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Is the Tax Consensus Heading for a Bump or a Cliff? The Current Generational Divide in Spaniards' Tax Attitudes

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Is the Tax Consensus Heading for a Bump or a Cliff? The Current Generational Divide in Spaniards' Tax Attitudes

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Abstract

The aim of this paper is to assess whether a generational divide in tax attitudes might be emerging in welfare states, potentially challenging the current constitutional consensus on taxation. Using Spain as a case study, we rely on the unique questionnaire included in the 2024 wave of the Spanish Institute for Fiscal Studies' Fiscal Barometer to examine whether such generational divide might be emerging in tax attitudes. Specifically, we are first to provide intergenerational evidence on whether current adult generations differ in their intrinsic motivation to pay taxes, their opinions about the redistributive aim of tax systems and their preferences regarding the direct-indirect tax mix. According to our results, Baby Boomers tend to express higher levels of tax morale and a wider acceptance of the tax system -particularly direct taxes- as a tool to redistribute income. In contrast, younger adult generations are found to embrace significantly lower levels of those same dimensions. These results raise the question of whether current levels of political and gender polarization over public policy may also contribute to an eventual generational divide in tax attitudes and eventually threaten the sustainability of the welfare state. Our additional analyses somewhat surprisingly find that younger male generations exhibit slightly stronger pro-tax attitudes than their female counterparts. Should these differences in preferences and tax attitudes become structural and entrenched, the current fiscal consensus may be heading for a cliff, and the sustainable funding of the welfare state might no longer be taken for granted. Several policy recommendations follow.

Keywords: tax consensus, tax attitudes, intergenerational divide, Spanish Institute for Fiscal Studies' Fiscal Barometer

JEL Codes: H26, J13, J14

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1. Introduction

Generational accounting in taxation is widely regarded as a central framework for assessing the intergenerational foundations of fiscal policy (Auerbach et al., 1994). However, in the context of rapidly ageing societies and rising intergenerational inequality (OECD, 2025), public spending in many advanced economies is increasingly financed by younger, less affluent cohorts while disproportionately benefiting older ones –who at the same time remain politically decisive voters (Forman and Mann, 2020; Barilari et al., 2025) –thereby potentially fostering an intergenerational divide in tax attitudes.

While the empirical evidence to date has yielded mixed results (illustratively, Jurney et al., 2017; Mangoting et al., 2020; Wildman et al., 2022), greater levels of political and gender polarization in many advanced economies may further fuel the emergence of a persistent generational divide (Nennsteil and Hudde, 2025; Van der Burg, 2026), ultimately undermining the existing intergenerational fiscal contract. Consequently, understanding how different cohorts perceive the legitimacy of the tax system —e.g. what taxes are levied, what they are used for, and how they are collected —is crucial for ensuring long-term fiscal sustainability (Luttmer and Singhal, 2014; Stantcheva, 2020).

This paper contributes to the literature by assessing whether a generational divide in tax attitudes might be emerging in Spain. This country represents a particularly relevant case study, as it has experienced several –if not all– of the key above mentioned trends that may contribute to the emergence of such a divide: rapid ageing, growing intergenerational inequality in market outcomes –especially regarding housing affordability-, increasing political polarization, and growing *de facto* bias in public spending toward older cohorts, partly driven by demographic and political dynamics (Conde-Ruiz and Galasso, 2023; Pérez-García, Dir., 2023; Conde-Ruiz and García-Rodríguez, 2025; Funcas, 2025). The empirical analyses rely on the unique and very recent questionnaire included in the 2024 wave of the Spanish Institute for Fiscal Studies' Fiscal Barometer (Instituto de Estudios Fiscales, 2025).

Specifically, to the best of our knowledge we are first to provide intergenerational evidence on some of the key pillars of any taxation system: whether adult generations differ in their intrinsic motivation to pay taxes (or tax morale), their opinions about the

redistributive role of the tax system as a whole, and their preferences regarding the direct-indirect tax mix. The main results of our estimations confirm the existence of heterogeneous intergenerational attitudes towards taxes, with older citizens being more willing to pay taxes, supporting to a larger extent the use of taxes as a redistributive tool, and preferring direct rather than indirect taxes for funding public policies.

As conjectured, these first results raise the question of whether current levels of political and gender polarization over public policy are also reflected in differences in tax attitudes across generations. Our additional analyses support this pattern. Somewhat surprisingly, younger male generations exhibit slightly stronger pro-tax attitudes than their female counterparts. As discussed in the final section of this paper, should these differences in preferences and tax attitudes become structural, the current fiscal consensus may be heading for a cliff, and the fiscal sustainability of the welfare state might no longer be taken for granted.

The paper is structured as follows. After this introduction, a review of the literature on the determinants of citizens' attitudes toward tax policy is included in section two, with a particular focus on the potential heterogeneity in attitudes towards taxes depending on age. In section three, we present the theoretical framework and hypotheses, and in section four, the empirical strategy and results. Section five presents the concluding remarks and policy recommendations.

2. The impact of ageing on citizens' views on taxation policy: literature review

2.1 The determinants of citizens' fiscal attitudes

A substantial body of empirical literature has examined the factors underlying citizens' fiscal attitudes toward the three pillars upon which tax systems are built— the determinants of tax morale, preferences over the distribution of the tax burden, and expectations regarding the distributive outcomes of the tax system. While early models were based on the *homo economicus* paradigm, highlighting the cost-benefit foundations of citizens' attitudes toward tax policy –including tax evasion decisions (Allingham and Sandmo, 1972), recent developments understand tax policy as a multidimensional phenomenon (Bartels, 2005; Chetty et al., 2009; Martinez-Vazquez, 2025; Alm, 2026).

Overall, current evidence underscores that citizens' attitudes toward taxation are shaped by a combination of individual, social, and institutional factors (Kleven, 2014; Stantcheva, 2020; Bruns et al., 2024). Moreover, the literature has emphasized the connection between citizens' preferences for redistribution and progressive taxation (Ackert et al. 2007; Barnes, 2015; Ballard-Rosa et al., 2017). In this section, we will review the main findings of the literature that explain citizens' attitudes toward taxes.

Regarding individual-level factors, the literature provides empirical evidence on the importance of socioeconomic characteristics (Kleven, 2014; Stantcheva, 2020). Specifically, there are numerous studies that focus on the role of income in the formation of fiscal attitudes, using alternative dimensions: from the impact of current income (Gemmel et al., 2004; Ackert, Martínez-Vázquez and Rider, 2007; Jaime-Castillo and Sáez-Lozano, 2016), to analyses of the effect of individuals' position in the income distribution -real or perceived- (Slemrod, 2006; Cruces et al., 2013; Fernández-Albertos and Kuo, 2018), as well as social mobility (Piketty, 1995; Alesina et al., 2018). Other individual characteristics that affect fiscal preferences include educational attainment (Edlund, 2003; Torgler, 2005a, 2005b), gender (Bozanno and Scabrosetti, 2024), marital status (Torgler, 2006), employment status (Daude et al., 2013), risk aversion (Gartner et al., 2017), and whether individuals are net beneficiaries of public spending or not (Falkinger, 1988; Barnes, 2015, 2022), among others.

The literature has also emphasized the importance of individuals' value systems and beliefs as key factors in shaping fiscal attitudes as well. These values may be intrinsic or normative -such as political ideology (Stantcheva, 2020; Bremer and Bürgisser, 2025), or religiosity (Alm and Torgler, 2004; Torgler, 2006; Torgler and Schneider, 2007).

Moreover, the socio-institutional context in which citizens live also shapes their fiscal preferences. Accordingly, attitudes toward the tax system are influenced both by feedback from the system itself and by perceptions of others' behavior and circumstances. These include levels of trust in democracy, public institutions and civil servants, society, and government (Alm and Torgler, 2004; Torgler, 2005a; Torgler and Schneider, 2007; Cummings et al., 2009; Bremer and Bürgisser, 2025; Koumpias et al., 2021); concerns about existing or perceived inequality (Ackert, Martínez-Vázquez and Rider, 2007; Franko et al., 2013; Cruces et al., 2013); perceptions of vertical and horizontal fairness in

the tax system (Spicer and Becker, 1980; Roosma et al., 2016; Kalleitner and Bobzien, 2024); and levels of knowledge about taxation (Eriksen and Fallan, 1996; Bennani and Neuenkirch, 2023).[1]

Finally, from an international comparison point of view, other contextual characteristics, such as countries' ethnic and linguistic fragmentation or the size of the shadow economy, have also been shown to explain cross-country differences in citizens' fiscal attitudes (Alm and Torgler, 2006; Lago and Lago, 2010).

In the case of Spain, since the restoration of democracy in the late seventies, Spaniards have overwhelmingly favored the natural tax consensus linked to any welfare state (Encarnación, 2003; Martinez-Vazquez and Torgler, 2009; Camarero et al., 2013; Torregrosa-Hetland, 2015). More specifically, despite higher levels of tax fraud with respect to other European peers, empirical evidence indicates that progressive taxation and increases in the tax burden have historically enjoyed broad public support if additional revenues were earmarked toward social spending and fighting climate change, or passed in response to major crises (Calzada and Del Pino, 2008; Jaime-Castillo and Sáez-Lozano, 2016; Loureiro et al., 2013; Lago-Peñas, 2022; Durán et al., 2025).

2.2 The impact of age on citizens' fiscal attitudes

Among the individual characteristics that influence the formation of fiscal attitudes, the literature offers ample empirical evidence on the relevance of citizens' age. Age appears to be a relevant determinant of tax morale and preferences regarding the distribution of the tax burden, as well as for individuals' expectations about the outcomes of the tax system.

The analysis of the impact of age on citizens' fiscal attitudes has been approached from two major perspectives. On the one hand, the literature on life-cycle theory suggests that individuals' fiscal preferences are conditioned by their stage in life, changing as they grow older. According to this approach, universal patterns in fiscal preferences should be observed among individuals of the same age, even if they belong to different generations.

[1] Taking tax morale as an illustration, Frey and Koppa (1986) highlighted that it is not the real probability of tax inspections and the real level of sanctions, but citizens' perception of those elements that shapes their willingness to pay taxes, sometimes because they have a positive opinion of public services (Alm et al., 1992).

Life-cycle stage shapes tax preferences by affecting income, wealth, political position, perceived taxation, and time horizon (Modigliani and Brumbert, 1954; Meltzer and Richard, 1982). Three phases are typically distinguished: a formative or young working-age stage, associated with a preference for lower taxes; a consolidation stage, marked by rising income and greater acceptance of higher taxes; and a distributive stage, oriented toward ensuring income security and access to benefits such as healthcare and pensions.

Following this approach, many studies support the argument that older citizens are more willing to bear higher taxes and are more supportive of progressive taxation (Macmanus, 1995; Gartner et al., 2017; Barnes et al., 2022; Gartner et al., 2017; Stiers et al., 2025), likely because they expect greater benefits from public spending –notably from pay-as-you-go pension systems–, whereas younger individuals are less intensive users of public services and thus tend to prefer lower taxes (Sørensen, 2013). In this vein, Day and Day (2021) specifically link these preferences for lower income taxation to its interaction with the pension system design. Overall, Bremer and Bürgisser (2025) show that support for tax cuts declines when they threaten public spending or increase debt, with older citizens being particularly opposed due to their preference for maintaining public services. Finally, Slemrod (2006) emphasizes perceived rather than legal tax incidence, arguing that age shapes tax preferences indirectly through differences in employment status, income sources, and savings, which affect how taxpayers perceive their tax burden.

In this same vein, Alesina and Giuliano (2011) provide additional insights into life-cycle theory. In contrast to previous findings, they argue that support for redistribution and progressive taxation follows a U-shaped pattern over the life cycle: younger individuals are more supportive due to their lower incomes; support declines in middle age as earnings peak and tax burdens become more salient; and it rises again in later life, with older individuals tending to favor progressive labor income taxation to fund social spending, while tending to oppose taxes on savings and wealth in particular, which are more likely to affect them directly (Bischoff and Kusa, 2015).

On the other hand, the generational (cohort-based) approach proposes that fiscal preferences may be shaped by the circumstances experienced by each generation, especially during youth, when citizens' political attitudes tend to take shape (the so-called impressionable years). These experiences lead each cohort to develop lasting generational

political identities and values throughout their lives, including attitudes toward government, taxation, and public spending. Thus, generations that experience major historical events during their formative years—such as economic crises, wars, or significant political changes—develop particular fiscal values and preferences that remain stable despite life-cycle variations.

The empirical evidence of this latter hypothesis is mixed. Jurney et al. (2017) find that Baby Boomers and generations X and Y exhibit significant differences in their preferences regarding vertical equity objectives and the implementation of progressive taxation. Younger cohorts (Y-Millenials) express a lower preference for progressive taxation and display more tolerant attitudes toward non-compliance. Conversely, Mangoting et al. (2020) find that Generations X, Y, and Z do not show meaningful differences in their perceptions of equity, taxpayer satisfaction, and social interaction as key elements for tax compliance. Similar results are found by Chowdhury et al. (2022), who show an important intergenerational transmission of fiscal attitudes within families. Finally, Levy and Razion (2025) highlight a specific dynamic for the social learning of political preferences, whereby cohort effects emerge endogenously from the political decisions of previous generations. In other words, the relationship between tax policy and tax attitudes appears to be mutually reinforcing.

As a complementary approach to each generation's circumstances, part of the literature has emphasized the so-called "period effects", suggesting that there may be temporary but powerful influences that affect all age groups equally and can shape both life-cycle patterns and generational trends. Major events can trigger immediate shifts in public opinion across all age categories, regardless of generational cohort. These period effects typically do not have lasting influence and tend to fade in the long run once the triggering event loses relevance. Empirical evidence of this kind of effect can be found in Durán et al. (2025), who show that citizens who lived through the Covid-19 pandemic displayed a notable acceptance of public spending or even an increase in their willingness to pay taxes. Similar results were obtained by Olivera and Kerm (2022).

Another relevant line of research is the study of preferences for different types of taxes. Some research examines how age influences the relative preference for income versus consumption taxes. Fullerton and Metcalf (2002) and De la Cuesta et al. (2023) argue

that the lower visibility of indirect taxes leads to a general preference for them, a pattern that is especially pronounced among working-age adults with higher labor incomes.

Additional studies analyze attitudes toward taxes on wealth. Kopczuk and Slemrod (2003) show that support for inheritance taxes increases with age, as a result of intergenerational equity considerations and a lower likelihood that older individuals will accumulate additional taxable wealth in the future. Regarding taxes on real-estate wealth, Fischel (2001) finds that older individuals show strong opposition to recurrent property taxes, a result consistent with the high concentration of homeownership in this age group.

With respect to Spain, despite a general positive relationship between attitudes toward taxation and age, all age groups have traditionally favored progressive taxation and welfare policies (Camarero et al., 2013; Torregrosa-Hetland, 2015). The recovery from the Great Recession, although more painful for younger generations, did not erode their support to welfare policies (Calzada and Del Pino, 2019). However, recent trends have seemingly weakened younger generations' attitudes toward taxation (Instituto de Estudios Fiscales, 2025; Sempere, 2026).

3. A simple theoretical framework and formal testing hypotheses

As pointed out above, the aim of this paper is to study whether citizens' attitudes toward the three core pillars of the Spanish tax system –tax morale, preferences regarding the role of taxes in income redistribution, and preferences regarding the direct/indirect tax mix –are shaped by and potentially differ across individuals' generation. The theoretical and empirical literature reviewed in the previous section suggests a more recent potential shift in fiscal attitudes among younger cohorts (Nennsteil and Hudde, 2025; van der Burg, 2026; Sempere, 2026). This intergenerational divide may align well with the generational (cohort-based) approach, and might have arisen possibly from differing economic experiences, unequal expectations of future benefits, and/or distinct perceptions of fiscal fairness and the sustainability of the system.

In this line of thought, while Spanish Baby Boomers and Generation X grew in contexts of stable economic growth and greater job opportunities that allowed them to accumulate wealth, Millenials (Ys) and Generation Z have dealt with more precarious labor markets, which may have lowered their fiscal attitudes and expectations about the basic fiscal

contract with the state (Pérez-García, Dir., 2023; Conde-Ruiz and García-Rodríguez, 2025). These effects can be reinforced by each generation's views and expectations with respect to the evolution of the welfare state and, specifically, the public pension system. Whereas Boomers and Xs have been confident in receiving sufficient pensions after retiring from the labor market, Millenials and Zs may distrust this kind of thinking and have questions about the future of the public pension system. Another environmental characteristic that may foster the intergenerational divide is the different political and historical contexts in which each generation became adult. While Boomers and Xs lived their "impressionable years" in contexts characterized by trust in institutions and governments supportive of welfare state expansion in Spain, this trend may have reversed in the last decades due to the Great Recession, the Pandemic, the effects of economic globalization and AI adoption, etc. (Encarnación, 2003; Camarero et al., 2013; Marí-Klose et al., 2022).

Using this simplified theoretical framework, we would expect the existence of heterogeneous fiscal attitudes among citizens depending on the generation they belong to. This leads us to formulate the following first hypothesis to test later in the paper:

H1: There is an intergenerational divide in citizens' attitudes toward taxation.

Furthermore, building on contextual factors and the scarce empirical literature that has found empirical evidence on the intergenerational heterogeneity of fiscal attitudes (Jurney et al., 2017), we are expecting Boomers and Xs to have more similar fiscal preferences, and while differing from the earlier generations, Millenials and Zs are also expected to be homogeneous in fiscal attitudes as well:

H2: The generational divide runs more fundamentally between Boomers and Generation X, on one side, and Millennials and Generation Z, on the other.

We further hypothesize a structural shift in fiscal attitudes among younger cohorts (Millenials and Zs), who express a more prevalent anti-tax discourse (Instituto de Estudios Fiscales, 2025; Sempere, 2026), with respect to older cohorts (Boomers and X). Therefore, negative fiscal attitudes in one dimension -for example, tax morale- tend to coincide with negative preferences on the other two dimensions under analysis, preferences for redistribution and the direct/indirect tax mix:

H3: There is a defined multidimensional (tax morale/redistribution/tax mix) intergenerational divide in tax attitudes.

These hypotheses are tested in the following section.

4. Empirical analysis

4.1 Data and identification strategy

The empirical analysis relies on data from the 2024 wave of the Spanish Institute for Fiscal Studies' Fiscal Barometer, a national annual survey conducted by the Spanish Ministry of Finance. The Barometer is designed to gauge public opinion on the tax and benefit system, with a particular focus on tax compliance, including evasion, and filing; this focus makes this data set uniquely suited to the objectives of this paper.

The 2024 wave, which gathered the views of around 4,000 individuals, contains a special questionnaire that allows us to address not only citizens' tax morale –covered in the main questionnaire– but also their views on the aims and structure of the tax system. In this vein, the following descriptive results can be highlighted (Instituto de Estudios Fiscales, 2025). First, while over 60 % of respondents find tax evasion unjustifiable, the share of the population holding this view has declined since the COVID-19 pandemic struck. Second, fewer than 60 % of interviewees consider taxes suitable for reducing social inequalities, with support of this latter view increasing with age. And third, more than two thirds of respondents favor direct over indirect taxes, a preference that also increases with age.

To test the above formulated hypotheses, we carry out three empirical exercises. The first estimation aims to contrast whether there is a generational divide in the view that tax evasion is unjustifiable. Using the same generational approach, the second exercise examines whether views on the suitability of taxes for reducing social inequalities differ across generations. Last, the third empirical exercise explores whether a generational divide emerges in preferences for direct over indirect taxation.

Building on the theoretical and empirical literature reviewed in the previous section, we also expect fiscal attitudes to be shaped, among other things, by a vector of citizens' individual characteristics –including age– and values, as well as by perceptions about the

socio-institutional context in which they live. Thus, we have the following basic specification:

$$Attitudes\ toward\ taxation_i = f\ (Generation_i, Individual_i, Social_i, Institutional_i) \quad [1]$$

where i denotes a specific individual. $Attitudes\ toward\ taxation_i$ is the dependent variable; $Generation_i$ is a vector of the independent variables of interest that classifies respondents into generational groups (Baby Boomers and Generations X, Y-Millenials, and Z); $Individual_i$ represents a vector of specific individual characteristics and values; $Social_i$ includes information regarding third-party behavior; and $Institutional_i$ incorporates citizens' assessment of the tax and benefit system.

Tables A.1 and A.2 in the Appendix provide the complete list of all variables included in the estimations and their respective descriptive statistics. Their operationalization, which is also described there, aligns with previous studies using the Fiscal Barometer (illustratively, Giachi, 2014; Herrero et al., 2018). Given the discrete nature of the dependent and independent variables, we conduct the empirical estimation exploiting probabilistic probit models.

Regarding the definition of our dependent variables, for the first empirical exercise, aimed at contrasting whether there is a generational divide in citizens' views on tax morale, we rely on the widely accepted definition of tax morale as the belief that tax evasion is unjustifiable (Feld and Frey, 2007). Thus, the dependent variable scores 1 when the individual agrees or strongly agrees with that statement, and 0 if the interviewee thinks sometimes evasion can be justified or that tax fraud is an inherent and widespread feature of taxation. For the second estimation, which examines the eventual existence of a generational divide in views on the suitability of taxes for reducing social inequalities, the dependent variable is defined as a dummy that takes a value of 1 when the respondent agrees or strongly agrees with this view, and 0 if the interviewee disagrees or strongly disagrees. Finally, the dependent variable capturing citizens' preferences for direct over indirect taxation is defined as a dummy equal to 1 when the interviewee agrees or strongly agrees with this view, and 0 if the interviewee disagrees or strongly disagrees.

As for our variables of interest, we follow the widely used definitions by the Pew Research Center to assign respondents to different generations. In doing so, we define Generation

Z as individuals born between 1997 and 2012, Millenials as those born between 1981 and 1996, Generation X as those born between 1965 and 1980, and Boomers as those born between 1946 and 1964 (Dimock, 2019). Due to collinearity between Baby Boomers and Generation X, the hypotheses are tested sequentially by comparing each of these two cohorts with Millennials and Generation Z.

Regarding the vectors of control variables, they aim at capturing individual characteristics and values, social factors, and institutional features -particularly about the perceived functioning of the tax and benefit system- that may influence individuals' views on taxation.

First, to account for individual characteristics and values, we consider respondents' sex, marital status, income, educational level, size of the municipality where they live, whether they live in a *foral* region (Navarre or the Basque Country, which have different fiscal arrangements from all other regions in Spain), occupation, and nationality, distinguishing between Spanish citizens and resident immigrants. In addition, given its relevance to taxation, we also control for whether the respondent is a taxpayer and whether she relies on a tax advisor to comply with the tax filing obligations.

Second, we consider third-party behavior related to the tax and benefit system. To this end, we control for respondents' beliefs about others' overuse of public services and benefits, as well as perceptions of third-party behavior in terms of tax compliance. Specifically, we account for citizens' views on the evolution of tax evasion and their perceptions about the persistence of tax evasion among specific socioeconomic profiles.

We control also for institutional factors that capture individuals' assessment of the tax and benefit system, both in absolute terms and relative to the European average as a benchmark. Moreover, as a general proxy for the use of public services, we control for whether respondents report having needed public health services in 2024.

4.2 Estimation results

Table 1 reports the results obtained for the three different estimations. Overall, as we will explain below, the empirical results substantially, though not entirely, support the hypotheses formulated above. Nevertheless, as noted in previous section, due to collinearity issues, the analyses are conducted using two alternative specifications: one

excluding Generation X and the other excluding Boomers as independent variables.[2] We proceed to analyze in more depth the results in what follows.

In the first estimation, regarding tax morale (columns 1 and 2 in Table 1), we find evidence of a generational divide, with all "generation" variables displaying statistically significant coefficients. Specifically, we observe that Boomers have a lower tolerance to tax evasion than those belonging to Generation X, Millenials and Generation Z. Furthermore, the negative marginal effects seem to be larger as respondents become younger, with Zs having almost three times lower probability than Xs of not accepting tax evasion. Moreover, heterogeneity in preferences seems stronger between Boomers and the other generations.

Table 1: Baseline estimation results

	Tax morale		Taxation for Equality		Favoring direct taxation	
	[1]	[2]	[3]	[4]	[5]	[6]
Variable	**Marginal Effects (p-value)**	**Marginal Effects (p-value)**	**Marginal Effects (p-value)**	**Marginal Effects (p-value)**	**Marginal Effects (p-value)**	**Marginal Effects (p-value)**
Gen Z	-0.19 (0.00***)	-0.31 (0.00***)	-0.04 (0.27)	-0.10 (0.02**)	-0.13 (0.00***)	-0.19 (0.00***)
Millenial	-0.09 (0.00***)	-0.20 (0.00***)	-0.03 (0.30)	-0.08 (0.01***)	0.00 (0.88)	-0.06 (0.04**)
Gen X		-0.11 (0.00***)		-0.05 (0.05**)		-0.07 (0.01***)
Boomer	0.11 (0.00***)		0.05 (0.06*)		0.05 (0.03**)	
Women	0.04 (0.05*)	0.04 (0.06*)	-0.09 (0.00***)	-0.09 (0.00***)	-0.03 (0.07*)	-0.03 (0.06*)
Couple	0.19 (0.41)	0.02 (0.40)	0.06 (0.02**)	0.06 (0.02**)	0.04 (0.05*)	0.04 (0.05*)
Immigrant	-0.07 (0.10)	-0.07 (0.10)	-0.10 (0.03**)	-0.10 (0.03**)	0.03 (0.41)	0.03 (0.41)
Higher income	0.04 (0.26)	0..04 (0.27)	0.02 (0.66)	0.02 (0.67)	-0.01 (0.77)	-0.01 (0.74)
Urban	-0.04 (0.85)	-0.01 (0.81)	0.04 (0.11)	0.04 (0.12)	0.01 (0.62)	0.01 (0.64)
Rural	-0.05 (0.18)	-0.05 (0.17)	0.01 (0.81)	0.01 (0.83)	-0.05 (0.10*)	-0.05 (0.10*)
Foral	0.01 (0.85)	0.01 (0.84)	0.09 (0.02**)	0.09 (0.02**)	0.04 (0.24)	0.04 (0.25)
Tertiary Eduation	-0.02 (0.48)	-0.01 (0.50)	0.00 (0.97)	0.00 (0.96)	-0.02 (0.34)	-0.02 (0.37)
Far-right	-0.21 (0.00***)	-0.21 (0.00***)	-0.19 (0.00***)	-0.19 (0.00***)	-0.05 (0.32)	-0.05 (0.33)
Far-left	0.02 (0.69)	0.02 (0.67)	0.04 (0.56)	0.04 (0.56)	0.01 (0.83)	0.01 (0.81)
Businessperson	-0.05 (0.10*)	-0.05 (0.10*)	-0.10 (0.00***)	-0.10 (0.00***)	-0.03 (0.35)	-0.02 (0.39)
University student	-0.10 (0.05**)	-0.10 (0.05*)	0.03 (0.60)	0.03 (0.59)	-0.08 (0.11)	-0.07 (0.13)
Unemployed	0.00 (0.96)	0.00 (0.95)	0.12 (0.07*)	0.12 (0.07*)	0.10 (0.08*)	0.10 (0.07*)
Civil servant	0.07 (0.10*)	0.07 (0.10*)	0.02 (0.65)	0.02 (0.64)	0.03 (0.45)	0.03 (0.39)
Health Service user	-0.03 (0.28)	-0.03 (0.27)	-0.00 (0.98)	-0.00 (0.97)	0.00 (0.86)	0.00 (0.91)
Overuse	-0.02 (0.27)	-0.02 (0.26)	0.02 (0.35)	0.02 (0.35)	0.05 (0.00***)	0.05 (0.00***)
Worse than Europe	-0.00 (0.97)	-0.00 (0.99)	-0.13 (0.00***)	-0.13 (0.00***)	-0.02 (0.20)	-0.02 (0.19)
Good management	-0.00 (0.86)	-0.00 (0.87)	0.17 (0.00***)	0.17 (0.00***)	0.03 (0.10*)	0.03 (0.10*)
No taxpayer	-0.06 (0.14)	-0.06 (0.14)	-0.09 (0.05*)	-0.09 (0.05*)	-0.03 (0.53)	-0.03 (0.50)
Concrete evaders	0.07 (0.00***)	0.07 (0.00***)	0.09 (0.00***)	0.09 (0.00***)	0.11 (0.00***)	0.11 (0.00***)

[2] As anticipated in the previous section, due to collinearity problems, we cannot use both variables within the same specification. In the same vein, due to collinearity issues, the variable 'secondary education' has been excluded from the models. Although studies typically account for individuals whose highest educational level is secondary education, the Variance Inflation Factor (VIF) of this variable exceeds the threshold of 5 (James et al., eds., 2013), and it was therefore eliminated from the estimations. While this is a stricter criterion than the commonly used threshold of 10 (Kim, 2019), the variable 'secondary education' did not reach statistical significance in any of the models in any case.

Tax evasion increased	0.05 (0.02**)	0.05 (0.02**)	-0.10 (0.00***)	0.10 (0.00***)	-0.02 (0.29)	-0.02 (0.31)
Tax advisor	-0.03 (0.15)	-0.03 (0.16)	-0.01 (0.80)	-0.01 (0.81)	0.01 (0.49)	0.01 (0.48)
N	3993	3993	3993	3993	3993	3993
Log. pseudolikelihood	-2529.90	-2528.86	-2531.20	-2530.90	-2307.86	-2305.29
Wald Chi2	(25) 137.92	(25) 137.82	(25) 271.06	(25) 271.63	(225) 112.05	(25) 115.47
Prob > Chi2	0.00	0.00	0.00	0.00	0.00	0.00
Pseudo R^2	0.05	0.05	0.08	0.08	0.04	0.04
% correctly classified	62.41 %	62.36 %	63.58 %	63.63 %	71.99 %	71.99 %

*** Significant at 1 %; ** significant at 5 %; * significant at 10 %.
Source: own elaboration.

Regarding the second estimation (columns 3 and 4 in Table 1), the results also provide strong evidence of a generational divide in attitudes toward the redistributive role of taxation. Once again, this generational divide separates Boomers –who favor taxation as a policy means to diminish inequality– from the rest of the population.

Turning to the third estimation (columns 5 and 6 in Table 1), the results for our variable of interest, "favoring direct taxation," largely coincide with those obtained in the two previous estimations. There appears to be a generational divide between Boomers and the rest of the population regarding the preferred mix of direct and indirect taxation. While Boomers tend to favor direct over indirect taxes, all other generations exhibit the opposite preference.

Regarding the results for our control variables, generally they behave similarly across all regression specifications and display results that are in line with those in the previous literature. Starting with the analysis of the determinants of tax morale, we find a positive impact of being a woman or a civil servant. Those that think that tax evasion has increased and that specific groups systematically engage in elusion conduct tend to express higher levels of tax morale. In contrast, those who place themselves ideologically on the far right, businessmen, and university students display lower levels of tax morale. Overall, and again also in line with the findings in the previous literature, the determinants of tax morale encompass individual, social and institutional factors.

The same holds for the results of our second estimation, where the endogenous variable is citizens' opinions on the suitability of taxes for reducing social inequalities. Columns 4 and 5 in Table 1 show that being a woman, an immigrant, placing oneself on the far right, being a business owner, not being a taxpayer, perceiving an increase in tax evasion, and believing that the Spanish fiscal package (public services and taxes) is worse than in the

rest of Europe all reduce the likelihood of holding a positive view about the usefulness of taxes for reducing social inequalities. On the contrary, living as a couple, residing in a *foral* region (Navarre and the Basque Country), being unemployed and considering that public services are well managed increases the probability of thinking about taxes as a good means to reduce social inequalities.

Last, citizens' preferences for direct versus indirect taxes also seem to be shaped by individual, social and institutional factors. Being a woman and residing in a rural municipality negatively affects the probability of preferring direct over indirect taxes. Conversely, living as a couple, being unemployed, thinking that citizens tend to overuse public services, considering that public services are well managed and believing that specific groups of people systematically evade taxes increases the probability of preferring direct over indirect taxation.

Based on the results obtained, we can conclude on the strong presence of an intergenerational divide in citizens' attitudes toward taxation, specifically between Boomers and the rest of the population –supporting H1 and partially rejecting H2. Furthermore, the empirical evidence suggests that this intergenerational divide in Spain is multidimensional, supporting the idea that age shapes citizens' preferences regarding different aspects of taxation, thus confirming H3.

Having arrived at these conclusions, we further would like to ask whether the current context of political polarization and gender division in Spain requires to extend our empirical analysis by incorporating the interaction of gender and ideological differences with belonging to different generations as new defined explanatory variables (Mayordomo, 2021; Miller, 2025). This is the aim of the next section.

4.3 Additional checks: evidence on the role of interaction between political and gender polarization with different generations

We now proceed to perform some additional checks by including interaction terms between citizens' gender and belonging to a certain generation on the one hand, and between ideology and individual's generation, on the other. The results of the estimations are reported in Tables 2 to 4 below. While the results of the single control variables remain

largely the same as in the baseline estimations, we find some interesting additional results that are worth highlighting.

The extended estimation results for tax morale are presented in Table 2. Both female and male young adults tend to exhibit lower levels of tax morale than older individuals, with the marginal effects being significantly stronger for younger males than for females. Once we interact age with ideology, similar negative effects are found for Boomer, Millenial and Xs individuals that place themselves ideologically in the far right, irrespectively of their sex. In this case, extreme ideology tends to erase any previous heterogeneity found between boomers and other generations.

Table 2: Tax morale additional estimation results

	[1]	[2]		[3]	[4]
Variable	**Marginal Effects (p-value)**	**Marginal Effects (p-value)**	**Variable**	**Marginal Effects (p-value)**	**Marginal Effects (p-value)**
Gen Z Women	-0.08 (0.06*)	-0.12 (0.01***)	**Gen Z Men**	-0.26 (0.00***)	-0.26 (0.00***)
Millenial Women	-0.02 (0.50)	-0.05 (0.07*)	**Millenial Men**	-0.10 (0.00***)	-0.11 (0.00***)
Gen X Women		-0.01 (0.65)	**Gen X Men**		-0.00 (0.93)
Boomer Women	0.17 (0.00***)		**Boomer Men**	0.05 (0.05*)	
Gen Z far-right	-0.06 (0.66)	-0.08 (0.55)	**Gen Z far-right**	0.00 (0.98)	-0.00 (0.99)
Millenial far-right	-0.27 (0.00***)	-0.30 (0.00***)	**Millenial far-right**	-0.27 (0.00***)	-0.28 (0.00***)
Gen X far-right		-0.28 (0.00***)	**Gen X far-right**		-0.29 (0.00***)
Boomer far-right	-0.30 (0.01**)		**Boomer far-right**	-0.32 (0.00***)	
Couple	0.06 (0.01***)	0.07 (000***)	**Couple**	0.04 (0.05**)	0.05 (0.03**)
Immigrant	-0.08 (0.07*)	-0.06 (0.15)	**Immigrant**	-0.07 (0.12)	-0.07 (0.11)
Higher income	0.04 (0.23)	0.04 (0.26)	**Higher income**	0.05 (0.15)	0.05 (0.14)
Urban	-0.00 (0.93)	0.02 (0.79)	**Urban**	0.00 (0.82)	0.01 (080)
Rural	-0.04 (0.23)	-0.04 (0.26)	**Rural**	-0.04 (0.25)	-0.04 (0.24)
Foral	0.02 (0.73)	0.03 (0.50)	**Foral**	0.03 (0.50)	0.03 (0.54)
Tertiary Eduation	-0.02 (0.36)	-0.03 (0.17)	**Tertiary Eduation**	-0.03 (0.19)	-0.03 (0.14)
Far-left	0.00 (0.93)	-0.01 (0.83)	**Far-left**	0.00 (0.98)	-0.00 (0.97)
Businessperson	-0.06 (0.04**)	-0.09 (0.00***)	**Businessperson**	-0.07 (0.02**)	-0.08 (0.02**)
University student	-0.10 (0.06*)	-0.11 (0.04**)	**University student**	-0.12 (0.02**)	-0.12 (0.02**)
Unemployed	-0.02 (0.79)	-0.05 (0.56)	**Unemployed**	-0.03 (0.67)	-0.03 (0.69)
Civil servant	0.06 (0.15)	0.03 (0.43)	**Civil servant**	0.04 (0.36)	0.04 (0.34)
Health Service user	-0.01 (0.85)	0.01 (0.78)	**Health Service user**	-0.01 (0.73)	-0.00 (0.87)
Overuse	-0.03 (0.13)	-0.04 (0.03**)	**Overuse**	-0.03 (0.12)	-0.03 (0.12)
Worse than Europe	0.00 (0.95)	0.01 (0.76)	**Worse than Europe**	-0.00 (0.99)	0.00 (0.87)
Good management	-0.01 (0.73)	-0.01 (0.65)	**Good management**	-0.00 (0.84)	-0.01 (0.79)
No taxpayer	-0.07 (0.14)	-0.05 (0.24)	**No taxpayer**	-0.05 (0.22)	-0.05 (0.20)
Concrete evaders	0.07 (0.00***)	0.07 (0.00***)	**Concrete evaders**	0.06 (0.00***)	0.06 (0.00***)
Tax evasion increased	0.04 (0.07*)	0.03 (0.14)	**Tax evasion increased**	0.03 (0.10*)	0.03 (0.12)
Tax advisor	-0.03 (0.27)	-0.03 (0.19)	**Tax advisor**	-0.03 (0.20)	-0.03 (0.17)
N	3993	3993	**N**	3993	3993
Log. pseudolikelihood	-2566.82	-2593.77	**Log. pseudolikelihood**	-2567.23	2563.86
Wald Chi2	(26) 101.15	(26) 88.46	**Wald Chi2**	(26) 102.80	(26) 104.24
Prob > Chi2	0.00	0.00	**Prob > Chi2**	0.00	0.00
Pseudo R^2	0.04	0.03	**Pseudo R^2**	0.04	0.04
% correctly classified	62.03 %	61.68 %	**% correctly classified**	61.56 %	61.26 %

*** Significant at 1 %; ** significant at 5 %; * significant at 10 %.
Source: own elaboration.

Table 3 displays the results obtained when incorporating the same interactions into the analysis of our second endogenous variable –citizens' opinions about the suitability of the tax system to correct social inequalities through redistribution. Once again, we obtain evidence of the presence of a generational divide, although it seems to be more pronounced among women. Female Zs, Millenials, and Xs tend to have more negative opinions about the use of the tax system to redistribute income. Among men, Boomers and Xs express more positive opinions about it.

Regarding the ideological divide, we observe a negative significant coefficient for Zs and Millenials that place themselves in the far right, irrespectively of their sex. Like in the previous exercise, the coefficients are quite similar for men and women, although slightly larger for the former.

Table 3: Taxation for equality additional estimation results

	[1]	[2]		[3]	[4]
Variable	**Marginal Effects (p-value)**	**Marginal Effects (p-value)**	**Variable**	**Marginal Effects (p-value)**	**Marginal Effects (p-value)**
Gen Z Women	-0.09 (0.04**)	-0.11 (0.01***)	**Gen Z Men**	0.04 (0.48)	0.05 (0.42)
Millenial Women	-0.08 (0.01***)	-0.10 (0.00***)	**Millenial Men**	0.03 (0.31)	0.04 (0.23)
Gen X Women		-0.09 (0.00***)	**Gen X Men**		0.07 (0.00***)
Boomer Women	0.01 (0.82)		**Boomer Men**	0.08 (0.00***)	
Gen Z far-right	-0.40 (0.00***)	-0.41 (0.00***)	**Gen Z far-right**	-0.42 (0.00***)	-0.42 (0.00***)
Millenial far-right	-0.13 (0.07*)	-0.15 (0.05**)	**Millenial far-right**	-0.16 (0.03**)	-0.16 (0.03**)
Gen X far-right		-0.15 (0.13)	**Gen X far-right**		-0.18 (0.06*)
Boomer far-right	-0.05 (0.69)		**Boomer far-right**	-0.08 (0.54)	
Couple	0.06 (0.01**)	0.06 (0.01***)	**Couple**	0.07 (0.01***)	0.07 (0.00***)
Immigrant	-0.11 (0.02**)	-0.10 (0.02**)	**Immigrant**	-0.11 (0.02**)	-0.11 (0.02**)
Higher income	0.03 (0.52)	0.02 (0.61)	**Higher income**	0.03 (0.43)	0.03 (0.47)
Urban	0.03 (0.14)	0.03 (0.13)	**Urban**	0.04 (0.08*)	0.04 (0.10*)
Rural	0.01 (0.74)	0.01 (0.76)	**Rural**	0.01 (0.68)	0.01 (0.71)
Foral	0.09 (0.03**)	0.09 (0.02**)	**Foral**	0.10 (0.02**)	0.10 (0.02**)
Tertiary Eduation	0.00 (0.94)	0.00 (0.98)	**Tertiary Eduation**	-0.00 (0.83)	-0.01 (0.77)
Far-left	0.04 (0.47)	0.03 (0.59)	**Far-left**	0.04 (0.52)	0.03 (0.68)
Businessperson	-0.10 (0.00***)	-0.10 (0.00***)	**Businessperson**	-0.10 (0.00***)	-0.11 (0.00***)
University student	0.01 (0.80)	0.03 (0.59)	**University student**	0.01 (0.80)	0.00 (0.92)
Unemployed	0.13 (0.06*)	0.12 (0.08*)	**Unemployed**	0.12 (0.08*)	0.10 (0.14)
Civil servant	0.02 (0.57)	0.02 (0.61)	**Civil servant**	0.03 (0.53)	0.01 (0.88)
Health Service user	0.00 (0.89)	0.001 (0.86)	**Health Service user**	0.01 (0.75)	0.02 (0.55)
Overuse	0.02 (0.31)	0.02 (0.36)	**Overuse**	0.02 (0.41)	0.02 (0.45)
Worse than Europe	-0.14 (0.00***)	-0.13 (0.00***)	**Worse than Europe**	-0.13 (0.00***)	-0.13 (0.00***)
Good management	0.18 (0.00***)	0.17 (0.00***)	**Good management**	0.18 (0.00***)	0.17 (0.00***)
No taxpayer	-0.08 (0.06*)	-0.09 (0.04**)	**No taxpayer**	-0.09 (0.05*)	-0.09 (0.06*)
Concrete evaders	0.09 (0.00***)	0.09 (0.00***)	**Concrete evaders**	0.09 (0.00***)	0.09 (0.00***)
Tax evasion increased	-0.10 (0.00***)	-0.10 (0.00***)	**Tax evasion increased**	-0.10 (0.00***)	-0.10 (0.00***)
Tax advisor	-0.00 (0.91)	-0.00 (0.88)	**Tax advisor**	-0.00 (0.93)	-0.00 (0.90)

N	3993	3993	**N**	3993	3993
Log. pseudolikelihood	-2540.22	-2529.77	**Log. pseudolikelihood**	-2543.34	-2540.25
Wald Chi2	(26) 251.40	(26) 263.04	**Wald Chi2**	(26) 252.10	(26) 255.83
Prob > Chi2	0.00	0.00	**Prob > Chi2**	0.00	0.00
Pseudo R^2	0.08	0.08	**Pseudo R^2**	0.08	0.08
% correctly classified	63.60 %	63.40 %	**% correctly classified**	63.53 %	63.33 %

*** Significant at 1 %; ** significant at 5 %; * significant at 10 %.
Source: own elaboration.

The last estimation introduces the previously mentioned interactions in the analysis of the determinants of citizens' opinions on whether direct taxes should be favored over indirect taxes. These results are shown in Table 4. Here we find additional evidence of the generational divide, although there seems to be some heterogeneity between men and women. Regarding the latter, female Zs, Millenials and Xs express lower preferences for direct taxation, as opposed to female Boomers, who express more positive opinions. Among men, while Zs display significant negative coefficients, Millenials show greater preferences for direct taxations. As for the impact of ideology, we find no evidence of heterogeneous preferences on both men and women that identify themselves with the extreme right.

Table 4: Favoring direct over indirect taxation additional estimation results

	[1]	[2]		[3]	[4]
Variable	**Marginal Effects (p-value)**	**Marginal Effects (p-value)**	**Variable**	**Marginal Effects (p-value)**	**Marginal Effects (p-value)**
Gen Z Women	-0.10 (0.01**)	-0.13 (0.00***)	**Gen Z Men**	-0.12 (0.02**)	-0.11 (0.03**)
Millenial Women	-0.04 (0.10*)	-0.07 (0.01**)	**Millenial Men**	0.06 (0.02**)	0.07 (0.02**)
Gen X Women		-0.07 (0.001***)	**Gen X Men**		0.03 (0.15)
Boomer Women	0.06 (0.04**)		**Boomer Men**	0.03 (0.27)	
Gen Z far-right	-0.13 (0.33)	-0.14 (0.27)	**Gen Z far-right**	-0.10 (0.46)	-0.10 (0.46)
Millenial far-right	-0.02 (0.76)	-0.04 (0.62)	**Millenial far-right**	-0.07 (0.35)	-0.07 (0.36)
Gen X far-right		-0.00 (0.96)	**Gen X far-right**		-0.02 (0.83)
Boomer far-right	-0.11 (0.37)		**Boomer far-right**	-0.11 (0.40)	
Couple	0.06 (0.00***)	0.07 (0.00***)	**Couple**	0.06 (0.00***)	0.06 (0.00***)
Immigrant	0.02 (0.51)	0.03 (0.38)	**Immigrant**	0.03 (0.46)	0.03 (0.43)
Higher income	-0.01 (0.79)	-0.01 (0.73)	**Higher income**	0.00 (0.99)	-0.00 (0.99)
Urban	0.01 (0.62)	0.01 (0.53)	**Urban**	0.01 (0.51)	0.01 (0.51)
Rural	-0.05 (0.11)	-0.05 (0.13)	**Rural**	-0.05 (0.14)	-0.04 (0.14)
Foral	0.04 (0.28)	0.05 (0.20)	**Foral**	0.05 (0.16)	0.05 (0.16)
Tertiary Eduation	-0.02 (0.39)	-0.02 (0.31)	**Tertiary Eduation**	-0.03 (0.17)	-0.03 (0.16)
Far-left	0.01 (0.85)	-0.00 (0.97)	**Far-left**	0.00 (0.93)	-0.00 (0.99)
Businessperson	-0.02 (0.43)	-0.03 (0.30)	**Businessperson**	-0.04 (0.21)	-0.04 (0.17)
University student	-0.07 (0.11)	-0.07 (0.14)	**University student**	-0.08 (0.08*)	-0.09 (0.07*)
Unemployed	0.10 (0.06*)	0.08 (0.12)	**Unemployed**	0.09 (0.09*)	0.08 (0.13)
Civil servant	0.04 (0.31)	0.03 (0.46)	**Civil servant**	0.02 (0.55)	0..01 (0.71)
Health Service user	0.02 (0.49)	0.02 (0.42)	**Health Service user**	0.02 (0.39)	0.02 (0.35)
Overuse	0.06 (0.00**)	0.05 (0.01***)	**Overuse**	0.05 (0.01***)	0.05 (0.01***)
Worse than Europe	-0.02 (0.20)	-0.03 (0.19)	**Worse than Europe**	-0.02 (0.24)	-0.02 (0.24)

Good management	0.03 (0.09*)	0.03 (0.13)	**Good management**	0.04 (0.07*)	0.03 (0.08*)
No taxpayer	-0.03 (0.49)	-0.03 (0.48)	**No taxpayer**	-0.03 (0.51)	-0.02 (0.53)
Concrete evaders	0.11 (0.00***)	0.11 (0.00***)	**Concrete evaders**	0.11 (0.00***)	0.11 (0.00***)
Tax evasion increased	-0.02 (0.21)	-0.02 (0.22)	**Tax evasion increased**	-0.03 (0.13)	-0.03 (0.13)
Tax advisor	0.02 (0.41)	0.02 (0.44)	**Tax advisor**	0.02 (037)	0.02 (0.38)
N	3993	3993	**N**	3993	3993
Log. pseudolikelihood	-2318.13	2317.14	**Log. pseudolikelihood**	-2318.51	-2317.95
Wald Chi2	(26) 99.20	(26) 104.49	**Wald Chi2**	(26) 97.31	(26) 97.50
Prob > Chi2	0.00	0.00	**Prob > Chi2**	0.00	0.00
Pseudo R^2	0.03	0.04	**Pseudo R^2**	0.03	0.04
% correctly classified	72.22 %	72.04 %	**% correctly classified**	72.09 %	72.02 %

*** Significant at 1 %; ** significant at 5 %; * significant at 10 %. Source: own elaboration. %

5. Concluding remarks

Ageing societies, rising intergenerational economic inequality, a potentially growing bias in public spending toward older cohorts, and increasing political polarization are likely to reshape generational attitudes toward taxation, which remain crucial for ensuring long-term fiscal sustainability. Though not unambiguously, a strand in the literature suggests the emergence of a generational divide: while Boomers and Generation X display greater levels of tax morale and preferences for using the tax system to redistribute income and wealth, younger cohorts –Millenials and Generation Z –are more likely to accept tax evasion and view the active policy use of taxes from a more skeptical perspective (Jurney et al., 2017; Mangoting et al., 2020; Wildman et al., 2022).

This paper contributes to the literature on the impact of age in citizens' tax attitudes by examining the potential emergence of a generational divide in Spain. This country provides a relevant case study, as it is experiencing most of the key trends associated with a weakening of generational attitudes toward taxation.

More specifically, we analyze the extent to which younger and older cohorts differ in their intrinsic motivations to pay taxes, their views on the use of the tax system as a tool for redistribution, and their preferences on the direct-indirect tax mix. The empirical analysis builds on the unique dataset pertained to the 2024 wave of the Spanish Institute for Fiscal Studies' Fiscal Barometer.

Our baseline results strongly support the hypothesis of the presence of a generational divide, revealing clear evidence of intergenerational heterogeneity in tax attitudes. However, the division does not follow the expected pattern of Boomers and Xs, on one

side versus Millenials and Zs on the other. While Boomers tend to display higher levels of tax morale and higher preferences for taxes, all the three other generations express more negative opinions about the utility of taxes and higher tolerance to tax evasion. Indeed, we also observe that the breach in fiscal attitudes between Boomers and the rest of the population becomes bigger as the age difference becomes larger.

These initial results allow us to deepen the analysis by exploring whether current levels of political and gender polarization further reinforce the intergenerational divide in tax attitudes. Our additional estimates indeed support this pattern.

The empirical evidence presented in this paper highlights generational dynamics that should raise concerns about the long-term sustainability of redistributive policies of current welfare states, like Spain. In other words, if the observed tax attitudes become entrenched and structural, the current fiscal consensus might not be heading for a road bump, but for a cliff fall.

With these conclusions at hand, it is also fair to highlight that a substantial body of research underscores a generally limited understanding of tax policy among taxpayers (Bartels, 2005; Chetty et al., 2009). These limitations in correctly assessing the distributional effects of fiscal policy implies that individuals' views are largely shaped by their perceptions rather than by fact-based reasoning, making them highly sensitive to the specific narratives to which they are exposed –particularly those conveyed by influencers in the case of younger generations-, and which therefore are subject to change. Given the crucial role of generational accounting for long-term fiscal sustainability, further examination of this phenomenon in relation to tax attitudes constitutes a natural avenue for future research. Nevertheless, the clear policy conclusion is the importance of governments' more active role in providing correct public information on the distributional effects of fiscal policies.

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APPENDIX

TABLE A.1: OPERATIONALIZATION OF DEPENDENT AND INDEPENDENT VARIABLES

Variable	Operationalization
Tax morale	A dummy variable coded as 1 if the interviewee believes engaging in tax evasion is but unjustifiable, and 0 if the interviewee thinks sometimes it can be justified or that tax evasion is an inherent and widespread feature of taxation.
Taxation for Equality	A dummy variable that takes a value of 1 if the person interviewed agrees or strongly agrees with the following statement: "taxes are a good policy measure for reducing social inequalities", and 0 if the interviewee disagrees or strongly disagrees.
Favoring direct taxation	A dummy variable that has a value of 1 if the subject interviewed agrees or strongly agrees with the following statement: "There should be a lower tax burden with respect to indirect taxes (such as VAT) and a higher one with respect to direct taxes, as the latter are more progressive (those with higher incomes pay more)", and 0 if the interviewee disagrees or strongly disagrees.
Gen Z	A dummy variable that takes a value of 1 if the respondent was born between 1997 and 2012, and 0 otherwise.
Millenial	A dummy variable coded as 1 if the interviewee was born between 1981 and 1996, and 0 otherwise.
Gen X	A dummy variable that has a value of 1 if the subject was born between 1965 and 1980, and 0 otherwise.
Boomer	A dummy variable that takes a value of 1 if the respondent was born between 1946 and 1964, and 0 otherwise.
Gen Z Women	A dummy variable that equals 1 if the subject interviewed is a woman born between 1997 and 2012, and a value of 0 otherwise.
Millenial Women	A dummy variable that takes a value of 1 if the person interviewed is a woman born between 1981 and 1996, and a value of 0 otherwise.
Gen X Women	A dummy variable coded as 1 if the subject is a woman born between 1965 and 1980, and 0 otherwise.
Boomer Women	A dummy variable that takes a value of 1 if the respondent is a woman born between 1946 and 1964, and 0 otherwise.
Gen Z Men	A dummy variable that equals 1 if the subject interviewed is a man born between 1997 and 2012, and a value of 0 otherwise.
Millenial Men	A dummy variable that takes a value of 1 if the person interviewed is a man born between 1981 and 1996, and a value of 0 otherwise.
Gen X Men	A dummy variable coded as 1 if the subject is a man born between 1965 and 1980, and 0 otherwise.
Boomer Men	A dummy variable that takes a value of 1 if the respondent is a man born between 1946 and 1964, and 0 otherwise.
Gen Z far-right	A dummy variable taking a value of 1 if the interviewee was born between 1997 and 2012 and places himself/herself at 6 on a left-right ideological scale ranging from 1 (extreme left) to 6 (extreme right), and 0 otherwise.
Millenial far-right	A dummy variable coded as 1 if the person interviewed was born between 1981 and 1996 and places himself/herself at 6 on a left-right ideological scale ranging from 1 (extreme left) to 6 (extreme right), and 0 otherwise.
Gen X far-right	A dummy variable that takes a value of 1 if the subject interviewed was born between 1965 and 1980 and places himself/herself at 6 on a left-right ideological scale ranging from 1 (extreme left) to 6 (extreme right), and 0 otherwise.
Boomer far-right	A dummy variable that takes a value of 1 if the person interviewed was born between 1946 and 1964 and places himself/herself at 6 on a left-right ideological scale ranging from 1 (extreme left) to 6 (extreme right), and 0 otherwise.
Women	A dummy variable that takes a value of 1 if interviewee is a woman, and 0 otherwise
Couple	A dummy variable that coded as 1 if the subject lives with a stable partner, including being married, and 0 otherwise.
Immigrant	A dummy variable that has a value of 1 if the person interviewed is an immigrant, and a value of 0 otherwise.
Higher income	A dummy variable that takes a value of 1 if the respondent reported a monthly net income above 3,100€ (the highest threshold included in the survey), and 0 otherwise.
Urban	A dummy coded as 1 if interviewee lives in a city with more than 200.000 inhabitants, and 0 otherwise
Rural	A dummy variable having a value of 1 if the respondent lives in a town with less than 10.000 inhabitants, and 0 otherwise.
Foral	A dummy variable taking a value of 1 if the interviewee lives in Navarre or the Basque Country, and a value of 0 otherwise.

Secondary Education	A dummy variable coded as 1 if the respondent's highest level of education is secondary education, and a value of 0 otherwise.
Tertiary Eduation	A dummy variable that takes a value of 1 if the interviewee's highest level of education is tertiary (college) education, and 0 otherwise.
Far-right	A dummy variable coded as 1 if, on a scale from 1 to 6 –where 1 indicates the extreme left and 6 the extreme right– the person interviewed positions himself/herself at 6, and a value of 0 otherwise.
Far-left	A dummy variable that takes a value of 1 if, on a scale from 1 to 6 –where 1 indicates the extreme left and 6 the extreme right– the respondent positions himself/herself at 1, and a value of 0 otherwise.
Businessperson	A dummy variable coded as 1 if the subject interviewed is a businessperson, and a value of 0 otherwise.
University student	A dummy variable having a value of 1 if the person interviewed is currently studying at any university, and 0 otherwise
Unemployed	A dummy variable that equals 1 if the subject interviewed is unemployed, and 0 otherwise.
Civil servant	A dummy variable that has a value of 1 if interviewee is a civil servant, and 0 otherwise.
Health Service user	A dummy variable that takes a value of 1 if the individual herself has consumed public health care services during the previous year, and 0 otherwise.
Overuse	A dummy variable that equals to 1 if the subject interviewed agrees or strongly agrees with the following statement: "citizens overuse public services and benefits", and 0 otherwise.
Worse than Europe	A dummy variable that takes a value of 1 if person interviewed believes that the relationship between the quality of public goods and services, on the one hand, and the taxes paid to finance them, on the other hand, is worse in Spain than in the rest of Europe, and 0 otherwise.
Good management	A dummy variable coded as 1 if respondent agrees or strongly agrees with the following statement about the functioning of public services and benefits: "they are well managed", and 0 otherwise
No taxpayer	A dummy variable having a value of 1 if the subject interviewed does not have to submit a tax return (presumably income tax form), and 0 otherwise
Concrete evaders	A dummy variable that takes a value of 1 if person interviewed thinks that concrete socioeconomic groups of the population systematically engage in tax fraud practices, and a value of 0 otherwise.
Tax evasion increased	A dummy variable coded as 1 if the interviewee thinks tax evasion has increased over the past ten years, and 0 otherwise.
Tax advisor	A dummy variable having a value of 1 if the subject interviewed is helped by a tax advisor in order to comply with her taxes, and 0 otherwise.

Source: own elaboration.

TABLE A.2: DESCRIPTIVE STATISTICS

Variable	No. Obs.	Smallest	Largest	Mean	Std. Dev.	Skewness	Kurtosis
Tax morale	3993	0	1	0.62	0.49	-0.49	1.24
Taxation for Equality	3993	0	1	0.56	0.50	-0.23	1.05
Favoring direct taxation	3993	0	1	0.71	0.45	-0.94	1.89
Gen Z	3993	0	1	0.14	0.35	2.01	5.36
Millenial	3993	0	1	0.24	0.43	1.20	2.44
Gen X	3993	0	1	0.34	0.48	0.66	1.43
Boomer	3993	0	1	0.27	0.44	1.05	2.11
Gen Z Women	3993	0	1	0.07	0.26	3.33	12.06
Millenial Women	3993	0	1	0.12	0.33	2.30	6.32
Gen X Women	3993	0	1	0.17	0.37	1.79	4.22
Boomer Women	3993	0	1	0.17	0.38	1.76	4.09
Gen Z Men	3993	0	1	0.07	0.25	3.45	12.93
Millenial Men	3993	0	1	0.12	0.33	2.34	6.46
Gen X Men	3993	0	1	0.18	0.38	1.69	3.84
Boomer Men	3993	0	1	0.10	0.30	2.73	8.43
Gen Z far-right	3993	0	1	0.01	0.09	11.57	134.92
Millenial far-right	3993	0	1	0.01	0.11	8.47	72.68
Gen X far-right	3993	0	1	0.01	0.11	9.19	85.52
Boomer far-right	3993	0	1	0.01	0.06	15.74	248.70
Women	3993	0	1	0.54	0.50	-0.14	1.02
Couple	3993	0	1	0.60	0.49	-0.40	1.16
Immigrant	3993	0	1	0.05	0.22	4.07	17.58
Higher income	3993	0	1	0.07	0.26	3.26	11.60
Urban	3993	0	1	0.50	0.50	-0.00	1.00
Rural	3993	0	1	0.13	0.34	2.19	5.79
Foral	3993	0	1	0.06	0.24	3.60	13.95
Secondary Education	3993	0	1	0.51	0.50	-0.03	1.00
Tertiary Eduation	3993	0	1	0.45	0.50	0.20	1.04
Far-right	3993	0	1	0.04	0.19	4.97	25.72
Far-left	3993	0	1	0.03	0.17	5.58	32.08
Businessperson	3993	0	1	0.10	0.30	2.72	8.39
University student	3993	0	1	0.04	0.18	5.05	26.54
Unemployed	3993	0	1	0.01	0.11	8.92	80.54
Civil servant	3993	0	1	0.04	0.20	4.58	21.99
Health Service user	3993	0	1	0.16	0.36	1.88	4.53
Overuse	3993	0	1	0.55	0.50	-0.21	1.04
Worse than Europe	3993	0	1	0.55	0.50	-0.20	1.04
Good management	3993	0	1	0.37	0.48	0.52	1.27
No taxpayer	3993	0	1	0.09	0.28	2.92	9.53
Concrete evaders	3993	0	1	0.59	0.49	-0.38	1.14
Tax evasion increased	3993	0	1	0.58	0.49	-0.34	1.11
Tax advisor	3993	0	1	0.24	0.43	1.24	2.53

Source: own elaboration.