, whereas we expected no difference between aim versus no aim for generic taxes that are expected to activate broader aims in people's minds even when not stated explicitly (H2).

7 | Method

7.1 | Participants

Participants were Italian adults recruited from the general population, who voluntarily completed an online questionnaire on the platform Qualtrics. The survey was distributed using the same strategy as in Study 1. After excluding participants who did not complete the survey and those who were not employed our final sample included 373 participants (221 women, 151 men, 1 non-binary), with ages ranging from 19 to 83 (M = 43.94; SD = 12.04; for a complete description of the sample, see Table S1 in the Supporting Information). The minimum sample size (355) was determined through a power analysis using G*Power (Faul et al. 2007), based on results found in Studies 1 and 2: effect size f = 0.20, alfa err prob = 0.05, Power = 0.90.

7.2 | Procedure

The procedure was similar to that of Studies 1 and 2 but with some important differences. Here, we orthogonally manipulated the psychological distance of a tax in terms of specificity (generic vs. specific) and aims (aims vs. not). As dependent variables, we assessed participants' agreement with the tax proposals presented in the same way as Studies 1 and 2. As a potential mediator, we measured participants' perceived importance of the tax. We then measured the same demographic variables assessed in Studies 1 and 2 and perceived complexity and concreteness of the tax ('To what extent do you believe the policies presented above are complex/To what extent do you believe the policies presented above are concrete?', from 0 = *not complex/concrete at all* to 100 = *very complex/concrete*), to exclude the possibility that our effects were driven by these two factors.

7.2.1 | Experimental Conditions

Participants were presented with one of four conditions in which they had to rate their personal opinions on three tax proposals. Each proposal was obtained by combining the two predictors: 1. generic + aims (*'The Italian government will apply tax rates and brackets in proportion to per capita income, in order to guarantee equal economic conditions to the whole population'*); 2. generic+no aims ('*The Italian government will apply taxes rates and brackets in proportion to per capita income*'); 3. specific + aims (e.g., '*The Italian government will make the VAT (additional percentage on the price of a purchased good) of electronic payments deductible on a progressive basis, according to the per capita income of each citizen, in order to guarantee equal economic conditions to the whole population*'); 4. specific + no aims ('*The Italian government will make the VAT (additional percentage on the price of a purchased good) of electronic payments deductible on a progressive basis, according to the per capita income of each citizen*'). In the specific tax condition, participants were presented with three specific tax proposals: VAT, TARI or the health ticket. In the generic tax condition, they rated one of three similar statements, all referring to progressive taxation in general. Proposals were presented in a random order. Items were then averaged to create an index of tax attitudes (see below).

7.3 | Measures

Tax Attitudes (α = 0.80) and demographics were assessed as in Studies 1 and 2.

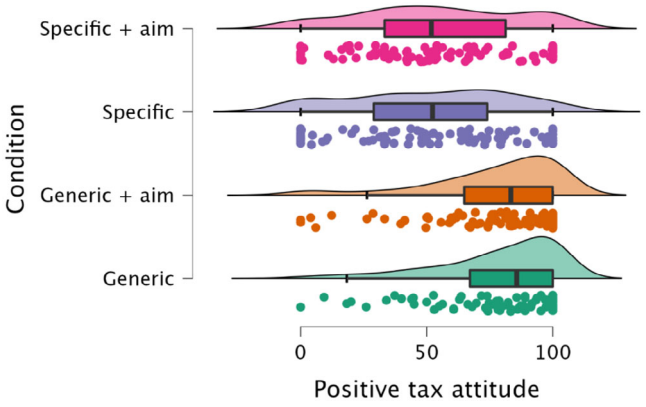

FIGURE 3 | The effect of condition on attitudes towards progressive tax proposals (Study 3). Scores range from 0 = *negative attitude* to 100 = *positive attitude*.

7.3.1 | Perceived Importance

Perceived importance was measured with two items ('To what extent do you believe the policies presented above are useful?'; 'To what extent do you believe the policies presented above are important?', from 0 = *not useful/important at all* to 100 = *very useful/important*). Given the high correlation between them (r = 0.79), they were averaged.

7.4 | Results

7.4.1 | The Effect of Tax Description on Tax Attitudes

A 2 (specific vs. generic) × 2 (aims vs. not) ANOVA, with an agreement with tax proposals as the dependent variable, revealed a main effect of the generic versus specific proposal on attitudes, $F(1, 371) = 67.15$, $p < 0.001$, $\eta^2_p = 0.15$, (see Figure 3). Participants agreed more with the tax proposal when described in a generic (M = 77.39; SD = 25.23) rather than the specific way (M = 52.84; SD = 31.45), thus supporting the hypothesised Path 1 and the results found in Studies 1 and 2. Specifically, post hoc analysis with Tukey correction revealed that a generic description of the taxes is preferred to a specific one regardless of whether or not it includes a focus on the purpose of the tax proposal (see Table S3 in the Supporting Information). Results remained robust after controlling for demographic characteristics, political orientation and meritocracy endorsement. No other main or interaction effect was found.

Contrary to predictions, no interaction effects were found. We also did not find significant differences between conditions concerning perceived concreteness or complexity (both Fs < 1, both $p > 0.35$).

7.4.2 | Mediation Analysis

In order to test whether perceived importance explained the effect of generic description on attitudes, we ran a mediation analysis using the software JASP (Love et al. 2019) with bootstrapping for 5000 resamples and 95% confidence intervals (Preacher and Hayes 2008). We found a significant indirect effect of generic descriptions of taxes on attitudes towards progressive taxation via perceived importance of tax proposals, $b = 0.32$ (SE = 0.06), 95% CI [0.21; 0.45], $p < 0.001$. The direct effects remained significant, $b = 0.46$ (SE = 0.08), 95% CI [0.30; 0.62], $p < 0.001$, suggesting a partial mediation. Total effects $b = 0.78$ (SE = 0.06), 95% CI [−0.61; 0.97], $p < 0.001$, see Figure 4.

8 | Discussion

Study 3 confirmed that a generic description of progressive taxes engenders more positive attitudes than a specific one, supporting prior research by Roberts et al. (1994). Importantly, in line with predictions, this was mediated by the perceived importance of the proposed tax. Thus, the generic (vs. specific) description of taxes enhanced the perception of taxation as useful and important, which in turn produced more positive attitudes towards the proposed progressive tax. With reference to CLT, one interpretation is that generic framing activates the superordinate aims of an action or event (Trope and Liberman 2010). However, this interpretation is not supported by Study 3, given that highlighting the aims of taxation did not impact attitudes. In line with Locke and Latham's (2006) goal setting theory, this null result could stem from the way the aims of taxation were communicated: While a generic *description of progressive taxation* proves helpful in fostering a more positive attitude, providing a generic *aim of progressive taxation* (such as equity) does not yield a more favourable impact on attitudes. An alternative and possibly more pragmatic explanation is that changing a single constituent of the tax system (e.g., VAT only) will have a very limited impact on society, whereas changing the tax system may suggest a broader policy, likely involving multifaceted elements such as income, corporate, payroll taxes and so forth. Thus, in Study 4, we aimed at identifying the exact process that leads people to consider 'taxes' in a generic sense as more useful and important than their specific constituents.

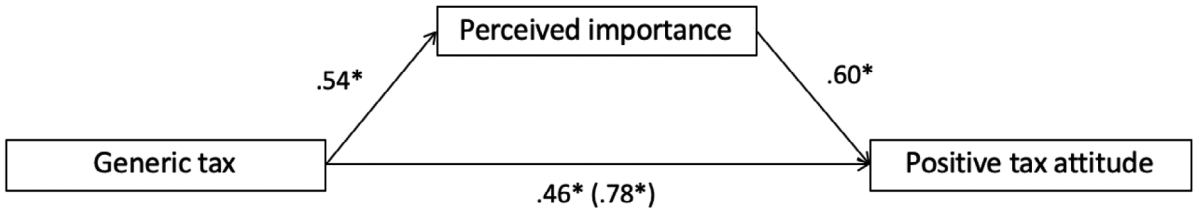

FIGURE 4 | Mediation model representing the relationship between a generic description of progressive taxes and attitudes towards them statistically mediated by perceived importance (Study 3). Standardised coefficients are presented. Solid arrows and asterisks indicate significant paths. Asterisks indicate $p < 0.001$.

9 | Study 4

9.1 | Aim and Hypotheses

In line with previous results, we aimed to identify the process underlying people's preference for a generic description of progressive taxes. Study 4 was designed to distinguish two explanations. On the one side, it is possible that specific taxes (such as the inheritance tax or the income tax) encounter, in principle, more hostility than unspecified generic taxes either because specific taxes fail to activate the long-term goals of taxation or because they are easier to envisage. In this case, a proposal containing multiple specific taxes would elicit even stronger resistance than a single specific tax. On the other side, if people keep the generic aims of taxation in mind (such as providing services for all and reducing inequalities), then the proposal of a specific tax may be disliked because it does not offer an efficient tool to serve these aims. If so, then a proposal containing multiple specific taxes may be valued as positively as the proposal for generic taxes. A third goal of the present study was to go beyond self-reported attitude, investigating whether the attitude change spillovers to behavioural intentions (likelihood to vote for a party proposing that tax).

9.2 | Method

9.2.1 | Participants

We recruited 355 Italian adults from Prolific.co, making sure they were not the same participants recruited for Study 2, who completed an online questionnaire on the platform Qualtrics. The sample size was determined through a power analysis using G*Power (Faul et al. 2007), based on results of the previous studies (alpha err prob = 0.05, Power = 0.90) according to which a minimum sample size of 355 was needed to detect an effect size of $f = 0.20$ in an ANOVA comparing three groups. After excluding participants who did not complete the questionnaire and those who were not employed, our final sample included 353 participants (171 female, 175 male, 7 non-binary), with ages ranging from 20 to 60 (M = 33.14; SD = 9.22; for a complete description of the sample, see Table S1 in the Supporting Information).

9.2.2 | Procedure

The procedure was similar to that of the previous experiments but with some changes. First, participants were presented with a short task, which was not presented in Studies 1,2 and 3, in which they were asked to indicate whether they associated word stimuli with an unpleasant or pleasant feeling, on a scale from 1 to 100 (from now onwards called thermometer). The word list included tax-related words that were either specific (e.g., 'IVA', 'IRPEF', 'TARI'), generic (e.g., 'taxation') or generic with references to progressivity (e.g., progressive tax). Subsequently, we manipulated the tax proposal at three levels (generic tax, specific tax and multiple specific taxes). As dependent variables, we assessed participants' agreement with the tax proposals (as in the previous studies) and their likelihood to vote for this proposal. Perceived importance was again measured as a possible mediator. We then measured the same demographic variables assessed in the previous studies.

9.2.3 | Experimental Conditions

We asked the participants to imagine that various law reform proposals were presented to the government with the goal of wealth redistribution, aiming to reduce the economic disparity between the rich and the poor. Subsequently, participants were asked to read three possible tax proposals using a within-participants design so that participants saw all the three tax proposals. The first two tax proposals were identical to those in Study 3 (generic and specific conditions, no aim). A third proposal presented multiple specific taxes (Tari, VAT, car tax, health ticket).

9.2.4 | Measures

9.2.4.1 | Tax Attitudes. We measured attitudes towards the tax proposals through two items, namely 1. participants' agreement with each of the tax proposals presented 'How much do you agree with this proposal?' 2. Participant's likelihood of voting for a political party that promotes that tax proposal ('How likely is it that you would vote for this proposal?' from 1 = *not at all likely* to 100 = *very likely. Given the high correlation between the two, we averaged them into a single score of tax attitudes* ($r_{generic}$ = 0.88; $r_{specific\ \text{single tax}} = 0.94$; $r_{specific\ multiple\ taxes} = 0.95$).

9.2.5 | Perceived Importance

Perceived importance was measured through three items ('To what extent do you believe the policies presented above are important and useful?' from 0 = *not useful/important at all* to 100 = *very useful/important*; 'In general, how effective do you think this tax reform can be in reducing the gap between rich and poor people?' from 0 = *not effective at all* to 100 = *very effective*; 'In general, how much do you think this proposal has a general and systematic impact on society?' from 0 = *not at all* to 100 = *a lot*; $\alpha_{generic} = 0.88$; $\alpha_{specific\ \text{single tax}} = 0.89$; $\alpha_{specific\ multiple\ taxes} = 0.91$). In Study 3, Importance was assessed focusing on utility and importance. We here had the goal to enlarge the conceptualization of importance to capture the systematic change that a multitude of taxes could potentially convey. As such, we added two items to assess effectiveness and systematic impact. Given that the pattern of these three variables is highly coherent (and they are highly correlated), we here report results based on the average of the three items. However, detailed analyses of the individual items can be found in the Supporting Information.

9.3 | Results

9.3.1 | People Prefer Generic Description of Taxes Only If It Involves Progressivity

As a preliminary analysis, we explored results concerning the thermometer measure that we presented to participants before the manipulation. Paired-samples *t*-tests showed that, differently from previous results, participants preferred specific tax stimuli

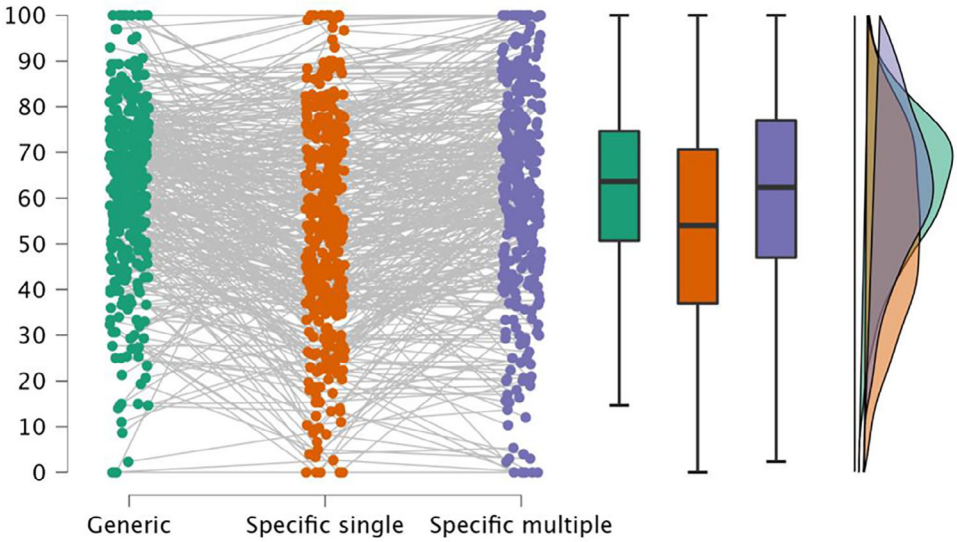

FIGURE 5 | The effect of condition on perceived importance attributed to progressive tax proposals (Study 4). Score range from 0 = *negative attitude* to 100 = *positive attitude*.

such as 'IVA' or 'IRPEF' (M = 33.99, SD = 15.09) to generic ones such as 'taxes' or 'taxation', (M = 29.99, SD = 16.95), $t = -6.09$, df = 352, Cohen's $d = -0.32$, $p < 0.001$. When generic stimuli included references to progressivity such as 'progressive taxation' or 'progressivity' (M = 37.29, SD = 16.31), however, they were preferred to both generic ones, $t = 20.32$, df = 352, Cohen's $d = 1.08$, $p < 0.001$, and specific ones, $t = 15.18$, df = 352, Cohen's $d = 0.81$, $p < 0.001$.

9.3.2 | The Effect of Condition on Perceived Importance of the Tax Proposals

To test our contrasting hypotheses, we ran a repeated measures ANOVA, with condition (three levels: generic, multiple specific taxes, single specific tax) as predictor and importance as dependent variable. As represented in Figure 5, results revealed that people perceived generic descriptions of taxes (M = 61.65, SD = 19.44) and specific descriptions of taxes including multiple taxes (M = 61.06, SD = 23.33) as more important, compared to a specific description of a single tax (M = 53.20, SD = 23.31), F (2, 704) = 37.45, $\eta_p^2 = 0.10$, $p < 0.001$. Post hoc tests with Holm correction (which is more appropriate for repeated measures post hoc tests; Maxwell 1980; Field 2024) showed no difference between generic description and description of multiple specific taxes ($p_{holm} = 0.59$), while a significant difference emerged concerning both the difference between generic and specific with a single tax, $t = 7.75$, SE = 1.09, $M_{difference} = 8.45$, $p < 0.001$, and specific with single and multiple taxes, $t = 7.21$, SE = 1.09, $M_{difference} = 8.86$, $p < 0.001$. Results remained robust after controlling for demographic characteristics, political orientation and meritocracy endorsement.

9.3.3 | The Effect of Condition on Tax Attitudes

As represented in Figure 6, results revealed that people have more positive attitudes towards progressive taxation when described in generic terms (M = 67.18, SD = 24.12) than when described in specific terms using multiple taxes (M = 57.62, SD = 29.54) and single taxes (M = 53.70, SD = 29.49), F (2, 704) = 51.68, $\eta_p^2 = 0.13$, $p < 0.001$. Post hoc tests showed that all the tax proposals differ from each other, with general tax proposals eliciting a more positive attitude towards progressive taxation both compared to multiple taxes ($t = 7.01$, SE = 1.36, $M_{difference} = 9.56$, $p_{holm} < 0.001$) and single tax ($t = 9.88$, SE = 1.36, $p_{holm} < 0.001$) taxes. Moreover, specific description with multiple taxes differed significantly from specific description with a single tax ($t = 2.87$, $SE = 1.36$, $M_{difference} = 3.92$, $p_{holm} < 0.001$). Results remained robust after controlling for demographic characteristics, political orientation and meritocracy endorsement.

9.4 | Mediation Analysis

We ran a multilevel mediation (lavaan package, Rosseel 2012) with the condition as predictor, importance as potential mediator and positive tax attitude as outcome variable. Results (see Figure 7) showed an indirect effect of generic and specific multiple taxes on positive tax attitudes through tax importance ($b = 0.16$, $SE = 0.03$, $p < 0.001$).

10 | Discussion

The findings of Study 4 shed light on the intricate dynamics underlying individuals' preferences for generic descriptions of taxes in the context of progressive taxation. First, we replicated the effect of a generic description of progressive taxation improving people's attitudes towards progressive taxation, in line with the previous studies as well as past literature (Roberts et al. 1994). Additionally, we also found that describing progressive tax proposals that include changes in multiple specific taxes (rather than a single tax) enhanced participants' positive attitudes towards these proposals, in line with the hypothesis that any changes to the overall tax system, will, by definition, be more

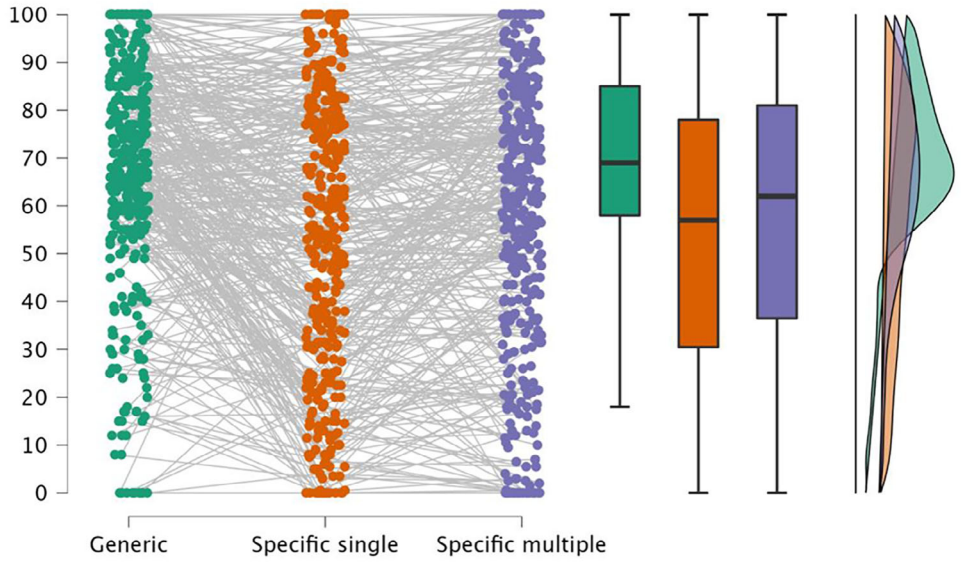

FIGURE 6 | The effect of condition on attitudes towards progressive tax proposals (Study 4). Score range from 0 = *negative attitude* to 100 = *positive attitude*.

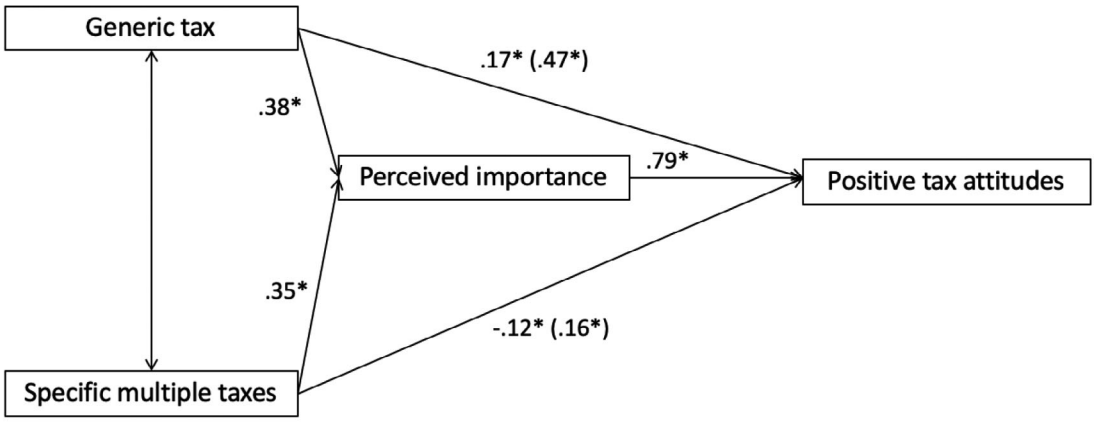

FIGURE 7 | Mediation model representing the relationship between a generic description of progressive taxes, specific description of multiple taxes and attitudes towards them statistically mediated by perceived importance (Study 4). Standardised coefficients are presented. Solid arrows and asterisks indicate significant paths. Asterisks indicate $p < 0.001$. *Note:* Generic and specific multiple taxes were compared to a specific single tax.

impactful than changes in a single constituent of the tax system (e.g., VAT only). The similarity of generic tax proposals and tax proposals involving multiple specific proposals may also be driven by the fact that aggregations of instances (in this case, taxes) also imply generalization, in line with the CLT. In summary, we can conclude that: 1. The effect of a generic description of tax proposals is comparable to that of a specific description involving multiple taxes, especially concerning the perception of importance of progressive proposals in addressing economic inequality, as also suggested by the indirect effect found. 2. Despite this, the impact of a general description on perceived importance and support for progressive taxation cannot solely be attributed to the fact that people presented with general statements envisage proposals containing multiple taxes. Instead, it encompasses a specific effect attributed to the use of generic language, as revealed by the difference in the post-hoc tests concerning attitudes. 3. Specific proposals involving multiple taxes are potentially beneficial in engendering a more profound systemic change, though it may not necessarily be the preferred option. In addition, the preference for tax proposals involving a systemic change might also emerge in relation to a sociocultural context in which spot actions are typically proposed to buffer problems related with compliance, instead of having a systemic approach.

Despite these insights, Study 4 presents some limitations. One key issue is that the study did not clearly distinguish the cognitive and behavioural components of attitudes. Given the practical relevance of progressive taxation, understanding the extent a persuasive message can improve not only attitudes but also behavioural intentions is here critical.

Additionally, the study did not manipulate the mediator (perceived importance), which would be essential for establishing a causal link between communicating taxes in generic terms and more positive attitudes towards taxation, via increased perception

of importance. To address these limitations, Study 5 was designed with two main improvements: It focuses on comparing taxes described specifically versus generically (removing the multiple taxes condition) and introduces an experimental manipulation of the mediator to directly test the proposed causal mechanism.

11 | Study 5

11.1 | Aim and Hypotheses

Study 5 aimed to verify the explanatory effect of perceived importance experimentally. To determine causality in a mediational model, we employed a blockage manipulation procedure (Pirlott and MacKinnon 2016): the study involved a 2 (specific vs. generic) × 2 (importance: low vs. control) between-participants design, in which half of the participants in the specific and generic conditions (manipulate as in Study 4) were exposed to the information that the presented tax proposal was not important (blockage condition). The other half was instead not given additional information; hence, importance could vary freely within the sample (control condition). We assessed tax attitudes as our dependent variable and included importance ratings as a manipulation check. Decreased importance ratings in the blockage (compared to the control) condition would provide evidence that the blockage manipulation was successful. In our preregistration (https://aspredicted.org/7bgz-6t8g.pdf), we predicted (1) when importance was varying freely (control condition), the effect of generic versus specific tax should emerge and replicate the patterns of the previous studies. We also predicted that (2) in the blockage condition, the effect of the generic versus specific condition on tax attitudes would decrease or disappear. We also expected to (3) replicate the mediation of importance ratings in the control condition. Given that the pattern of results was the same, we consider them here jointly, but separate analyses are available in the Supporting Information.

11.2 | Method

11.2.1 | Participants

We recruited 499 Italian adults from Prolific.co, making sure they were not the same participants recruited for the previous studies. The sample size was sufficient to detect a medium-small effect size ($f = 0.18$) with 95% power and $\alpha = 0.05$, in an ANOVA with four groups, according to a power analysis ran on G*Power (Faul et al. 2007).

Our sample included 235 women, 263 men and 1 non-binary person, with ages ranging from 18 to 68 (M = 34.39; SD = 9.96).

11.2.2 | Procedure

Similar to the previous studies, participants were first presented with a definition of progressive taxation, and subsequently with a progressive tax proposal that was either generic or specific (i.e., 'G. B. proposes a reform according to which the Government will apply taxes and tax rates [the VAT] on a progressive basis, based on the income of each citizen'; specific taxes were the same as in our previous studies). Participants in the blockage condition also read that the proposal was not important, that is, not efficient, not impactful and scarcely relevant. Participants in the control condition did not receive any additional information. As previously mentioned, a subset of participants ($n = 99$) was also asked to summarise the manipulation. At this point, we assessed perceived importance as a manipulation check and attitudes towards the tax proposal as a dependent variable. Finally, we assessed the same demographic variables included in the previous studies.

11.2.3 | Perceived Importance

Perceived importance was assessed through three items, as in the previous study: 'To what extent do you believe the policies presented above are important and useful?' from 0 = *not useful/important at all* to 100 = *very useful/important*; 'In general, how effective do you think this tax reform can be in reducing the gap between rich and poor people?' from 0 = *not effective at all* to 100 = *very effective*; 'In general, how much do you think this proposal has a general and systematic impact on society?' from 0 = *not at all* to 100 = *a lot* ($\alpha_{generic\text{-}control} = 0.83$; $\alpha_{generic\text{-}low} = 0.86$; $\alpha_{specific\text{-}control} = 0.82$; $\alpha_{specific\text{-}low} = 0.85$).

11.2.4 | Tax Attitudes

We measured attitudes towards the tax proposals through five items, namely, the two included in the previous studies, to which we added three items assessing behavioural intentions: 1. to share the proposal on social media; 2. to share the proposal with friends; and 3. to actively engage in the candidate's political campaign. Answers ranged from 1 = *not at all likely* to 100 = *very likely* ($\alpha_{generic\text{-}control} = 0.81$; $\alpha_{generic\text{-}low} = 0.89$; $\alpha_{specific\text{-}control} = 0.81$; $\alpha_{specific\text{-}low} = 0.85$).

11.3 | Results

11.3.1 | Manipulation Check: Tax Importance Rating

First, we ran a 2 (proposal: generic vs. specific) × 2 (importance: low vs. control) ANOVA on tax importance, to verify that the manipulation had an effect. Results showed that, predictably, there was a main effect of importance, $F(1, 495) = 16.06$, $p < 0.001$, $\eta^2 p = 0.03$, so that perceived importance was lower in the two blocked conditions (generic: M = 57.21, SD = 23.41; specific: M = 44.22, SD = 22.31), compared to the control ones (generic: M = 67.91, SD = 18.85; specific: M = 49.72, SD = 24.92). In line with Pirlott and MacKinnon's (2016) procedure, this suggests that the importance of manipulation was indeed valid. There was also an effect of proposal, so that generic proposals were perceived as more important than specific ones regardless of the importance manipulation, $F(1, 495) = 59.50$, $p < 0.001$, $\eta^2 p = 0.11$. The interaction was not significant, $F(1, 495) = 1.66$, $p = 0.199$, $\eta^2 p = 0.003$, although, as can be seen in Figure 8, the blockage manipulation, compared to the control condition, led to a significant drop in rated importance in the generic ($t = 3.77$, $M_{difference} = 10.70$; SE = 2.84, $p = 0.001$) but not in the specific condition ($t = 1.91$, $M_{difference} = 5.50$, SE = 2.88, $p = 0.22$).

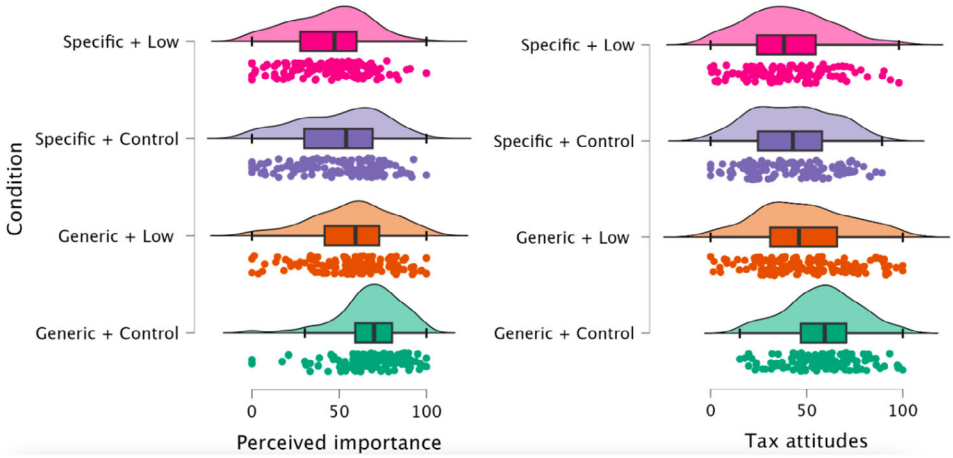

FIGURE 8 | Tax importance and tax attitudes by proposal and importance conditions.

Thus, providing information that the proposal was ineffective influenced participants' perception of the broad tax proposal but not of the specific tax proposal, which, even in the absence of the additional information, was already seen as relatively unimportant and ineffective.

11.4 | Tax Attitudes

A similar pattern emerged for tax attitudes (see Figure 8). In line with our first pre-registered hypothesis, we confirmed the main effect of tax proposal, $F(1, 495) = 38.55$, $p < 0.001$, $\eta^2 p = 0.07$, so that generic proposals ($M_{control} = 58.24$, $SD_{control} = 18.98$; $M_{low} = 48.65$, $SD_{low} = 24.00$) led to more positive tax attitudes than specific ones ($M_{control} = 42.54$, $SD_{control} = 21.34$; $M_{low} = 40.18$, $SD_{low} = 22.01$), regardless of importance. There was also a main effect of importance so that when manipulated importance was low, attitudes were less positive, $F(1, 495) = 9.44$, $p = 0.002$, $\eta^2 p = 0.02$. Again, the interaction was not significant, $F(1, 495) = 3.44$, $p = 0.064$, $\eta^2 p = 0.01$. However, in line with our second pre-registered hypothesis, the effect of the generic description on attitudes decreases (compared with the control condition) in the importance-blockage condition. There was a strong difference in attitudes between generic and specific tax proposals in the control condition ($t = 5.68$, $M_{difference} = 15.70$, $SE = 2.76$, $p < 0.001$), whereas the difference between the two tax conditions was considerably smaller in the blockage condition ($t = 3.09$, $M_{difference} = 8.47$, $SE = 2.74$, $p = 0.01$). Also, in line with the importance ratings, attitudes towards generic taxes changed as a function of the bockage manipulation ($t = 3.51$, $M_{difference} = 9.59$, $SE = 2.73$, $p = 0.003$), whereas attitudes towards specific taxes changed very little ($t = 0.85$, $M_{difference} = 2.37$, $SE = 2.77$, $p = 0.83$). Together, this data pattern suggests that, despite the absence of a significant interaction, the difference between the tax conditions is reduced but does not disappear entirely when the hypothesised mediator (importance) is blocked. This is in line with Pirlott and MacKinnon's observation that 'a more likely scenario is that mean differences in Y still exist as a function of X, although to a lesser extent' (32).

In line with pre-registration, we ran the mediation model with proposal as predictor, perceived importance as mediator and tax attitudes as outcome, only including participants in the control condition, and using 5000 bootstrap resamples. Results confirmed the mediation emerged in previous studies (indirect effect: $b = -12.00$, $SE = 1.99$, $p < 0.001$; results remain consistent when testing the three individual items of perceived importance as parallel mediators as reported in the Supporting Information).

Finally, for exploratory purposes, the same ANOVA was then run on time spent on the manipulation page, to have an indication of whether the complexity of elaboration of the two messages may have explained the proposal effect. Predictably, a main effect of importance emerged, as the text was much longer, $F(1, 495) = 49.38$, $p < 0.001$, $\eta^2 p = 0.09$; there was also a significant, but negligible, effect of the proposal, $F(1, 495) = 4.37$, $p = 0.037$, $\eta^2 p = 0.01$, with participants in the specific condition spending somewhat more time on the page. The interaction was not significant, $F(1, 495) = 0.83$, $p = 0.362$, $\eta^2 p = 0.002$. A mediation model was thus run including only the control condition, with proposal as predictor, time spent on the page as mediator and tax attitudes as outcome. The mediation was not significant ($b = 0.17$, $SE = 0.23$, $p = 0.475$), providing support for the evidence of Study 3 that complexity was not responsible for the generic versus specific effect.

11.5 | Discussion

Study 5 once again replicated the effect of the generic versus specific communication of tax proposals and the mediational role provided by perceived importance when values were allowed to vary freely. The attempt to manipulate importance through a blockage manipulation, however, provided peculiar results. While the manipulation impacted our variables in the form of a main effect, possibly suggesting a partial mediation, this was consistently small; furthermore, the predicted interaction was never significant, even though the difference between the control and low conditions was consistently smaller in the specific than generic condition, suggesting that the impact on the generic proposal was stronger, compared to that on the specific one. This was true not only for tax attitudes but also for perceived importance, which we intended here as a manipulation check: thus, participants' beliefs about tax importance were not overturned

entirely by additional, counter-attitudinal information about its importance. However, it was reduced to some degree, possibly suggesting that importance is a centra but not the only mediator. From an applied perspective, the relatively weak effect of manipulated importance is in line with the vast literature highlighting the role of individual beliefs and in determining tax attitudes and their resistance to change (Hennighausen and Heinemann 2015; García-Sánchez et al. 2020; Salvador Casara et al. 2023).

12 | General Discussion, Limitations and Practical Implications

From a theoretical perspective, our research offers a clear overview of the possible causal paths from CL to tax attitudes, specifically linked to the dimensions of generality versus specificity (Path 1), temporal distance (Path 2) and their interplay (Path 3). Our results show robust support for the first hypothesised path, while they do not yield evidence for the impact of temporal distance or the interaction between temporal distance and message specificity.

Our studies consistently show that people express more positive attitudes towards progressive taxation when framed as generic (as 'progressive taxes') than when referring to any specific single tax, even after accounting for potential moderators, including participants' political orientation, socioeconomic status, educational level and meritocratic beliefs.

Despite the observed pattern being consistent across studies, attitudes towards progressive taxes were somewhat more positive in certain studies (e.g., Study 1), compared to others (e.g., Study 5). One possible explanation for this is the use of a fictitious society manipulation in Study 1, as opposed to a real-world scenario, which may have increased the perceived importance of taxation and fostered more positive attitudes by detaching the concept from the current sociopolitical context. In line with this interpretation are the results by Andrade-Valbuena et al. (2024), where hypothetical technologies were perceived as more innovative (Andrade-Valbuena et al. 2024).

Moreover, in Studies 4 and 5 (compared to previous studies), the assessment of the attitude towards taxation was investigated with more questions addressing specific aspects of the taxation's value. This more specific assessment might have promoted a corresponding more detailed view of the issues, which might in turn have slightly lowered the overall attitude scores. Finally, differences in attitudes may also be influenced by the timing of data collection, as the studies were conducted in different years (2021–2024), alongside shifts in the political landscape in Italy, which could have shaped perceptions of progressive taxation. Indeed, the first study was conducted before Italy shifted towards a polarised rightwing leadership, in line with literature showing that conservatism is associated with tax aversion (Roosma et al. 2016; Botrić et al. 2021).

At the same time, the temporal construal does not engender attitude changes. Whether a progressive tax policy is planned for immediate implementation (next year) or projected several decades into the future, this temporal aspect does not seem to impact tax attitudes. These two distinct findings replicate earlier evidence from separate studies conducted across different countries (Roberts et al. 1994; Edlund 2003; Baron and McCaffery 2005).

From a CL perspective, it is somewhat surprising that temporal distance does not affect attitudes towards progressive taxation. However, our findings are consistent with the rather unstable pattern that emerged from prior studies, which at times found more positive self-generated thoughts and attitudes towards the distant object (e.g., Eyal et al. 2004; Herzog et al. 2007) and at times reduced intensity (rather than a change in direction) of positive or negative reactions towards the distant object (e.g., Williams et al. 2014). Since we had no pre-experimental attitude measures, the latter process is difficult to identify but may offer an interesting direction for future research. Moreover, a 25-year time frame may have been perceived as too long for participants, and a shorter time frame could potentially yield different results. Indeed, it is important to note that while a 25-year time frame was intended to create a clear psychological distance, prior research suggests that excessively distant time frames may lead to disengagement rather than increased abstraction (Eyal et al. 2004; Ledgerwood and Callahan 2012). Participants may have perceived the 25-year time frame as too remote or hypothetical, which could have diminished its impact on attitudes towards taxation. Future research could explore the effects of using different time frames (e.g., a few years rather than decades), taking into account not only individual differences about time perception but also systematic elements related to the current tax laws of specific countries.

In terms of processes, Studies 3 and 4 address potential mechanisms underlying the impact of specific versus generic construal on tax attitudes and highlight the explanatory role of perceived importance attributed to generic tax descriptions relative to specific ones. Generic tax proposals resulted in perceptions of increased utility and significance of tax progressivity, which was linked to more favourable attitudes. This pattern is consistent with prior literature suggesting that individuals operating at higher CLs tend to focus on essential attributes and overarching objectives (Liberman and Trope 1998; Dhar and Kim 2007), even if the major goal that was driving the support was a systemic important change in the taxation schema rather than an equality goal. In fact, specifying that taxes had the goal of *guaranteeing equal economic conditions to the whole population* had no effects on the evaluation of the taxes proposed (Study 3). In Studies 4 and 5, we also provided evidence that a general description of taxes underlies the reform of the entire tax system (as for involving multiple specific taxes in Study 4), which logically has a much greater impact, and hence be more useful, than if only one of its elements becomes more progressive (e.g., VAT). Drawing from a typical CL metaphor, in the context of taxation, seeing the complexity of 'the forest' or the 'multiplicity of the trees' may be more relevant than focusing on a 'single tree', in order to realise the importance of taxes. It must be noted however that perceived importance may be too strong an individual attitude to be affected by communication and additional information as highlighted by Study 5.

The positive effect of abstract language in enhancing the perceived importance of progressive taxation proposals may also be partly explained by the increased sense of agency that abstract

thinking provides. According to Vallacher and Wegner (1987), thinking in more abstract, 'why' terms, as opposed to focusing on concrete details of 'how', enhances agency by encouraging individuals to align their actions with broader goals and values. This heightened sense of personal involvement may lead to more active and authentic engagement with the proposed laws, fostering stronger support for progressive taxation policies.

Furthermore, this distinction between generic and specific communication strategies can be further understood through the lens of approach and avoidance motivation theory. Research suggests that general, abstract framings tend to activate approach-oriented motivations by highlighting the pro-social and collective benefits of progressive taxation (e.g., fostering social equity and fairness), whereas specific, concrete framings may invoke avoidance motivation by emphasising personal financial loss or costs associated with the taxes (Elliot and Thrash 2002). The general description of progressive taxation may thus encourage individuals to view taxes in terms of contributing to a greater societal good, prompting an approach motivation and more positive attitudes towards the policy, while specific descriptions could elicit avoidance tendencies due to perceived personal economic burden.

An additional consideration emerging from the literature is the role of politeness and psychological distance in tax-related messaging. As noted by Liberman et al. (2007) and Brown and Levinson (1987), the use of polite language can convey psychological distance and may align with the abstractness cues we employed in our study. Politeness, particularly when signalling higher imposition (such as taxes), may facilitate cooperation by softening the perceived burden of taxation. Future research could explore how variations in politeness—through changes in abstractness, future tense and hypotheticality—affect the reception of tax proposals.

Despite replicating the effect of the tax described in generic terms across five studies, our work is not without limitations. First, the generic condition reflects the status quo, at least in Italy, where income is taxed progressively. In contrast, the specific tax treatment does not mirror the current situation. Consequently, the preference for the generic tax reform might indicate a preference for no tax reform rather than any specific tax reform. Nonetheless, the interpretation of the obtained effect remains congruent with the mediator, perceived importance. Another limitation concerns the use of self-reported measures of attitudes, which may be subject to bias. Future studies could examine the effect of the communication of taxes in generic terms through implicit measures of attitudes.

Another limitation of our study is the lack of longitudinal data, which could provide a more comprehensive understanding of the long-term effects of the manipulation on attitudes towards progressive taxation. In fact, despite an initial positive response to generic descriptions of taxes, it is possible that such effects could diminish over time or lead to different outcomes when specific tax policies are implemented. Longitudinal data would allow us to track whether participants' initial favourable attitudes persist or if, over time, deeper reflection on personal consequences and policy specifics might lead to reactance or reduced support. By incorporating these data into future research, we can assess the efficacy and durability of tax reform interventions based on language.

Another consideration for future research is the operationalization of goals aimed at influencing attitudes towards taxation. In the present study, goals were described as superordinate, such as promoting equal economic conditions for everyone. However, a greater sense of meaning and personal relevance may be achieved by breaking down these broader aims into more concrete, actionable objectives, such as improving access to quality education and healthcare. Future studies could explore whether describing goals in terms of specific, tangible outcomes enhances participants' support for progressive taxation.

Additionally, in line with the significance of trust towards the government in influencing tax compliance (Wahl et al. 2010; Kirchler et al. 2008), a future perspective includes measuring the potential moderating effect of trust on the impact of specific (vs. generic) communication on attitudes towards progressive tax proposals.

Moreover, in Study 1, we used a role-playing manipulation, which could suffer from real-life implementation. While results from Studies 2–5 provide reassurance regarding the external validity of our findings, by focusing on hypothetical tax reforms in real-world societal contexts, since the proposed taxes are still fictitious, future research should investigate whether similar communication strategies are equally effective when applied to real tax policy proposals.

As another potential future direction, we recommend a deeper analysis of the other potential factors influencing individuals' positive attitudes towards progressive tax proposals described in generic terms. Specifically, further studies could examine people's expectations and emotional responses shaped by the communication strategies used to present these proposals. This could provide valuable insights into the psychological mechanisms driving public support or resistance to such policies.

Together, these studies enrich our understanding of why individuals tend to express support for redistribution yet are frequently reluctant to endorse concrete redistributive strategies, such as taxation. Moreover, they shed light on people's desire to change the system at its roots and call for future research investigating effective strategies to put these changes into practice. On a public policy front, our research can provide guidance to tax authorities, politicians and the media in crafting tax proposals that optimise the communication process to promote tax-based redistribution. To enhance public support for progressive taxation, information campaigns should adopt a relatively generalised approach that channels attention towards a general taxation schema rather than focusing on the specificities of single taxes. Alternatively, tax proposals should incorporate substantial changes across multiple taxes, thus fostering the perception of a systemic transformation.

Ethics Statement

Studies were approved by the institutional IRB board and all participants consented to study protocols and data use online. The present manuscript

follows ethical guidelines specified in the APA code of conduct and follows the authors' national ethics guidelines.

Conflicts of Interest

The authors declare no conflicts of interest.

Data Availability Statement

All materials, data and analysis scripts associated with this manuscript are openly available at the Open Science Framework (OSF): https://osf.io/hsr8m/?view_only=ae27fe9c1d92488da348b512a3924512.

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Supporting Information

Additional supporting information can be found online in the Supporting Information section.