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WHAT DO CROATIAN CITIZENS THINK ABOUT TAXES: THE PUBLIC OPINION SURVEY

UDC / UDK: 316.654:336.22
JEL classification / JEL klasifikacija: H24, H25, H31
https://doi.org/10.17818/EMIP/2026/44
Preliminary communication / Prethodno priopćenje
Received / Primljeno: July 8, 2026 / 8. srpnja 2026.
Accepted / Prihvaćeno: September 21, 2026 / 21. rujna 2026.

Abstract

This paper analyses a public opinion survey on taxation in Croatia. The research objectives are to determine public opinion, examine its relationship with views on tax efficiency and redistribution (tax fairness) and with socioeconomic characteristics, and compare the findings with those of the 2016 survey. The methodology comprises descriptive statistics and binomial probit regression. The results indicate increased rejection of the flat tax, greater support for taxing capital income, stronger approval of the reintroduction of PIT reliefs, similar levels of support for introducing a zero VAT rate on food and a junk food tax, and stronger support for introducing a bank tax. As in the previous survey, attitudes towards redistribution are the most frequently significant variable associated with responses on taxation, followed by attitudes towards efficiency, which were not significant in the previous survey. Education, employment status, and ownership of financial assets continue to play a minor role.

Keywords: public opinion survey, personal income tax (PIT), value added tax (VAT), bank tax, junk food tax

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1. INTRODUCTION

Croatians rank taxation as a considerable individual problem. It is currently ranked higher than the environment and climate changes, education, security and defence, crime, unemployment, immigration, and terrorism (European Commission [EC], 2026, p. 47, 49). Furthermore, Croatian citizens are second highest among EU countries in perceiving taxes as too high and believing they should be decreased, even if this could lead to "fewer or lower quality of public services" (EC, 2025a, p. 10). Both findings reveal the need to investigate public opinion about various taxes in Croatia in more depth. However, more detailed research for Croatia (apart from the general research for the entire EU (EC, 2025a)) is still almost non-existent.

The main research goal is to determine how the public feels about specific taxes with which they are familiar, and whether their opinions have changed compared with the previous survey conducted ten years ago (Blažić & Štambuk, 2019). We are also interested in the socioeconomic variables related to their attitudes towards specific taxes, with the scope of these variables broadened compared with the previous research. Furthermore, the already established association with attitudes towards the role of the tax system in income redistribution (vertical equity or fairness of taxation) is again included, as is the efficiency of taxation (which was previously found not to be relevant). Our research question is whether public opinion has changed over the past ten years and, if so, how.

Specific surveys on public opinion regarding particular taxes are far less common than general surveys, especially in (post-)transition countries[1]. More detailed research for Croatia (in addition to Blažić & Štambuk, 2019) is still non-existent. This survey helps to fill in this research gap, not only for Croatia but also for other transition countries. It contributes to the broader literature on public opinion concerning specific taxes, such as PIT, VAT and health taxes, discussed in the literature chapter, as well as on vertical equity (fairness) and the efficiency of taxation. However, our survey appears to be the first to examine public opinion on a special bank tax. It also contributes to the literature on the dynamics and changes in public opinion on taxes by allowing comparison with the 2016 survey (Blažić & Štambuk, 2019).

The policy relevance of specific tax questions for the general public has not changed compared with the 2016 survey. Therefore, the research still covers multiple PIT rates versus a single (flat tax), taxation of different types of capital income within PIT (dividends, interest, financial capital gains), PIT reliefs, VAT rates for food, as well as the possible introduction of a junk food tax and a bank tax. However, some changes occurred. The number of PIT rates has decreased from three to two – closer to the flat tax examined here – which has further increased the relevance of its potential introduction. The range of food items

[1] Rare examples from transition countries are Klun, Štambuk & Stare (2016) and Domonkos (2016).

covered by the reduced VAT rate has significantly expanded, as recommended in previous survey. Furthermore, new EU rules now allow for a zero rate, so the question about the VAT rate for food has evolved to suggest the introduction of a zero rate.

The paper follows a classical structure. After the introduction, the literature review presents recent survey results for relevant taxes, followed by the methodology, and results and discussion, including descriptive statistics and regression findings.

2. LITERATURE REVIEW WITH RELEVANT POLICY COMMENTS

Surveys on taxation in general tend to be relatively broad. However, those focusing on specific taxes are less common and are difficult to compare due to the unique tax systems and policy issues of each country. Nevertheless, this literature review aims to present recent studies and surveys addressing similar specific taxes and taxation issues.

Unfortunately, the individual attitudes or opinions are often driven by simple selfishness, referred to as "self-interest" in most studies. Objective "self-interest" is usually considered, arising from various individual characteristics such as age, income level, employment status, or home ownership (e.g. Chong, Citrin & Conley, 2001). However, some surveys suggest that individual characteristics do not have a significant influence, especially when it concerns support for hypothetical taxes or tax levels (Barnes, de Romémont & Lauderdale, 2024; Olivera & Van Kerm, 2022, p. 1406).

Another influence on perceptions of tax policy arises from beliefs about (tax) fairness or (vertical) equity, which are linked to preferences for redistribution (inequality issues) and, ultimately, ideology. Although one might suggest that even ideology could result from (objective) "self-interest", recent research rejects this, indicating that "there is a weak relationship between… indicators" of objective and subjective "self-interest" on one hand, and "traditional measures of political partisanship and ideology" on the other (Chong et al., 2001, p. 545). Nevertheless, there is a prevailing public attitude towards redistribution – a widely accepted belief that those with higher or the highest ability to pay should bear a higher or the highest tax burden, leading to support for progressivity (e.g. Ballard-Rosa, Rogowski, Scheve & Thor, 2025, p. 3; Barnes, 2015, p. 18; Conklin & Weatherford, 2023; Jacques, 2023, p. 269; Mathisen, 2024; Rowlingson, Sood & Tu, 2021, pp. 431, 451; Sachweh & Eicher, 2025, p. 141; Stiers, Hooghe, Goubin & Lewis-Beck, 2022, p. 10; Weisstanner & Armingeon, 2022). Support for higher taxes on the rich is especially pronounced for the richest ones (Ipsos, 2025; Mathisen, 2024; Pew Research Center, 2025). However, Japan is an exception in this regard (Kishishita, Yamagishi & Matsumoto, 2025).

Even when public opinion favours reducing the overall level of taxation, it still supports greater progressivity[2] (Barnes, 2015; Berens & Gelepithis, 2021, p. 374; Callaway et al., 2024; Ipsos/WP, 2025). Tax reforms that increase regressivity generally receive less support than those that increase progressivity (Bremer & Bürgisser, 2025; Ipsos, 2025). However, recent support for the US "FAIRtax", backed by 58% of respondents, is an exception, as it involves the complete replacement of PIT and other federal taxes (payroll taxes, corporate income tax, capital gains tax, and estate tax) with a higher national (retail) sales tax only (National Tax Research Committee, 2025)[3].

Favouring progressivity is especially pronounced during times of crisis (e.g. Bremer & Bürgisser, 2025; Dodson, 2017; Garcia-Muniesa, 2019; Stiers et al., 2022). This was evident in 2008/09 when, after a long period and contrary to "traditional" tax policy proposals, top marginal PIT rates increased in the EU15.

Tax progressivity issues (mostly related to PIT) are also relevant, but in the opposite direction, for the flat tax. Although the flat tax is a single-rate PIT (unlike the traditional schedule with rising marginal rates), it can still be progressive if accompanied by a personal exemption (as is the case in most theoretical proposals and practical implementations). However, this progressivity diminishes as income rises, and the tax becomes proportional for the highest incomes - the precise opposite of what is expressed in most public opinion surveys.

Surveys specifically covering the (personal income) flat tax are rare. The most recent Belgian study (Stiers et al., 2022) shows relatively low support for the flat tax (25.3%), with respondents favouring a rate difference of up to 23 percentage points. The most recent US FAIRtax survey (National Tax Research Committee, 2025), which offered respondents multiple reform options, revealed support for a flat tax of only 17%.[4] Similar disagreement was expressed in Slovenia (Klun, Štambuk & Stare, 2016). However, in Central and Eastern Europe (CEE), where the flat tax is present, support for it is higher. In general, both options (flat tax and progressive tax) "enjoy almost equal support" (Domonkos, 2016, p. 435). It is interesting to note that among the 13 CEE countries analysed, progressivity preferences were lowest in Croatia (Domonkos, 2016, p. 435).

PIT progressivity/flat attitude is under the influence of the various individual characteristics, and, in general, there is no difference concerning that influence across different countries (Barnes, 2015). The most common predictors

[2] Support for progressivity is sometimes only "nominal" – people demand higher progressivity but at the same time perceive top PIT rates as still too high (Callaway, McBride, Chen & Pastrone 2024, p. 10), or want them to be only slightly higher (Ballard-Rosa et al., 2025).

[3] Unlike in the EU, where VAT rates range from 15% to 27%, consumption taxation is much lower in the US (combined local and state rates range from 0% to around 10%). This makes the current US (retail) sales tax one of the most tolerated or accepted taxes (Campbell, 2018, p. 383).

[4] 28% voted for a national sales tax, 18% for a combination of income and sales taxes and 14% for the current system.

are income level (the "self-interest" variable) and ideology, including normative principles and perceptions of fairness. Respondents with low incomes tend to support progressivity rather than a flat tax, and as income increases, support for progressivity decreases (e.g. Barnes, 2015; Bremer & Bürgisser, 2025; Sachweh & Eicher, 2025). Thus, respondents with higher incomes are less inclined to support progressive taxation and more inclined to favour a flat tax (Domonkos, 2016; Olivera & Van Kerm, 2022, p. 1409; Stiers et al., 2022). Ideology seems to be an even more important predictor. Citizens who are more supportive of the (re)distributional role of government (the "left") are also more likely to favour progressive taxation, while those on the "right" are more likely to support a flat tax (e.g. Ballard-Rosa, Martin & Scheve, 2017; Barnes et al., 2024; Bremer & Bürgisser, 2025, p. 1227; Callaway et al., 2024, p. 2; Mathisen, 2024, p. 598; Pew Research Center, 2025; Rowlingson et al., 2021, p. 437; Stantcheva, 2021; Stiers et al., 2022; Tuxhorn, D'Attoma & Steinmo, 2022, p. 646; Weisstanner & Armingeon, 2022). Ideology even seems to outweigh "self-interest"[5] (represented by income)[6] (Ballard-Rosa et al., 2017; Barnes et al., 2024; Bremer & Bürgisser, 2025, p. 1228), and this is even more pronounced among politically sophisticated citizens (Stiers et al., 2022). However, this does not seem to be the case for income. "While, for lower sophisticates, a higher income comes with a higher likelihood of supporting a flat tax, this association disappears for the higher sophisticates" (Stiers et al., 2022, p. 18). Since ideology has a stronger influence than "self-interest", especially among high-income "left-oriented" respondents, and among right-oriented respondents their income level and "self-interest" align with their ideology and market-oriented attitude, the expected effect of income on support for a flat tax (as well as other less progressive/regressive tax outcomes) is weaker for left-oriented citizens than for right-oriented ones (Bremer & Bürgisser, 2025, p. 1235).

Among other individual characteristics that influence attitudes towards PIT progressivity/flat tax are education, age, employment, and gender. Stantcheva (2021) points out that more educated individuals seem more inclined towards redistribution. However, Attewell (2022) and Barnes (2015) found a negative relationship between education and preferences for redistribution. Stiers et al. (2022, p. 16) find that "highly sophisticated citizens with a high income who support progressive taxes… are mostly male, highly educated, and work in higher management positions". Age seems to be a significant puzzle. Stiers et al. (2022) and Stiers, Hooghe & Pauli (2025) underline that support for a flat tax/progressive tax is higher/lower among younger individuals.[7] This aligns with the negative regression coefficients in the Bremer & Bürgisser (2025) survey on

[5] It concerns the new form of "self-interest"—"self-interest rightly understood" – in which broader national stability and interests are considered, rather than purely material individual interests (Bremer & Bürgisser, 2025; Stiers et al., 2022).

[6] "Richer citizens are more in favour of redistribution when they live in more unequal countries" (Stiers et al., 2022).

[7] It does not necessarily mean that young people are against redistribution, but rather that they do not believe the government, through taxes, is reliable in carrying it out.

reducing the top PIT rate, but not with the remarks of Stantcheva et al. (2021), who state that older people support less redistribution and PIT progression.

Croatian citizens rank second among EU countries in believing that taxes in their country are not paid at all in proportion to income (and wealth) (EC, 2025a, p. 20)[8], which implies a need for greater progressivity. This view is especially pronounced among older respondents and those who are employed (EC, 2025a, p. 21).

Economic efficiency beliefs and expectations do not appear to influence tax attitudes significantly (Stantcheva, 2021) or are muted (Ballard-Rosa et al., 2025). Efficiency issues related to increasing/decreasing PIT for high incomes are statistically significant for women who are sceptical about the negative effect of an increase but optimistic about the positive effect of a tax decrease (Laffer curve) (Stantcheva, 2021, p. 35).

Taxation of different forms of capital income (investment income) within the PIT also affects progressivity. Recent trends in countries with multiple PIT rates include flat taxation of capital income using a single rate for all capital incomes (dual income tax), or various flat rates for different types of capital income (semi-dual income tax), as well as other forms of preferential treatment, including the exemption of some types of capital income, which is more common in former socialist countries. This results in relatively higher pressure on labour income, which continues to be taxed under more progressive rates.

It is therefore predictable that recent surveys support progressivity, particularly for the highest income earners (e.g. Mathissen, 2024), and that more than half of EU citizens advocate reducing taxes on wages (as part of the PIT) first (EC, 2025a, p. 14). This is evident in Croatia also, where the percentage is even higher - 64%. Taxes on investment rank fifth for both the EU (only 16%) and Croatia (13%). These taxes are even in second place (after tobacco and alcohol taxes) in EU public opinion regarding which taxes should be raised first (33%) (EC, 2025a, p. 18). However, in Croatia, they are in third place with only 16%. The Croatian results can be explained by the dual income tax system in Croatia, where the rate is even below the lowest PIT rate (and seems to be supported by the public), but even more so by the history of not taxing capital incomes at all.

The results for the US are ambiguous. Consistent with the EU findings, the US research supports the complete abolition of labour taxation and the taxation of only capital income (and consumption) (Carroll, Dolmas & Young, 2021). The earlier US survey (Campbell, 2018) indicates that investment taxes are very rarely considered fair.

[8] Multiple answers to the question “In (YOUR COUNTRY), do people pay taxes in proportion to their income and wealth?” were as follows: “to a large extent”, “to some extent”, “not at all” and “don't know”. As many as 48% of Croatian respondents chose “not at all”, which is the second highest score (after Hungarian respondents with even 50%).

The research study in Sweden (a dual income tax country) (Bastani & Waldenström, 2021, p. 560) finds moderate support for capital income taxes (27% to 48%), but this remains below support for labour taxes (55%). Notably, support for taxing interest income is the lowest among all capital income taxes (only 27%), which indicates the "self-interest" of respondents, as most have regular savings in contrast to dividends and capital gains. The research study in Norway (also a dual income tax country) (Mathissen, 2024) found a difference of even 23% between the actual tax rates and those preferred by surveyed citizens for the highest 1% of personal income taxpayers. This difference is entirely due to the lower taxed capital incomes. Similar preferences are found in a poll conducted in the UK (where capital gains are taxed at a lower/preferential rate compared to other income): respondents preferred capital gains to be taxed at the same rate as ordinary PIT (Tax Justice, 2020). The subsequent UK survey (Rowlingson et al., 2021) revealed strong support for an increase in capital gains tax.

It is generally expected that higher-income individuals are less likely to consider capital income /investment taxation as unfair and more likely to oppose such taxes. However, research in the US (Campbell, 2018) found the opposite result (for capital gains and dividends). This may be due to the relatively low tax rates on these incomes – almost the lowest ever recorded (Campbell, 2018, p. 383).

Unlike the PIT, consumption taxes are regressive with respect to income, particularly in the case of a general consumption tax such as VAT. The regressive effect is especially pronounced when rates are relatively high, as in EU countries, although reduced/zero rates for essential goods help to mitigate this effect. Therefore, VAT is the second tax that should be reduced in the EU and Croatia according to public opinion (EC, 2025a, p. 14). In Croatia, where the standard VAT rate is among the highest in the EU, the score is almost 60% higher than the EU average (37% for the EU versus 58% for Croatia). Similarly, surveys for the UK (Rowlingson et al., 2021) and Luxembourg (Olivera & Van Kerm, 2022) rank a VAT increase as the least preferred option for raising additional tax revenues. The survey conducted in four European countries – Germany, Italy, Spain, and the UK (Bremer & Bürgisser, 2025, p. 1241) – found almost equal support for a decrease in VAT and PIT, at 67% and 63% respectively, which aligns with the EU's first and second choices for tax reduction. However, there was significantly lower support for a decrease in the top income tax rate, indicating the previously mentioned reluctance towards regressive policy measures. Another survey conducted in the UK only (Barnes et al., 2024, p. 1460) found almost equal support for both a VAT rate increase and a higher income tax rate. However, when wider range of policy options for raising different taxes was included (Barnes et al., 2024, p. 1462), a VAT rate increase was among the last quarter of preferred alternatives.

At the EU level, older respondents compared to younger ones, and those who are not working compared to the self-employed, are more likely to want to reduce VAT (EC, 2025a, p. 15). The four-country European survey (Bremer & Bürgisser, 2025, A.9) concerning VAT reduction found negative regression

coefficients for income and age. Finally, the Luxembourg study shows that older respondents, those with less education, and those with higher incomes are more inclined to support a VAT increase (Olivera & Van Kerm, 2022, pp. 1406-1408). This is easily explained for those with high income (regressive effect of VAT) and lower education (lack of awareness of VAT shifting onto consumers). However, the divergence in results for age is puzzling. The survey of four European countries (Bremer & Bürgisser, 2025, pp. 1241-1242) found that citizens with higher incomes are more supportive of regressive tax trade-offs than those with lower incomes, and that left-oriented citizens react more negatively to regressive tax trade-offs than right-oriented citizens.

Since combined US sales tax rates are much lower than VAT rates in the EU, it is understandable that the regressive effect is less pronounced there and consumption taxes are perceived as fairer and more acceptable (e.g. Campbell, 2018; National Tax Research Committee, 2025).

Health taxes have recently gained importance. In addition to the well-known tobacco and alcohol taxes, there are also taxes/duties that could be levied on products containing sugar, salt or saturated fat. The most well-known group of these products is sugar-sweetened (carbonated) beverages, which are already taxed in 18 OECD countries (OECD, 2024, p. 53) and in 116 countries worldwide (most of them – 114 – tax sugar-sweetened carbonated beverages) (World Health Organization, 2025). A recent Gallup survey covering five countries – Colombia, Jordan, India, Tanzania, and the USA – found support for taxes on high-sugar drinks at around 60%, with the highest support in Tanzania (69%) and the lowest in the USA (47%) (World Health Organization, 2023). A recent survey in France (Sarda, Debras, Chazelas, Péneau, Le Bodo, Hercberg, Touvier & Julia, 2022), which already has a tax on sweetened beverages, confirmed public support for the tax (64.7%), with support even higher if the taxes were used for health-promoting activities. Older, more educated people and those with higher incomes were more supportive. Women, especially those with children under the age of 13, were less supportive.

3. METHODOLOGY

The questionnaire was primarily based on the previous version used for the citizens' survey in 2016 (Blažić & Štambuk, 2019), including questions/statements (with Likert-type responses) relevant to the general public. Minor differences are shown in Table 1 (Results).

Since the Croatian public is particularly sensitive regarding tax burden, and to avoid the appeal of any question suggesting its reduction[9], the overall

[9]) Support for a tax decrease declines considerably when it implies an increase in another tax, as confirmed by the latest tax opinion survey in four European countries, where support could fall by as much as 40% (Bremer & Bürgisser, 2025, p. 1238). The taxes in question were PIT and VAT, which constitute the majority of our survey.

outcome of the questionnaire is revenue neutral. It was explicitly stated to respondents at the beginning of the questionnaire that any possible/offered decrease in one tax would be offset by an increase in another tax.

Despite the relatively high subjective perception of tax knowledge among taxpayers in Croatia, which seems to be at the EU average (EU, 2025a, p. 8), various research studies indicate a significant gap between subjective assessment and actual knowledge, as well as a substantial lack of basic tax literacy (e.g. EU, 2025a; Callaway et al., 2024, pp. 4-6). Therefore, a simple explanation of the relevant tax/proposed change was added to each question or statement. The latest research (Stiers et al., 2022, p. 19) confirms that "the more knowledgeable respondents are, the better they are able to translate their broad ideological orientation into a specific policy measure."

The survey was conducted in February 2026 by Ipsos, using its well-known Knowledge Panel (Ipsos, 2024). It is Ipsos' "gold standard", built on random probability recruitment. The sample size was slightly larger than in the previous survey – 400 – and its structure was nationally representative and consistent with the previous survey (Blažić & Štambuk, 2019) in terms of gender, region, settlement type and age. An additional element of national representativeness used in the Ipsos Knowledge Panel (besides gender, region, settlement type and age) is work status.

Responses such as "I don't know" and "I would prefer not to answer" were classified as user-defined missing values and were excluded from the modelling. Data analysis includes descriptive statistics (non-parametric) and binomial probit regression.

4. RESULTS AND DISCUSSION

4.1. Descriptive statistics and comparison with the previous survey

Table 1 presents a comparison of responses to questions/statements (including acronyms) from the 2026 survey (upper row – bold) and the 2016 survey (lower row – not bold), showing frequency distribution, median, interquartile range, and Mann-Whitney test (Rank and Z). In cases where questions or statements have been adapted or modified, the 2016 version is written separately under the 2026 version.

Table 1 Comparison of 2026 and 2016 survey results: Frequency distributions of responses (1–5, in %), median (MDN), interquartile range (IQR), and results of the Mann-Whitney test: rank (R), and Z

Question/statement	1	2	3	4	5	MDN *(IQR)*	R	Z
Instead of two PIT rates, only one rate should be introduced (FLAT) 2016 version: Instead of more PIT…	**37** 5	**10** 10	**17** 40	**7** 21	**28** 25	**3** ***(1-5)*** 3*(3-4.75)*	**312.32** 406,25	-6.249***
Dividends should be taxed (DIV)	**18** 17	**7** 15	**18** 26	**16** 22	**41** 20	***4 (2-5)*** *3 (2-4)*	**377.05** 314.67	-4.221***
Interest on saving and securities should be taxed (INT)[a]	**46** 59	**13** 15	**20** 11	**8** 8	**12** 6	***2 (1-3)*** *1 (1-3)*	**389.97** 332.52	-4.021***
Financial capital gains should be taxed (CAP)	**18** 8	**8** 11	**20** 36	**14** 21	**41** 24	***4 (2-5)*** 3 (*3-4*)	**363.39** 335.84	-1,865*
Instead of reduced VAT rate for numerous foodstuffs (5%), the zero rate should be introduced (FOOD) 2016 version: Instead of reduced VAT rates for some "basic" foodstuffs, the reduced VAT rate for all foodstuffs should be introduced	**9** 4	**5** 4	**8** 9	**8** 19	**70** 64	***5(4-5)*** *5(4-5)*	**373.72** 364.87	-.676
Special tax on "junk food" should be introduced (fat food, fried food, „fast-food", overly sweetened food) (JUNKF)	**19** 16	**5** 9	**19** 19	**13** 15	**43** 42	**4 (*3-5*)** 4 (*3-5*)	**367.11** 368.98	-.125
Special bank tax should be introduced (BANK)	**3** 4	**3** 5	**11** 10	**12** 16	**71** 65	**5 (*4-5*)** 5 (*4-5*)	**373.03** 351.31	-1.686*
Different government tax reductions (reliefs, incentives) promote economic growth (EFF)	**6** 5	**5** 9	**24** 17	**22** 26	**43** 43	**4 (*3-5*)** 4 (*3-5*)	**358.08** 361.01	-.200
Tax system should contribute to income redistribution (RED)	**4** 4	**4** 4	**15** 6	**14** 18	**62** 69	***5 (4-5)*** *5 (4-5)*	**348.15** 375.93	-2.114**
PIT reliefs should be reintroduced (REL) – only 1-3[b]	**12** 22		**23** 16		**65** 62	***3 (2-3)*** *3 (2-3)*	**365.08** 341.85	-1.774*

Notes: 1 – Completely/strongly disagree, 2 – Mostly disagree, 3 – Neither agree nor disagree, 4 – Mostly agree, 5 – Completely/strongly agree; Upper row – 2026, lower row – 2016; Percentages may not total 100 due to rounding; Degree of consensus above 60% underlined; p < 0.1; **p < 0.05; ***p < 0.01; [a] The additional question regarding exempting a smaller amount of interest from taxation (up to a yearly limit) and taxing only higher amounts above the limit yielded a median of 5 in 2026, compared to a median of 4 in 2016.; [b] For the last question (REL) only 1-3: 1 – Disagree, 2 – Neither agree nor disagree (Do not know), 3 – Agree

Source: Authors

The "flat tax revolution", which was particularly pronounced in (post-) transition countries, has lost momentum, as is also evident in Croatia. Although the question/statement is adapted to the situation of two PIT rates compared with three in 2016, the results are broadly comparable, as it again concerns flat tax (indirect progression) versus direct progression (rising marginal rates).

Nevertheless, changes in responses to these two items should be interpreted with caution. The 2026 results, although again showing a neutral median (perhaps still due to the general public's lack of knowledge), indicate a considerable increase in complete disagreement, as well as a decline in overall agreement (answers 4 and 5 combined). The neutral median aligns with earlier studies in CEE (e.g. Domonkos, 2016), while the recent development in the 2026 survey is more consistent with survey results from developed countries, which indicate reluctance towards a flat tax and a call for greater progressivity (Mathissen, 2024; National Tax Research Committee, 2025; Stiers et al., 2022; Weisstanner & Armingeon, 2022), especially for the wealthiest (Ipsos, 2025; Mathisen, 2024; Pew Research Center, 2025). This new development is also consistent with the findings of the EC (2025a, p. 20), which show that Croatian citizens rank second in the EU in expressing the belief that taxes in their country are not paid (at all) in proportion to income (and wealth), implying a need for greater progressivity.

On the other hand, support for the taxation of capital incomes within the PIT has increased for all groups. The previous "tradition" of non-taxation (before 2013, 2015, and 2016) seems to be gradually forgotten, and the results support the government's ("unpopular") decision to tax these incomes in line with other EU and developed countries. The development of these results is consistent with similar surveys in developed countries (e.g. Bastani & Waldenström, 2021, p. 560; Mathissen, 2024; Rowlingson et al., 2021; Tax Justice, 2020). Taxes on investment are even ranked second among the taxes which should be raised first according to EU public opinion (EC, 2025a, p. 18).

Taxation of interest has the lowest median among capital incomes, which aligns with Bastani and Waldenström (2021, p. 560), indicating strong "self-interest" at first glance, as most respondents have mostly bank savings – a common feature in Croatia and other (post-)socialist countries. However, this is not simply a matter of "self-interest", since further analysis (Chapter 4.2) shows no relationship between possession of bank savings and support for interest taxation. Instead, it reflects a broader "self-interest", suggesting possible future possession of bank savings, as well as the perception of bank savings as a relatively secure and low-earning savings instrument accessible even to those with low incomes. This is further supported by an additional question about exempting a basic (low) amount of interest from taxation, similar to the personal exemption within the PIT (applied to labour income). In the 2026 survey, the median here rose to 5 (previously 4). This further supports the introduction of such an exemption in the Croatian PIT, in line with the experience of some other European countries (e.g. Germany, the Netherlands, and Luxembourg).

Since the new EU VAT rules generally allow a zero rate for all member states, the VAT question has been revised to reflect this possibility. An additional motivation was the strong agreement to reduce the regressivity of VAT in the previous survey, as well as the acceptance of changes in this direction in current tax policy (Croatia has significantly broadened the reduced rate on foodstuffs and has even applied the lowest reduced rate to all included foodstuffs). This is to be

expected, given that the standard VAT rate in Croatia is among the highest in the EU, making the regressive effect most pronounced and the introduction of reduced /zero rates even more important for mitigating regressivity. It is therefore no wonder that this statement/question received considerably higher support than the flat tax question, and that there was even support for dividend and capital gains taxation (median 4). This confirms the conclusion of earlier surveys that tax reforms increasing regressivity generally receive less support than those increasing progressivity (Bremer & Bürgisser, 2025; Ipsos, 2025). The 2016 and 2026 questions/statements are hardly completely comparable, since the 2026 question is modified from reduced to even zero rate implying even stronger redistributional effect. However, even the more redistributional solution yielded not only the same median (*5(4-5)),* but even more highest agreements (completely/strongly agree - 5). It seems that it was accepted by the public not only as strong as previous 2016 question/statement, but maybe even a little bit more. Nevertheless, changes in responses to these two items should be interpreted with caution and cannot be attributed exclusively to changes in public opinion over time.

The junk food tax is the only tax that has shown almost no change. Most respondents have agreed with its introduction. Health taxes are becoming increasingly important. Sugar-sweetened (carbonated) beverages, which are the most significant of these taxes, are taxed in as many as 114 countries, with public support of around 60% (World Health Organization, 2025; Sarda et al., 2022). The existing tax on non-alcoholic drinks in Croatia is quite well-designed, exempting drinks with no added sugar. Therefore, a new tax on unhealthy food is being advocated, but not very strongly.

The financial transaction tax (a tax on financial transactions by banks and other financial institutions) has proved to be one of the less promising EU initiatives. The reluctance of member countries to accept a harmonised version of this tax, although around half of them (mostly older members) already have some form of this tax or a financial (bank) activities tax, is not reflected in the respondents' answers. In 2026, even more respondents fully support the introduction of a bank tax (over 70% of them). This strong support suggests that respondents are probably not aware that this tax is mostly passed on to consumers of banking services, which could further reduce interest earnings, about which the respondents are so concerned.

The question about PIT reliefs, as expected, received even stronger approval, with the number of negative responses almost halved and a slight increase in positive ones. Here, "self-interest" is again confirmed, as PIT reliefs result in tax savings for personal income taxpayers. As the previous survey showed almost identical support for all types of reliefs, their detailed breakdown was omitted in this survey.

The efficiency of a tax system can be understood in three ways: its neutrality (no distortions); its simplicity, resulting in low administrative and

compliance costs of taxation relative to tax revenues; and its effectiveness, that is, the extent to which different tax reductions (reliefs and incentives) promote economic growth relative to their costs. The last of these, recently confirmed by, for example, Laporšek, Stubelj & Vodopivec (2026), was used in this survey. The statements regarding the efficiency and equity (income redistribution) of the tax system received almost the same level of support as before[10]. It is not surprising that the question about the redistributive element of taxation (its vertical equity) received a higher score than the efficiency question on both occasions. This aligns with Stantcheva (2021). In particular, the prevailing public attitude towards redistribution – a widely accepted view of the vertical equity (fairness) of taxation – is confirmed by numerous previous studies (e.g. Barnes, 2015, p. 18; Ballard-Rosa et al., 2025, p. 3; Conklin & Weatherford, 2023; Ipsos, 2025; Jacques, 2023, p. 269; Mathisen, 2024; Pew Research Center, 2025; Rowlingson et al., 2021, pp. 431 and 451; Sachweh & Eicher, 2025, p. 141; Stiers et al., 2022, p. 10; Weisstanner & Armingeon, 2022).

It can be concluded that most of the answers have changed compared to the previous survey, indicating increased progressivity (redistributive element). This is not due to developments in income equality, since Gini coefficients for Croatia are relatively moderate compared with the EU, stable, and even slightly lower in 2025 (Eurostat, 2026). However, the perception of income inequalities (which in most EU countries, and especially in some former socialist countries including Croatia, is higher than actual income inequality[11]) and citizens' sensitivity to income inequalities are more relevant in influencing strong preferences for redistribution across the EU. This is particularly pronounced in the new EU member states, including Croatia (Šućur, 2021). Among mechanisms of income redistribution, EU citizens give the strongest support to the tax system and the progressive taxation of the wealthy (Šućur, 2021). Our findings on the redistributive role of taxation confirm these strong preferences for redistribution (median and mode of 5), but they appear to be constant and even very slightly lower in 2026 (although this is almost unnoticeable). However, this is not a rise in an already extremely positive attitude towards the redistributive role of taxation, but rather a matter of its implementation in concrete taxation measures. Citizens may now be more aware of how redistribution within the tax system actually works in practice. They may therefore be more conscious of the drawbacks of the "popular" flat tax compared with the classical PIT in terms of progressivity (an increase in complete disagreement and a decline in overall agreement). Their support for the taxation of capital incomes has increased for all types of these incomes (from 3 to 2 for dividends and financial capital gains, and from 1 to 2 for interest). This may reflect greater awareness of the redistributive elements of this taxation. People may also have a deeper understanding of the regressivity of

[10] Although in 2026 it is slightly lower for redistribution, but still very high (median 5).

[11] This is partly due to wealth inequality, which is much more pronounced than income inequality, and this is also true for Croatia. However, the share of wealth held by the 10th decile in Croatia appears to have remained stable over the past decade at around 60% (authors' own calculations based on ECB, 2025).

VAT, which is particularly pronounced in Croatia with a 25% rate, the second highest in the EU. In the previous survey they supported a reduced rate for all food, whereas now they support a more radical option that could substantially reduce regressivity: a zero rate for food. Support is even higher for the completely/strongly agree response (70% compared with 64%). Support for a bank tax also appears to have increased. Some possible explanations include high inflation not accompanied by adequate interest rates, as well as the perception of unbalanced bank profits. PIT reliefs, if properly designed, could increase PIT progressivity by increasing the second source of progressivity, personal exemption. The public may also be aware of their existence in other countries. However, these possible explanations for more progressive taxation outcomes cannot be empirically tested with survey data.

This increased preference for redistribution aligns with the significance of the statement regarding the redistributive aspect of taxation.

4.2 Socioeconomic factors and attitudes associated with the results

To use binomial probit regression, positive responses (4–5) are combined into a single positive category (Yes), negative responses (1–2) into a single negative category (No), and neutral responses are excluded. The methodology is based on a previous survey paper (Blažić, Štambuk, 2019). The average marginal effects (AME) are also added for the statistically significant variables. Table 2 presents the results.

In addition, the robustness of the presented model with excluded neutral responses is checked by estimating an ordered probit model using the original response categories (internal documentation). The ordered model confirms most of the main binomial model results.

Table 2 The relationship of efficiency and redistribution attitude and socioeconomic variables with survey answers: binomial probit regression with average marginal effects (AME) for the significant variables

	FLAT	DIV	INT	CAP	FOOD	JUNKF	BANK	REL
EFF	1.194***	0.633*	0.203	0.589	0.232	0.316	-0.229	1.032**
	(0.355)	(0.372)	(0.343)	(0.387)	(0.368)	(0.313)	(0.480)	(0.433)
AME	*0.402***	*0.146**						*0.147***
RED	-0.702*	1.380***	0.256	0.931**	0.992**	0.493	1.331***	1.830***
	(0.383)	(0.454)	(0.421)	(0.411)	(0.389)	(0.336)	(0.477)	(0.523)
AME	*-0.236**	*0.319****		*0.240***	*0.191****		*0.150****	*0.261****
Settlement type (urban)[a]	0.0754	0.0966	0.267	0.112	-0.441	0.164	0.0727	-1.177***
	(0.230)	(0.277)	(0.253)	(0.257)	(0.290)	(0.230)	(0.389)	(0.453)
AME								*-0.168****
Ownership of: Bank saving	-0.280	-0.0483	-0.361	0.0671	-0.425	-0.195	-0.299	-0.449
	(0.239)	(0.298)	(0.261)	(0.284)	(0.278)	(0.239)	(0.404)	(0.394)
Shares	-0.429	-0.640*	0.00306	0.320	-0.0236	-0.394	0.322	1.866*
	(0.340)	(0.356)	(0.342)	(0.470)	(0.368)	(0.309)	(0.637)	(0.990)
AME		*-0.148**						*0.266**
Other securities	0.901**	0.677	0.561	0.617	-0.0671	1.123**		0.163
	(0.408)	(0.669)	(0.428)	(0.658)	(0.449)	(0.548)		(0.763)
AME	*0.303***					*0.352***		
Gender (male)[b]	0.206	0.0898	0.0779	-0.115	-0.785***	-0.329	0.218	-0.467
	(0.221)	(0.270)	(0.240)	(0.268)	(0.285)	(0.225)	(0.396)	(0.405)
AME					*-0.151****			
Age[c]: 30-44	0.877	0.306	0.0481	0.160	-0.106	-0.461	-1.597	-0.912
	(0.557)	(0.813)	(0.585)	(0.658)	(0.696)	(0.633)	(1.398)	(1.211)
45-59	0.711	-0.777	0.228	0.316	0.0272	-0.296	-0.477	-0.499
	(0.536)	(0.665)	(0.535)	(0.625)	(0.626)	(0.579)	(1.198)	(1.036)
60+	0.582	-0.406	0.0314	0.0983	0.0629	-0.158	0.0235	-0.570
	(0.566)	(0.726)	(0.595)	(0.652)	(0.676)	(0.616)	(1.328)	(1.122)
Education[d]	-0.646**	0.990**	0.284	0.248	0.429	-0.168	-0.480	0.198
	(0.290)	(0.441)	(0.290)	(0.334)	(0.336)	(0.273)	(0.554)	(0.481)
AME	*-0.218**	*0.229**						

Live with:								
Parents	-0.408	-0.220	0.294	0.244	-1.007**	-0.378	0.347	-0.623
	(0.434)	(0.567)	(0.466)	(0.504)	(0.499)	(0.474)	(1.210)	(0.781)
AME					*-0.194***			
Children	-0.131	-0.0810	-0.638**	-0.539**	-0.113	0.244	-0.313	-0.304
	(0.243)	(0.299)	(0.271)	(0.272)	(0.303)	(0.260)	(0.434)	(0.429)
AME			*-0.194***	*-0.139***				
Real estate	-0.240	-0.250	-0.313	0.140	0.592*	-0.132	-0.339	-0.0523
	(0.297)	(0.364)	(0.309)	(0.340)	(0.358)	(0.312)	(0.603)	(0.521)
AME					*0.114**			
2nd real estate	0.328	0.392	0.436	0.815**	0.0277	0.256	-0.468	-0.417
	(0.291)	(0.368)	(0.308)	(0.406)	(0.333)	(0.292)	(0.544)	(0.480)
AME				*0.210***				
Income p.c[e]:								
Middle	-0.106	-0.400	-0.0205	0.0978	-0.247	0.438	0.0665	-0.362
	(0.272)	(0.319)	(0.281)	(0.305)	(0.343)	(0.280)	(0.436)	(0.417)
High	-0.0256	0.103	-0.522	-0.0243	-0.664*	0.221	0.683	0.550
	(0.321)	(0.424)	(0.364)	(0.388)	(0.397)	(0.323)	(0.706)	(0.596)
AME					*-0.135*			
Work status[f]:								
Inactive	0.414	-0.200	-0.260	-0.272	-0.447	-0.0611	-1.858**	-1.271*
	(0.398)	(0.492)	(0.455)	(0.431)	(0.521)	(0.424)	(0.791)	(0.690)
AME							*-0.190**	*-0.196**
Retired	0.282	0.173	0.512	0.689*	-0.268	-0.212	-1.709**	-0.601
	(0.351)	(0.441)	(0.392)	(0.408)	(0.443)	(0.358)	(0.868)	(0.753)
AME				*0.175**			*-0.161**	
Constant	-1.035	-0.541	-0.988	-1.288	0.907	0.218	2.560	1.099
	(0.798)	(1.004)	(0.809)	(0.901)	(0.979)	(0.818)	(1.778)	(1.527)
McFaddenR^2	0.137	0.230	0.108	0.173	0.220	0.0828	0.262	0.394
N	166	155	157	156	182	171	156	146
No/Yes answers (in %)	57.8/42.2	30.9/69.1	74.0/26.0	31.7/68.3	15.4/84.6	30.5/69.5	6.9/93.1	15.0/85.0

Notes: Standard errors in parentheses; *** p<0.01, ** p<0.05, * p<0.1; For statements acronyms and variables in the first and second rows, see Table 1; [a] Settlement type: reference value – rural; [b] Gender: reference value – female; [c] Age: reference value <30; [d] Education level: reference value-below univ. degree; [e] Income per family member: income classes (in EUR): low: <590, middle: 591-925, high: 926+. Reference value – low; [f] Work status: reference value: employed; inactive = unemployed, housewives, students

Source: Authors

Flat tax attitude is, as expected, strongly positively associated with the efficiency attitude[12] and negatively associated with attitude towards (vertical) equity/redistribution (in line with Ballard-Rosa et al. (2017), Barnes et al. (2024), Bremer & Bürgisser (2025), Callaway et al. (2024), Mathisen (2024), Pew Research Center (2025), Rowlingson et al. (2021), Stantcheva (2021), Stiers et al. (2022), Tuxhorn et al. (2022), Weisstanner & Armingeon (2022)). This is confirmed even by ordinary regression results, where the statistical significance for redistribution is at the 5% level (compared with the possibly doubtful 10% level). Those possessing other securities (indicating wealthier respondents) have around a 30 percentage points higher probability of supporting a flat tax (in line with Domonkos (2016), Olivera & Van Kerm (2022), and Stiers et al. (2022)), and the statistical significance is at the 1% level in the ordinary regression, which confirms "self-interest". Ordered model results also imply that all older respondents (above 30) are more inclined to support a flat tax, but only at the 10% significance level. This adds to the age puzzle in the literature and is in line with Stantcheva et al. (2021). Individuals with higher education are less inclined to support a flat tax (in line with Stantcheva (2021), Attewell (2022), Barnes (2015), and Stiers (2025)) and the ordered model shows significance at the 1% level.

Attitudes towards the taxation of capital incomes (especially dividends and capital gains), which increases progressivity, are closely related to redistribution attitude (particularly in line with Mathisen (2024)), "self-interest" (those possessing shares are opposed to their taxation, which is even more significant in the ordered model), and education, as the higher educated are again more inclined to support progressivity (dividend taxation). People living with children are less inclined to interest (and also capital gains)[13] taxation, possibly indicating concern about the additional burden on different types of family income, including that of their children. Citizens owning a second real estate (indicating greater wealth) are more inclined to support financial capital gains taxation, since they may have invested more of their assets in the real estate rather than financial assets, reflecting "self-interest". The retired respondents, probably mostly not engaged in the capital market, are also more inclined to support them, reflecting "self-interest" again. Although the effect is small, its statistical significance increases in the ordered model (at 5%).

Since consumption taxes are regressive, it is logical that those more inclined towards redistribution support a zero rate on food, while those with the highest incomes do not[14] (in line with Bremer & Bürgisser (2025) and Olivera & Van Kerm (2022)). However, the latter effect (significant only at the 10% level) is not confirmed by the ordered model or AME. Those living with their parents

[12] Those who favour efficiency have, on average, a 40.2 percentage point higher probability of favouring a flat tax (than those who do not).

[13] In the ordered model the former is even more significant (at 1%), but the latter is less significant (at only 10%). This is expected, since the interest tax burden is much more common.

[14] A lower rate for food could also have a positive entrepreneurial effect on food producers. Although higher incomes are often said to be more entrepreneurially oriented, this finding confirms the opposite attitude, in line with Kryeziu (2026).

seem less concerned about this issue unlike real estate owners, who are more integrated into local well-being (neither association is confirmed by the ordered model).

There are almost no statistically significant relationships for health taxes, with the only possible exception being the possession of other securities (indicating wealthier individuals), which could be consistent with Sarda et al. (2022). However, this is not proven by the ordered model.

Support for a bank tax is, as expected, associated with redistribution preferences and work status; inactive and retired individuals are concerned about its incidence (the latter not confirmed by the ordered model), reflecting "self-interest" once more.

The reintroduction of PIT reliefs is predictably supported by those who believe that tax reductions (reliefs) promote economic growth (efficiency) and by individuals with redistribution preferences. Urban citizens do not seem to support them, and one possible explanation is that they are probably more informed about some of their negative effects (distortion, revenue loss, misuse). Although the relationship is significant even at the 1% level, the AME is low, and the ordered model does not support it. A similar pattern is observed for inactive respondents, who do not have the opportunity to benefit from them ("self-interest" again).

The most frequently significant variable related to responses on taxation, as in the previous survey, is the redistribution attitude (in line with Stantcheva (2021)). Conversely, age, as before, does not play any role in the binomial regression, aothough it is included as an important control variable and the ordered regression appears to reveal some of its importance. Gender likewise seems to have almost no role. Settlement type and home ownership appear to have lost importance, as well as income[15]. Education, work status, and ownership of financial assets continue to play a minor role. Meanwhile, the efficiency attitude is gaining importance, and some newly introduced variables, such as living with parents/children and ownership of a second real estate are also becoming relevant.

5. CONCLUSION

The second public opinion survey on specific elements of tax systems in Croatia produced even more interesting results than the previous one.

Flat tax remains opposed, although in the meantime the number of PIT rates in Croatia has declined to just two, bringing the system as close as possible to a flat tax, additionally due to the relatively high and often increasing threshold for the second rate. Taxation of all capital incomes received greater support than

[15] Using redistribution as moderator (following Bremer & Bürgisser (2025)) yielded almost no significant results. Interaction of education as nearest proxy for political sophistication (following Stiers et al., (2022)) and income showed that among lower educated the rise of income results in the negative attitude towards zero VAT rate for food, among low incomes the rise in education results in the negative attitude towards flat tax.

in the previous survey, with interest income still receiving the lowest support. However, the exemption of a certain "basic" amount of interest from taxation received increased support. Support for the reintroduction of PIT reliefs (for example, for voluntary/additional pension, life or health insurance, paid health costs, mortgage interest) is also increasing.

The questions about consumption taxes reveal a strong commitment to privileged treatment of food within VAT (with support for a zero rate instead for the lower rate for food in the previous survey), but this does not extend to junk food (as shown by continued support for introducing a junk food tax). The same consistent support is observed for the bank tax.

The Croatian public strongly and consistently supports the redistributive aspects of taxation. This is evident not only in the specific question about redistributive elements, but also in the similarities and changes compared to the previous survey (stronger rejection of a flat tax, higher support for taxation of all capital incomes, slightly stronger support for the reintroduction of PIT reliefs, support for a zero VAT rate, and the bank tax).

Flat tax attitude is, as expected, positively associated with efficiency attitude and negatively by attitude towards vertical equity/redistribution. Individuals with higher education are less likely to support a flat tax, while those holding other securities (indicating wealthier respondents) are more likely to do so. Attitudes towards the taxation of capital incomes are also related to redistribution attitude, "self-interest" and education. Those more inclined towards redistribution support a zero rate on food. The reintroduction of PIT reliefs is predictably positively related to efficiency and redistribution attitude.

The most frequently significant variable in relation to responses on taxation, as in the previous survey, is the redistribution attitude. Education, work status, and ownership of financial assets continue to play a minor role. Settlement type, home ownership and income appear to have lost importance. The efficiency attitude is gaining importance. Some newly introduced variables, such as living with parents/children and ownership of a second real estate start to play a role.

The research limitations include the cross-sectional nature of the data, the relatively modest sample size, the exclusion of neutral responses from the binary regressions, and the imperfect comparability of questions that changed between the 2016 and 2026 surveys. The data are cross-sectional and observational, and therefore the estimated models identify associations rather than causal effects. The sample size is larger than in the previous survey, although still relatively modest, allowing a margin of error of 4.90%. The exclusion of neutral responses from the binary regressions may influence the estimated relationships, so robustness is checked using an ordered probit model that additionally includes the neutral category. The imperfect comparability of questions that changed between the 2016 and 2026 surveys is an unavoidable result of legislative changes that occurred in the meantime. It relates only to two questions, one very minor, and the current results are even more favourable.

The research is planned to continue, including additional tax policy changes as well as current and future taxation challenges.

Author Contributions: Conceptualization, A.Š. and H.B.P.; Methodology, A.Š. and H.B.P.; Software, A.Š.; Validation, A.Š. and H.B.P.; Formal Analysis, A.Š.; Investigation, A.Š. and H.B.P.; Resources, A.Š. and H.B.P; Data Curation, A.Š.; Writing – Original Draft Preparation H.B.P.; Writing – Review & Editing, A.Š. and H.B.P.; Supervision, A.Š. and H.B.P.; Project Administration, H.B.P.; Funding Acquisition, A.Š. and H.B.P.

Funding: This paper has been written within the scope of the project *„Regulation and Sustainability in Finance: Challenges and Opportunities for the Stability of the Financial System“ (uniri-iz-25-33)*, funded by European Union – NextGenerationEU via the Croatian National Recovery and Resilience Plan 2021-2026, in conjunction with the University of Rijeka, Faculty of Economics and Business Programme Financing. The views and opinions expressed are solely those of the authors and do not necessarily reflect the official position of the European Union or the European Commission. Neither the European Union nor the European Commission can be held responsible for them.

Conflict of interest: None.

Acknowledgement of AI or AI-assisted tools use: We have not used any AI or AI-assisted technologies to prepare this work.

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ŠTO HRVATSKI GRAĐANI MISLE O POREZIMA: ISTRAŽIVANJE JAVNOG MNIJENJA

Sažetak

Rad analizira istraživanje javnog mnijenja o oporezivanju u Hrvatskoj. Ciljevi istraživanja obuhvaćaju utvrđivanje javnog mišljenja, procjenu povezanosti socioekonomskih obilježja te stavova o redistribuciji (poreznoj pravednosti) i poreznoj učinkovitosti s odgovorima ispitanika, kao i usporedbu rezultata iz 2026. s onima iz 2016. godine. Rezultati upućuju na veće protivljenje flat taxu, veću podršku oporezivanju dohotka od kapitala, snažnije odobravanje ponovnog uvođenja olakšica pri oporezivanju dohotka, podršku uvođenju nulte stope PDV-a na hranu, podjednaku podršku uvođenju poreza na nezdravu hranu te snažniju podršku uvođenju poreza na banke. Kao i ranije, varijabla koja je najčešće značajno povezana s odgovorima o porezima jest stav o redistribuciji, a slijedi ga stav o učinkovitosti, koji u prethodnom istraživanju nije bio značajan. Obrazovanje, radni status i vlasništvo nad financijskom imovinom i dalje imaju sporednu ulogu.

Ključne riječi: istraživanje javnog mnijenja, porez na dohodak, porez na dodanu vrijednost (PDV), bankovni porez, porez na nezdravu hranu.

JEL klasifikacija: H24, H25, H31.