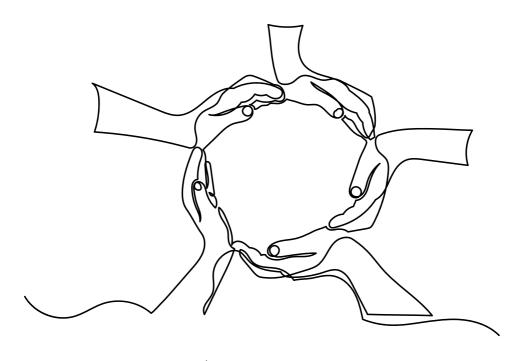
Immigration and the Welfare State in Europe

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In this book, we explore why, according to several surveys, most natives are reluctant to grant social rights to immigrants. We focus on the role of reciprocity, particularly how natives value immigrants' fiscal contributions. Due to structural barriers such as lower wages and irregular payments, it can be difficult for them to become positive fiscal contributors in the short term. If natives prioritize fiscal contributions when determining immigrants' access to welfare benefits, this may perpetuate economic inequality. We conducted an experiment in three countries to investigate this. We find that natives are less supportive of granting full social rights to immigrants who are negative fiscal contributors—those receiving more in public services than they pay in taxes. Notably, high-income earners and individuals concerned about the sustainability of the welfare state react more negatively to extending social rights to immigrants. Contrary to common assumptions, we demonstrate that, even when informed about immigrants' positive intentions and the structural barriers they face, natives continue to penalize them for being a fiscal burden. Moreover, our research highlights that the penalty for being a negative fiscal contributor is higher for immigrants than for natives. In conclusion, economic inequality, which results in immigrants facing economic disadvantages, often renders them negative fiscal contributors in the short term, deprives them of the public support necessary to access social rights. This book has important implications for contemporary debates on the extension of social rights to immigrants.

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Pròleg

En la major part de països avançats, la qüestió de la immigració està en el centre del debat polític. Ha produït, en bona mesura, importants desplaçaments de vot en diversos països europeus cap a una dreta que s'alimenta del malestar difús, o no tant difús, que provoca aquest fenomen; i ha estat en el punt de mira dels atacs del candidat Trump contra l'administració Biden en la campanya electoral de les eleccions presidencials de 2024 als Estats Units.

Entre les raons que, basades en fets reals o no, han convertit en problemàtica la qüestió de la immigració cal citar, entre les principals, el factor inseguretat, el factor pèrdua d'identitat nacional (o desculturització) i, sens dubte, el factor degradació en les prestacions que proporciona l'estat del benestar. Aquest darrer factor és justament el que concentra l'atenció del llibre de Francesc Amat i César Fuster. Es tracta d'una qüestió de primer ordre, per aprofundir en la qual totes les contribucions serioses i rigoroses, i aquesta ho és, han de ser benvingudes. El punt principal que vol examinar aquest llibre és fins a quin punt la càrrega fiscal que, suposadament, comporta el fenomen migratori per als ciutadans natius, condiciona la seva actitud respecte a si consideren que els immigrants han de tenir o no els mateixos drets que la resta dels ciutadans.

El llibre proporciona una anàlisi rigorosa i ben articulada d'aquesta qüestió. Pel que fa al col·lectiu d'immigrants, es consideren diversos tipus d'ocupacions (més o menys qualificades), diversos graus de formació i de coneixement de l'idioma, diverses actituds respecte la feina (major o menor implicació), i també diferents països de procedència, i pel que fa al col·lectiu dels ciutadans natius, es consideren les diferents

posicions polítiques i el diferent grau d'apertura mental i cosmopolitisme, entre altres questions.

Del treball crec que se'n podrien extreure quatre conclusions fonamentals. La primera és que, en tots els casos, els ciutadans natius pensen que els immigrants suposen una càrrega fiscal (és a dir, que reben més en forma de serveis públics i prestacions, del que aporten en forma d'impostos). En segon lloc, pensen que aquest fet va en detriment dels ciutadans del país receptor de la immigració (que han de pagar més impostos o bé patir una degradació dels serveis públics). La tercera conclusió és que les coses succeeixen, en bona mesura, perquè els immigrants es veuen obligats a treballar, no necessàriament per la seva voluntat, en l'economia submergida. I la quarta, i probablement objectiu bàsic de l'estudi, és que tot això condueix a que la població nativa tingui una actitud hostil respecte a concedir als immigrants plens drets de ciutadania. D'acord amb el treball, aquestes conclusions són vàlides amb independència de quina sigui l'ocupació i el país de procedència dels immigrants, i també del grau de formació i grau de cosmopolitisme dels ciutadans natius. També resulta generalitzable als tres països examinats: Espanya, França i el Regne Unit.

Com es pot comprovar, les qüestions abordades en aquest llibre són especialment rellevants, en un context, com el que vivim en els països avançats, en el que la problemàtica de la immigració se situa, com s'ha dit al principi, en el moll de l'os del debat polític i està molt present en el centre de les inquietuds socials. Per això, si es vol amb l'excusa del llibre i els punts als que m'he referit, potser valdria la pena apuntar algunes reflexions respecte l'horitzó que tenim al davant en relació amb aquest tema.

La qüestió més bàsica i de fons és la de la necessitat o no de la immigració, des de la posició dels estats receptors. És a dir, els països que reben immigració la necessiten i estan interessats en rebre'n? (observi's que això deixa de banda l'altra costat de l'equació, és a dir, la de si els immigrants que busquen recer en un altre país tenen dret a fer-ho i és lògic i racional que ho facin; qüestió no menor si volem valorar les coses des d'una perspectiva més àmplia i probablement més fonamentada políticament i moralment). Però, bé, situem-nos en la perspectiva

dels interessos (i només dels interessos immediats, probablement) dels estats receptors. Aquí caldria remetre's als estudis seriosos i ben documentats ja existents, però tot apunta a que els dèficits de ma d'obra en una bona colla d'ocupacions (i no només sub-alternes, per cert) en els anys a venir són més que considerables, sabent com ja sabem des d'ara quina serà la piràmide d'edat de la població nascuda en aquests països en les properes dècades. I cal subratllar que aquest dèficit d'oferta de treball nativa serà especialment acusat en el que podríem considerar les cohorts que es troben en la plenitud de la maduresa productiva (entre 35 i 55 anys).

Una segona questió, derivada d'aquesta primera, és en quines condicions s'haurien d'obrir les portes a la immigració i quines haurien de ser les polítiques d'acollida o, expressat en altres termes quins problemes pot provocar aquest fenomen i, per tant, quines polítiques s'haurien d'adoptar per tal de fer front a aquests problemes. Són güestions essencials, sense cap mena de dubte, però, finalment, són qüestions derivades de la primera, que és el nucli de la problemàtica. Plantejar les coses d'aquesta manera pot ajudar a clarificar molt el problema. Entre altres aspectes, pot ajudar a evitar plantejar la qüestió de la immigració en els termes propis de les guerres santes, en les que l'enfrontament és de dogma contra dogma: en aquest cas el dels 'bonistes' (benvinguts els immigrants, perquè ells posseiran la terra) contra el dels xenòfobs (que atribueixen qualsevol problema que es pugui produir al col·lectiu immigrant). Fan falta immigrants?, sens dubte, sí; això vol dir que s'han d'obrir les portes perquè passi tothom que ho desitgi?, també, sens dubte, no.

Al meu entendre, a partir d'un diagnòstic compartit sobre la necessitat de la immigració, és en aquest punt, el de la concreció de les polítiques que caldria adoptar, on s'haurien de centrar la major part dels esforços. Això fa que sigui necessari, prèviament (o, més ben dit, a mesura que anem fent front a la qüestió; perquè la majoria dels problemes socials es van detectant en les seves característiques concretes i en la seva profunditat, a mesura que van apareixent), un diagnòstic precís dels problemes que planteja realment la immigració, per tal de poder examinar, davant de cada un d'ells, quines podrien ser les polítiques més apropiades.

Sense entrar a fons en la qüestió, d'altra banda prou estudiada pels experts en la matèria, no és massa agosarat presumir que, entre aquests problemes segurament figurarien en una posició destacada alguns dels següents: a) l'associació de la immigració amb la inseguretat; b) la idea que la immigració porta a una pèrdua de la pròpia identitat i de les arrels culturals; c) el temor a que els immigrants posin en perill els llocs de treball dels ciutadans natius; d) la idea que la immigració tendeix a propagar hàbits socials nocius; e) la tendència a veure la immigració fonamentalment com un cost, en el sentit que abans s'ha exposat: és a dir, que contribueix a una degradació dels serveis públics, o bé fa que haguem de pagar més impostos.

De totes aquestes questions, el llibre que presentem, es centra, com s'ha dit, en aquesta darrera. El seu propòsit no és determinar si aquest temor està o no ben fonamentat. Aquesta és una qüestió estudiada prou a fons en l'àmbit acadèmic, i la conclusió bàsica seria la següent. En el moment inicial, el saldo fiscal dels immigrants és més aviat positiu per al país receptor. Solen arribar persones en edat productiva (més aviat homes). Moltes vegades, són persones amb formació. Arriben sense la família i, si el treball està declarat i la situació laboral regularitzada, paguen més tributs del que reben en forma de serveis públics (no van a l'escola i necessiten poca atenció mèdica). Amb el temps, però, les coses canvien. Formen una família, o bé hi ha una reunificació familiar, amb fills i pares, i aleshores les coses s'inverteixen: els nens van a l'escola, els avis, al CAP, i els impostos que puguin pagar els membres de la família que treballen són inferiors a la despesa pública que absorbeixen. Això no succeeix perquè aquestes persones s'aprofitin del país que els acull o pels seus mals hàbits intrínsecs, sinó pel fet que solen ser famílies amb un nivell de renda inferior a la mitjana. I el joc redistributiu de l'Estat del benestar fa que elles, com totes les altres en la seva posició, rebin més del que paguen, de la mateixa manera que les famílies amb un nivell de renda superior a la mitjana (frau i paradisos fiscals a part) paguen més del que reben.

Aquesta, però, no és la qüestió que tracta aquest llibre. El que fa aquest llibre és constatar que existeix la percepció social que els immigrants suposen una càrrega fiscal per als ciutadans natius, i, a partir d'aquesta constatació, contrastar la hipòtesi si aquest fet, per si sol, condiciona l'actitud dels ciutadans respecte als drets que caldria concedir als immigrants. La conclusió, com ja s'ha dit, és que, amb independència del nivell cultural i de renda dels ciutadans natius, i de l'ocupació, nivell d'integració i de coneixement de l'idioma dels immigrants, aquest sol fet provoca una actitud contrària a la concessió de drets de ciutadania per als immigrants. És una dada important i que caldria tenir molt present a l'hora d'abordar les polítiques d'inclusió i d'integració a les que s'acaba de fer referència.

Això significa que calen dades i anàlisis rigoroses per poder adoptar les polítiques necessàries per fer front a les qüestions que abans s'han citat com a problemàtiques (inseguretat, desarrelament, integració cultural, etc.). No n'hi ha prou amb bones paraules o determinats arguments, que poden ser de vegades molt sòlids intel·lectualment, però totalment ineficaços socialment. Per exemple, no s'hi val a argumentar que les cultures es forgen dia a dia i que, en definitiva, són el gresol resultant de moltes procedències. Les persones donen importància a les seves arrels i a la seva identitat i poden veure com una amenaça el seu afebliment per la presència de comunitats immigrants. Per cert, argument que també val pels fills, o nets, d'immigrants, que ja són ciutadans natius del país que el seu dia va acollir els seus pares o els seus avis, i que molt sovint tenen la seva pròpia incertesa en matèria d'identitat. Com tampoc s'hi val l'afirmació òbvia que la immensa majoria dels immigrants no són delinqüents, i encara menys terroristes, quan les persones poden percebre una associació entre els dos fenòmens, sobre tot per la incidència del terrorisme de signe islamista. Calen dades i encertar amb les polítiques adequades. Malauradament, això no resulta gens fàcil. Si ho fos, ja ho hauríem resolt. I, també malauradament, en aquest cas no podem mirar com ho fan a altres indrets per resoldre el problema. El problema hi és aquí i és a molts altres llocs (en molts casos, per cert, de forma molt més sagnant i punyent).

Aquest llibre constitueix una molt bona aportació, tant des del punt de vista de les dades que proporciona, com de les idees i els raonaments que ens proporciona, a l'hora d'abordar una qüestió, com aquesta, que està en el centre del debat polític i social. D'un debat que és sobre la immigració, però que, sobre tot, és sobre nosaltres mateixos. L'etern debat sobre la identitat.

Antoni Castells Oliveres
PATRÓ DE LA FUNDACIÓ CATALUNYA EUROPA

Gener de 2025

I. Introduction

1.1 PRESENTATION OF THE PROJECT

Immigration is one of the most controversial issues in contemporary politics. The success in recent years of right-wing populist parties that directly confront it is a clear confirmation of how heated this topic has become. In the public imaginary, especially after Trump's victory in 2016, opposition to immigration has been linked to citizens that fear "how a new era of immigration and hyper ethnic change could lead to the destruction of their wider group and way of life" (Eatwell and Goodwin, 2018: 132). That is, to individuals that rebel against the silent revolution that has occurred in the last decades and that has brought about the consolidation of liberal, post-materialist and cosmopolitan values. We would thus expect opposition to immigration, as suggested by Inglehart and Norris (2019), to be circumscribed to individuals from low status jobs and from older generations.

And yet this picture remains too simplistic. The scepticism towards immigration is broader than what our societies are willing to admit. When thinking about immigration, most of the scholarship has focused on whether individuals are in favour of recognising immigrants as worthy of some rights, like settling in one's country or enjoying civil rights, but less attention has been placed on how willing natives are to grant social rights to immigrant.

There is a strand in the literature initiated by the seminal work of Alesina and Glaeser (2004) that has pointed out that natives are less likely to be in favour of redistribution in ethnically heterogenous societies, where welfare transfers are perceived to mainly benefit outgroup members. In the present project we put the focus, however, on another strategy, which seems a more plausible popular reaction to immigration, and which consists of excluding immigrants from accessing benefits. This is what some scholars have called "welfare chauvinism" or "welfare dualism" (Van der Waal et al., 2010; Bay et al., 2013) and is the strategy that has been widely embraced by successful right-wing

populist parties like the Danish People's Party or the Front National.

There are two main explanations that have been stressed to explain why individuals are reluctant to grant social rights to immigrants. The first one is based on a labour competition argument. Immigrants are more vulnerable than the majority population and thus more likely to be working in lower status jobs. Consequently, individuals, especially those occupied in lower status jobs, see them as a threat (Mewes and Mau, 2012). The second argument is of cultural type. Natives who hold more prejudices and that desire social distance from those that do not pertain to their ethno-cultural group might be more likely to deny social rights to immigrants (Van Oorschot and Uunk, 2007; Van Oorschot, 2008; Ford, 2015; Reeskens and Van Der Meer, 2015).

Despite how insightful these approaches are, they cannot help to explain why opposition to extending social rights to immigrants is so broad, being high even among educated and egalitarian citizens, as some studies suggest (Reeskens and van Oorschot, 2012; Ford and Kootstra, 2017; Kros and Coenders, 2019). This broad rejection is somehow aligned with Nancy Fraser's philosophical work (1995), which has emphasized the conflict that Western societies face between the politics of recognition and the politics of redistribution. Individuals willing to culturally embrace immigrants are not necessarily supportive of granting social rights to them. Such hesitations to extend social rights to immigrants among even those that should be more predisposed to be in favour of it is hard to explain employing only the major existing theories that attribute these attitudes to ethnic prejudice and fear of labour market competition. We argue that there is an additional explanation that could help explain this phenomenon and that is based on immigration's fiscal impacts. The main idea is very simple: natives may perceive immigrants as a net burden for public finance that increases fiscal pressures to increase taxes or decreases per capita transfers for public spending.

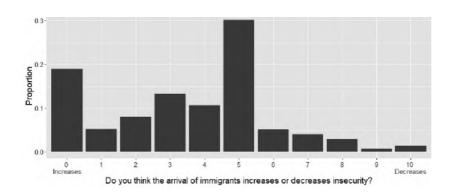
In the present project, we explore in depth the way individuals think about immigrants and, more concretely, about their fiscal contribution. With that purpose, we have run five original surveys over the course of one year, three in Spain, one in the UK and another one in France. We aim to show some descriptive findings for the Spanish case.

1.2 THE CASE OF SPAIN

Before moving to specific questions about the fiscal contribution of immigrants, we start analysing a question that asks Spanish respondents whether they think the arrival of immigrants increases or decreases security. In line with most research on the topic, we observe that 55% of the sample believes that immigration increments insecurity in the streets. The association between immigration and crime rate is, as we can see in the Spanish case, one of the most widespread prejudices against immigrants.

In Figure 1.2 we shift our attention to a question that has been broadly employed to measure individuals' level of cosmopolitanism. This question asks individuals whether they think the arrival of immigrants undermines or enriches Spain's culture. The general practice is to consider those situated above value "4" as cosmopolitans. In our sample, we can then categorize 76% of our respondents as being cosmopolitans at some level. Interestingly, this descriptive finding contrasts with the previous finding on the effect of immigration on crime. It is

FIGURE 1.1: ASSOCIATION BETWEEN IMMIGRATION AND CRIME.



worth asking why a majority of individuals thinks that immigration leads to crime while at the same time embracing the cultural contribution of immigrants.

Then we examine respondents' views on the impact of immigration on jobs. According to the labour competition theory, one would expect a high proportion of individuals to contend that immigrants take out jobs. The picture that derives from Figure 1.3 is, however, at odds with this intuition. Only 21% of the sample believes that the arrival of immigrants implies the destruction of jobs in Spain. In contrast, a substantial 46% of the sample thinks that immigration somehow helps

FIGURE 1.2: COSMOPOLITANISM IN SPAIN.

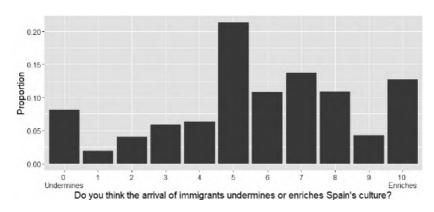
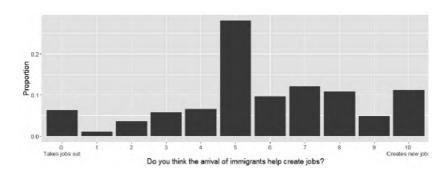


FIGURE 1.3: IMMIGRATION AND CREATION OF JOBS

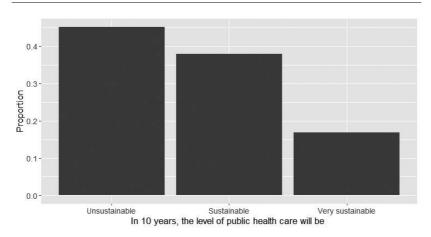


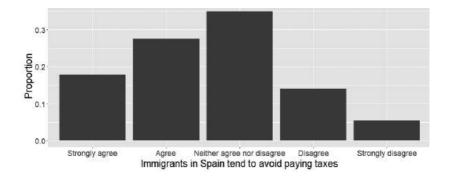
create new jobs. This plot challenges then common knowledge on immigration and shows that natives are not especially concerned about the impact of immigration on the job market, which seems reasonable if one considers that immigrants very often take jobs that are unwanted by natives (i.e., berry pickers, cleaners...).

Now, we start analysing questions that touch more specifically upon the issue at hand: the association between immigration and fiscal considerations. We observe that most individuals in the sample report their pessimism regarding the sustainability of the level of Spanish public health care. Only a tiny proportion (16%) thinks that the current health care services are very sustainable. These sustainability concerns might lead some individuals to think that the arrival of immigrants will result in a congestion of those public services that are already perceived as being under strain.

Some of the negative prejudices that are held in Western societies against immigrants are tied to the perception that they are free-riding on natives when it comes to social services, receiving more than what they contribute in tax. Figure 1.5 reveals that this negative stereotype is also present in Spain. 45% of respondents believes to some extent that immigrants tend to avoid paying taxes in Spain, against only 19% that believes the opposite.

FIGURE 1.4: SUSTAINABILITY OF THE HEALTH CARE SYSTEM.

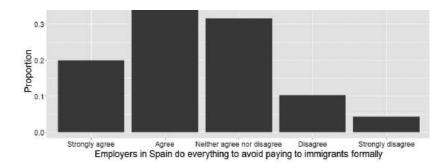




In our survey we add a question that, to our knowledge, had not been asked before in other works related to the topic. We shift the focus from employees to employers and ask whether natives think employers in Spain tend to pay to immigrants informally. The point of adding this question is to challenge the widespread assumption that fiscal concerns about immigrants only derive from the lack of reciprocity presumed in immigrants. Strikingly, 54% of the sample agrees with the statement that employers in Spain do everything to pay to immigrants informally, against only 14% that thinks the opposite (32% remain neutral). These descriptive findings are very insightful, especially when compared with those inferred from the previous plots. The proportion of Spanish people that thinks that Spanish employers are cheaters is higher than that that believes immigrants are so, which points to the idea that, when considering the fiscal cost of immigration, Spanish citizens may not necessarily blame immigrants for a negative fiscal contribution.

Finally, we ask Spanish respondents how much they think a female immigrant taking care of old people makes in Spain. Afterwards, we ask them how much they think this female immigrant should make. We compute the ratio between the perceived and the ideal salary. The median value is 0.73, which can be interpreted in the following way: Spanish respondents think that a female immigrant taking care of old people should make 27% of what she





makes. Drawing on the same variables, we calculate what is the overall percentage of respondents that thinks that this female immigrant is underpaid: 75% of the sample thinks so. This descriptive finding reveals an important fact: Spanish people are aware of some of the obstacles that immigrants face and that make it more difficult for them to become positive fiscal contributors.

1.2.1 IMMIGRANTS FROM CENTRAL AND EASTERN EUROPE

We ran one of our surveys in Spain before the outbreak of the war in Ukraine. In this survey, we asked respondents specific questions about immigrants from Central and Eastern Europe, more concretely, about those from the countries that joined the EU in 2004 (Czech Republic, Estonia, Hungary, Latvia, Lithuania, Poland, Slovakia and Slovenia). These immigrants are known as A8 immigrants. We decided to ask questions under the intuition that Spanish might be especially concerned about these immigrants that, since being member of an EU country, enjoy a wide range of rights in Spain, including access to welfare services.

We start analysing a question that asks Spanish respondents about the hours they think A8 immigrants work. Against what one would expect given the widespread scepticism towards this type of immigrants, very few people in Spain think that A8 immi-

grants work fewer hours than Spanish citizens. Rather the opposite, there is a considerable amount of respondents that thinks that the former group works more hours. Then we move to analyse a question that taps into the perception of welfare magnetism to what extent natives think the social services and transfers provided in the country seduces immigrants from Central and Eastern Europe. 53% of respondents believe that the Spanish system of social services encourages the arrival of immigrants from this region.

As mentioned previously, eight countries from Central and Eastern Europe joined the EU in 2004. Since then, the arrival of immigrants from this region has increased in Spain. The respondents of our sample are able to perceive this increase. A substantial

FIGURE 1.7: HOURS WORKED BY A8 IMMIGRANTS.

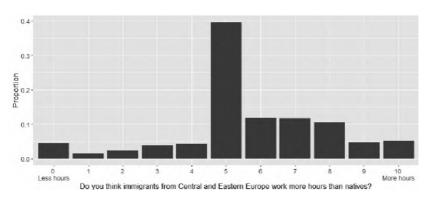
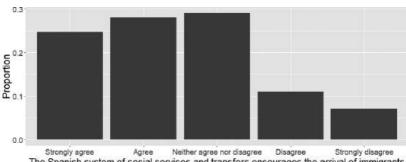
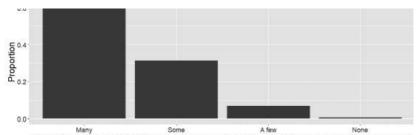


FIGURE 1.8: THE WELFARE MAGNET THEORY.



The Spanish system of social services and transfers encourages the arrival of immigrants

FIGURE 1.9: ARRIVAL OF A8 IMMIGRANTS.

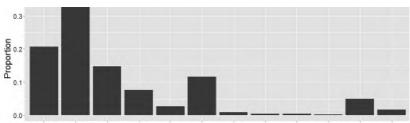


How many immigrants from Central and Eastern Europe do you think have arrived to Spain since 2004?

majority (more than 60%) believes that many A8 immigrants have arrived to Spain since 2004.

Finally, we decide to include a question that directly asks about the inclusion of immigrants into the welfare state. We ask respondents how long they think A8 immigrants should work and pay taxes before they are entitled to welfare benefits. The results are striking and go totally against the status quo. Nowadays A8 immigrants have immediate access to welfare benefits in Spain. We see, however, that only 20% of respondents thinks A8 immigrants should be granted access to social rights on arrival, whereas the rest of the sample thinks that they should work and pay taxes at least for year. 15% and 12% think that they should work and pay taxes

FIGURE 1.10: INCLUDING A8 IMMIGRANTS TO THE WELFARE STATE.



On arrival 1 year 2 years 3 years 4 years 5 years 6 years 7 years 8 years 9 years 10 years Never How long do you think immigrants should work and pay taxes before they are entitled to welfare benefits' during 2 and 5 years, respectively. Interestingly, less than 2% of the sample is in favour of categorically excluding A8 immigrants from accessing welfare benefits. The picture that we can extract from this plot is very clear: natives' support for recognising social rights to immigrants is conditional on them contributing through taxes and work.

2. Paper

Taking care of the Other: The Fiscal Frontier of Redistribution.

César Fuster¹ and Francesc Amat²

2.1 INTRODUCTION

In today's modern welfare states, redistribution implies "making sacrifices with anonymous others whom we do not know, (...) and whose ethnic descent, religion and way of life differs from our own" (Kymlicka, 2001: 225). It comes as no surprise then that heated debates have taken place in recent years as to which immigrants should be included in the welfare system. Several studies show that a majority of citizens in Western countries are reluctant to extend social rights to immigrants without any conditions attached. Strikingly, this reluctance is high even among educated and egalitarian citizens, who are supposed to be more sympathetic towards immigrants (Reeskens and van Oorschot, 2012; Ford and Kootstra, 2017; Kros and Coenders, 2019). The success of right-wing populist parties, which advocate for restricting social rights to natives, also reveals the tensions produced by a globalised world where the linkages between welfare redistribution and citizenship have been blurred. To understand contemporary politics, it is then of capital importance to get a sense of how citizens form their preferences regarding the access of immigrants to social services. The main research question that we attempt to answer is the following one: what factors affect individuals' attitudes towards granting welfare rights to immigrants?

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In this paper, our aim is to revisit a factor that has received little attention lately: the fiscal cost of immigration. To accomplish this, we reintroduce the fiscal burden argument, which posits that natives may be concerned about two main costs associated with immigration: an increase in taxes and congestion of public services (Hanson et al., 2007; Hainmueller and Hiscox, 2010). Drawing attention to the potential role of the fiscal burden of immigration is particularly relevant, given that public opinion in Western countries assumes that immigrants receive more from the welfare state than they contribute to it (De Koster et al., 2013; Cappelen and Midtbø, 2016).

We engage with the literature on deservingness, which has examined attitudes towards recognizing social rights for immigrants (Kootstra, 2016; Reeskens and Van der Meer, 2019; Magni, 2022). According to this approach, the fiscal burden of immigration is closely linked to the concept of reciprocity, which has been categorized as one of the main components of deservingness (van Oorschot, 2000). Reciprocity, as understood by this strand of the literature, encapsulates the cooperative intentions of immigrants. We refer to this approach to reciprocity as "intentional reciprocity." We argue that this approach, while insightful, is not entirely accurate. Firstly, it does not take into account the use of welfare services by immigrants, which is one of the two costs considered by the fiscal burden argument. Secondly, it assumes immigrants' willingness to reciprocate, as proxied by their work history and their attitude toward finding a new job, translates directly into actual contribution. This overlooks the fact that immigrants can face systemic barriers (such as lower salaries than natives, more precarious labor contracts, informal payment, etc.) that make it harder for them to become positive fiscal contributors, especially in the short run. If reciprocity is broadly defined as the actual contribution of individuals to the generation of welfare in society (van Oorschot, 2000; Reeskens and Van Der Meer, 2019), then it is important not to circumscribe attention solely to the cooperative intentions of immigrants but to extend it to their actual fiscal contribution. This contribution is the cornerstone of the fiscal burden argument and can be affected by factors beyond the full control of immigrants.

One of the main goals of the paper is to demonstrate that individuals can punish the negative fiscal contribution of immigrants despite the intentional reciprocity displayed by them. Contrary to the established literature on deservingness, and drawing on the key insights from the fiscal burden argument, we argue that citizens, motivated by their own material self-interest of avoiding costs, can punish immigrants for being negative fiscal contributors even when they are presented with positive cues about the cooperative intentions of this group. Consequently, there is a need to distinguish between the actual fiscal contribution of immigrants and their willingness to reciprocate. We propose an alternative measure of fiscal contribution that we believe aligns more closely with the traditional theorization of the fiscal burden. We gauge the fiscal burden of immigration by deducting the cost of the public services utilized by immigrants from the taxes paid by them. Based on their fiscal contribution, immigrants are categorized as either positive, neutral, or negative fiscal contributors.

To rigorously test the fiscal burden argument, we employ a conjoint analysis that incorporates an attribute directly related to the actual fiscal contribution of the immigrant presented to respondents. We separate this attribute from another one that solicits information about the attitude displayed at work, intended to capture the immigrant's willingness to reciprocate. This approach enables us to differentiate between the effects of these two aspects of reciprocity, which we argue are distinct. To enhance the credibility of the choice in the conjoint analysis, we limit the profiles that respondents see to two unskilled immigrants. This decision is based on the literature on the fiscal burden, which suggests that natives are particularly concerned about the contribution of this type of immigrant.

To assess the external validity of our findings, we conduct the conjoint analysis in three countries. We choose France as a harder case, given that immigration in this country is predominantly framed in cultural terms, potentially leaving less room for fiscal considerations. In contrast, we select Spain and the UK as countries where immigration is a prominent issue, and fiscal concerns related to the arrival of immigrants are often emphasized, particularly in the UK. Consistent

with our theoretical expectations, the results of the conjoint analyses indicate that individuals in all three countries are significantly less inclined to support granting social rights to immigrants who contribute less than they receive in welfare services in the host country. We find that high-income earners and individuals concerned about the sustainability of the welfare system are particularly responsive to the fiscal contribution attribute, suggesting that there is a material aspect of the fiscal burden that concerns citizens.

Furthermore, in line with our main theoretical intuition, we observe that respondents punish the negative fiscal contribution of immigrants regardless of the cooperative intentions of this group. Recognizing that our findings challenge common wisdom, we employ three different methods to test this intuition. Firstly, we examine the interaction between the fiscal burden and the attitude at work attributes and find that respondents in all three countries are less supportive of extending social rights to immigrants who are negative fiscal contributors irrespective of how positive their attitude at work is. Secondly, in Spain, we include pre-treatment questions explicitly addressing the tax behavior of immigrants and the systemic barriers they face. To avoid contaminating the conjoint analysis, we divide the design into two phases: the first phase includes the pre-treatment questions, while the second phase, implemented two weeks later, incorporates the conjoint analysis. Our findings reveal that individuals punish the fiscal burden regardless of their prior beliefs about whether immigrants are free riders or face systemic barriers. Thirdly, in another conjoint analysis conducted in Spain, we explicitly state that the two profiles of unskilled immigrants presented to respondents are willing to comply with all their fiscal obligations but that their employers tend to pay them informally, resulting in them paying fewer taxes than they would like to. Despite this positive cue about the cooperative intentions of the two hypothetical immigrants, respondents still punish their negative fiscal contribution with similar severity. This suggests that there is little mercy towards immigrants who are negative fiscal contributors.

Finally, after establishing the importance of considering the fiscal

contribution of immigrants, we investigate whether there is a double standard (Kootstra, 2016; Magni, 2022) whereby immigrants face more severe punishment than natives for being negative fiscal contributors. To examine this, we conduct an additional conjoint analysis in Spain where we modify the design of the main conjoint analysis in the paper. Respondents are presented with a choice between welfare claimants who can be either natives or immigrants. Our findings indicate that, compared to natives, immigrants are more punished when their fiscal contribution is negative.

The contributions of the paper are twofold. Firstly, while existing studies have primarily focused on comparing support for welfare between immigrants and natives, our paper advances the literature by concentrating specifically on variations across different immigrant profiles. By maintaining key determinants constant, such as immigrants being unskilled and originating from non-Western countries, we provide a nuanced exploration of deservingness factors. Secondly, we contribute to the literature on deservingness by precisely separating the factors that shape evaluations related to reciprocity. Particularly, we introduce a significant innovation in how we frame immigrants' economic contributions. We clarify that our focus is on the contributions made by immigrants in the host country. Unlike prior research, we explicitly categorize immigrants as positive, neutral, or negative contributors and distinguish this factor from the intentional reciprocity of immigrants. In doing so, we bridge the deservingness literature with scholarship on the fiscal burden, which has been shown to influence attitudes towards immigration.

2.2 THEORY

2.2.1 REDISTRIBUTION TO IMMIGRANTS

In order to understand how individuals perceive the expansion of social rights to immigrants, it is essential to first examine their views on redistribution in general (Meltzer and Richard, 1981; Fong, 2001; Alesina and Giuliano, 2011; Rueda and Stegmueller, 2019). Traditionally, demands for redistribution have been viewed along a unidimensional

continuum from more to less redistribution. However, Cavaillé and Trump (2015) propose an alternative conceptualization, suggesting two distinct dimensions: "redistribution from" and "redistribution to". The former involves the transfer of resources from one group (typically the wealthy), while the latter entails the provision of resources to another group (typically the poor).

Redistribution to immigrants exemplifies the "redistribution to" logic, wherein natives, including those with fewer resources, perceive themselves as potential contributors to redistribution rather than solely as beneficiaries. Support for policies benefiting 'others' is greatly influenced by perceptions of who these 'others' are. Following this logic, attitudes toward redistribution to immigrants are expected to heavily rely on other-regarding considerations that center on the deservingness of welfare beneficiaries. Citizens are likely to utilize general stereotypes about different groups to assess their deservingness. Van Oorschot (2006) demonstrates that Europeans share a common deservingness culture: the elderly are generally perceived as the most deserving of public welfare, followed by the sick and disabled, while immigrants are often perceived as the least deserving of all.

2.2.2 THE FISCAL BURDEN ARGUMENT

We renew the attention to the fiscal burden of immigration and claim that it can determine how individuals judge the deservingness of immigrants, becoming a crucial aspect in shaping attitudes towards redistributive policies targeting this group. It is worth noting that the fiscal burden argument is implicit in Meltzer and Richard's canonical model of redistribution (1981), which stipulates that individuals, when deciding whether supporting or not redistribution, do not only consider if they are potential beneficiaries of it, but also the fiscal costs of transferring resources from the haves to the have nots. Deservingness considerations are then not totally stripped of efficiency and thus material considerations.

The fiscal burden argument posits that natives are concerned about the immigrants' use of public services and their contribution to the public coffers (Hanson et al., 2007; Facchini and Mayda, 2008). This literature assumes that individuals believe: (i) low-skilled immigrants impose a net burden on public finances, while highly skilled immigrants are net contributors in terms of taxes, and (ii) there are two possible reactions to the fiscal imbalance: a change in tax rates or a change in per capita transfers (Hainmueller and Hiscox, 2010; Hainmueller and Hopkin, 2014). On one hand, if transfers are held constant, a tax increase will occur. On the other hand, if taxes are kept constant, there will be a reduction in the quality and quantity of existing welfare services, affecting not only cash transfers but also in-kind transfers such as education, healthcare, and housing. In this scenario, immigrants are likely to strain public services, diminishing natives' welfare benefits. The congestion of public services is expected to affect most natives, as the per capita benefits of welfare services could decrease both in quantity (e.g., fewer beds available in hospitals) and quality (e.g., an increase in the average number of patients per medical center).

Several studies have explored the role of the fiscal burden in shaping attitudes towards immigrants by measuring fiscal exposure as a binary indicator variable that equals one for regions that fulfil two conditions: having relatively high welfare generosity and having relatively high immigrant populations (Hanson et al., 2007; Facchini and Mayda, 2008; Hainmueller and Hiscox, 2010; Tingley, 2013). Despite their strengths, these studies present some flaws. First, although they aim to test the fiscal burden argument, they use attitudes towards the arrival of immigrants as the dependent variable. This is slightly ambiguous, since the arrival of immigrants does not always imply that they are entitled to use public services. Second, the measure of fiscal exposure that is used is likely to be confounded with other factors (i.e., GDP per capita) and the possibility of self-selection is not considered. Third, the measure of fiscal exposure they employ does not capture the net contribution of immigrants in a region. Finally, these studies are mainly observational and are thus unable to identify any causal association.

2.2.3 INTENTIONAL RECIPROCITY AND FISCAL CONTRIBUTION

Another strand of the literature has attempted to address some of the aforementioned issues by employing survey experiments. In these experiments, individuals are exposed to various profiles of immigrants, with certain characteristics manipulated to be allegedly connected to the notion of fiscal burden. In the scholarly work on attitudes towards the admission and the granting of social rights to immigrants, the fiscal burden has been approximated ambiguously by the occupation of immigrants (Donnaloja, 2022), under the assumption that higher occupations reciprocate more. More exhaustively, it has been measured through the number of years worked by immigrants, the effort put in to find a job when unemployed and their job plans (Hainmueller and Hopkins, 2015; Kootstra, 2016; Reeskens and Van Der Meer, 2019, Haderup and Schaeffer, 2021; Magni, 2022; Margalit and Solodoch, 2022). All these works find a strong and robust effect of the fiscal burden factor in shaping attitudes towards the admission and the granting of social rights to immigrants.

We argue that the findings from existing studies regarding the fiscal burden need to be taken with caution, as they have failed to accurately capture this concept. The fiscal burden is measured in this strand of the literature through the cooperative intentions of immigrants, what we call "intentional reciprocity". This approach to the fiscal burden is characterized by only considering a type of reciprocity that is under the full control of the immigrant. We posit that, if reciprocity can be defined as the actual contribution of individuals to the generation of welfare in society (van Oorschot, 2000; Reeskens and Van Der Meer, 2019), then it becomes fundamental to pay attention not only to the cooperative intentions of immigrants, but also to their actual fiscal contribution, which is the cornerstone of the fiscal burden argument and can be affected by factors beyond the full control of immigrants.

The way the fiscal burden has been measured in the scholarly work assumes two things. Firstly, it assumes that immigrants' work history serves as an uncontested indicator of their fiscal contribution, overlooking (i) their consumption of public services and (ii) whether they effectively pay taxes during their employment (e.g., employers

might not provide them with a formal contract). Secondly, and more importantly, it assumes that immigrants' willingness to reciprocate translates directly into actual reciprocity, which may not always be the case. Immigrants' willingness to reciprocate could be hindered by factors beyond their full control, such as luck or systemic barriers. Existing studies indicate that citizens penalize immigrant behaviours signaling a lack of willingness to contribute to the community and conducive to free riding. However, these studies do not directly address how citizens react to immigrants' actual fiscal contribution. Since the fiscal burden argument predicts that individuals are motivated by their material self-interest, solely presenting immigrants' cooperative intentions without considering their fiscal contribution fails to capture the essence of the argument.

2.2.4 ACTUAL FISCAL RECIPROCITY: INCLUDING FACTORS BEYOND IMMIGRANTS' COOPERATIVE INTENTIONS

We conceptualize the actual net contribution as resulting from at least three components: intentional reciprocity (i.e., how hard the immigrants try to find a job, how hard they work when getting one and how willing they are to pay taxes), the systemic barriers faced by immigrants and general luck. We argue that systemic barriers and luck might affect the final capacity of immigrants to reciprocate. We define systemic barriers as encompassing various factors that hinder immigrants' integration and economic participation such as low education, low skills, poor language skills, having a smaller net of both weak and strong ties, being an outsider to the social system at arrival, being paid informally or having worse wealth conditions (Moullan and Jusot, 2014; Reeskens and van der Meer, 2019; Ga1, 2019; Gschwind, 2021)³.

In contrast to the other measure of reciprocity employed in the literature, we are interested in a measure that is not exclusively dependent on the intentional reciprocity of immigrants. We propose

^{3.} A recent report published by the OECD highlights some of the disadvantages faced by immigrants in OECD countries. See https://www.oecd.org/migration/indicators-of-immigrant-integration-67899674-en.htm

an additional measure of reciprocity that aligns more closely with the traditional theorization of the fiscal burden. Drawing on various studies examining immigration at the macro level (Dustmann et al., 2010; Wadsworth, 2013; Hooijer and Picot, 2015; Giuntella et al., 2018; Gal, 2019; Martinsen and Werner, 2019; Martinsen and Pons), we measure the fiscal burden of immigration by subtracting the cost of public services used by immigrants from the taxes they pay. Immigrants are classified as either positive, neutral, or negative contributors based on their fiscal contribution. This measure captures reciprocity through immigrants' actual fiscal contribution. One strength of this measure is its consideration of the two sources of costs associated with immigration in the fiscal burden argument: the amount of taxes paid and the utilization of welfare services.

The main hypothesis that can be derived from the theory section can thus be summarized as follows:

H1: The lower the perception of the actual fiscal contribution of immigrants, the lower the support for granting social rights to them.

Since the fiscal burden argument is material in nature, it is reasonable to expect some heterogeneous effects by income (Hanson et al., 2007; Facchini and Mayda, 2008). While high-earning individuals might be particularly concerned about an increase in taxes, given that they are more likely to bear the cost of it, both high and low-earning individuals are likely to be affected by the congestion of public services. This is because the per capita benefit of welfare services could decrease in both quantity and quality. In countries with welfare states that include programs that are universal or weakly means-tested, more people are affected as both taxpayers and users. It makes sense, however, to expect a stronger reaction by low-earning natives to the congestion cost, given that they cannot afford to resort to private services to escape from the congestion of public services. Considering that low-earning individuals might be concerned only about one of the two potential fiscal costs of immigration (the congestion cost) and high-earning individuals might be affected by both (although to a higher extent by the tax increase one), we predict that high-income individuals will be

more responsive to information about the fiscal cost of immigration.

H1a: The effect of H1 will be higher among high-earning individuals. Material self-interest extends beyond present income and can also be understood in an intertemporal context. The concept of insurance logic is crucial in comprehending preferences for redistribution, as individuals assess the potential risks they may face in the future (Moene and Wallerstein, 2001; Iversen and Soskice, 2001; Rueda and Stegmueller, 2019). Perceptions regarding the sustainability of the welfare state play a pivotal role in whether individuals perceive the fiscal contribution of immigrants as constituting a risk or not for their material well-being. We predict that individuals who express concerns about the welfare state's sustainability will exhibit higher responsiveness to information regarding the fiscal costs associated with immigration. This is because they are more inclined to see immigrants' negative contributions as diminishing the per capita benefit of welfare services in their country.

H1b: The effect of H1 will be higher among individuals concerned about the sustainability of the welfare state.

Our argument that the fiscal contribution of immigrants and their intentional reciprocity do not perfectly align does not diminish the relevance of intentional reciprocity in supporting redistribution to immigrants. Consistent with the literature on deservingness, we assert that individuals, driven by fairness considerations, reward intentional cooperative behavior and penalize free riding (Van Oorschot, 2000; Cavaillé and Van Der Straeten, 2022).

H2: The lower the perception of the intentional reciprocity of immigrant, the lower the support for granting social rights to them.

Our departure from existing literature lies in the perspective that immigrants' fiscal contribution does not only stem from their intentional reciprocity and that individuals may react to it based on material rather than solely fairness considerations. While Cavaillé suggests that the reciprocity norm prescribes that net beneficiaries (negative

fiscal contributors) should not be punished when they are cooperators down on their luck and not free riders (2023: 11), we contend that natives, motivated by their material self-interest, aim to minimize costs. Consequently, they may penalize negative fiscal contributors among immigrants regardless of their displayed intentional reciprocity. When we say "regardless," we do not imply that punishment cannot be mitigated when natives encounter positive cues regarding immigrants' cooperative behaviour. We acknowledge that individuals are also driven by fairness considerations, and they may react more strongly to immigrants' negative fiscal contribution if they perceive it as stemming from a lack of cooperative intentions. However, by "regardless," we mean that, in absolute terms, natives may still penalize immigrants' negative fiscal contribution even when exposed to positive information about their cooperative behaviour, based on the material cost it represents.

H3: Fiscal considerations will affect individuals' preferences for granting social rights to immigrants regardless of intentional reciprocity.

As a corollary, once we have expressed our main theoretical expectations, we aim to speak more directly to the literature that argues that natives adopt a double standard, meaning that the aspects that they value when thinking about the deservingness of general welfare recipients are affected by the identity of these recipients. This literature has shown that natives are more indulgent towards the negative attributes of their counterparts than to those of out-group members (Kootstra, 2016; Magni, 2022). Drawing on this literature, we expect individuals to be more responsive to the negative fiscal contribution of immigrants than to that of natives.

H4: The penalty for being a negative fiscal contributor will be stronger for immigrants than for natives.

2.3 METHODOLOGY

2.3.1 CASE SELECTION: THREE COUNTRIES

We employ a choice-based conjoint survey experiment in the United Kingdom, France and Spain via Netquest to test our preregistered hypotheses ⁴. Our samples are representative in terms of gender, age and education (see the appendix, pp.12-15). The size of the sample was 1,969 in the UK, 1,974 in France, and 1,401 in Spain. We restricted the sample to natives and the surveys were conducted in October 2022 in Spain, and in December 2022 in the UK and France. Before completing the conjoint tasks, individuals in these three countries were asked some pre-treatment questions related to gender, ideology, level of education, household income and age.

The three countries of our study are different in many aspects, principally in the type of welfare state: whereas the UK is a clear example of a liberal welfare state, Spain belongs to the Mediterranean category and France to the corporative tradition. These countries present, however, some similarities regarding the role that immigration plays in the public debate. This issue has been salient in the UK for a long time, being crucial in the Brexit vote; it is becoming increasingly relevant in Spain, especially after the emergence of Vox and the immigration crisis that took place in Ceuta in May of 2021; and it has been prominent in French politics in the last decades. We chose France as a harder case to test the fiscal burden argument, since in this country the anti-immigration discourse is heavily grounded on cultural factors.

2.3.2 TWO WAVES IN SPAIN

In the conjoint implemented in Spain, we ran two waves to explore the mechanism more thoroughly. Since exploring the mechanism implies including some questions related to immigration, we ran two samples to avoid contaminating the conjoint. The sample size was of 1,670

^{4.} We pre-registered the hypotheses in November 2022. By then, the survey had already been implemented in Spain, but we asked the survey company not to send us the data until we had our hypotheses refined and preregistered.

respondents in the first wave. Individuals were recontacted for the second wave. 1,401 participated back, which means a level of attrition of only 16%. The average time between the first and second wave was of 13 days. In the first wave, we asked the pre-treatment variables, whereas the conjoint was embedded in the second wave. As pre-treatment variables, apart from those that were also asked in France and the UK, we included a question that asked individuals specifically about how sustainable they think the health care system will be in Spain in 10 years from now. This variable will be used to test H1b. We also asked some questions intended to capture (i) how sensitive Spanish citizens are to some of the disadvantages that immigrants face in Spain and (ii) their perception of the tax behaviour of immigrants.

2.3.3 DESIGN OF THE CONJOINT

In conjoint analysis, respondents are generally presented with two options and are asked to choose between them (Hainmueller et al. 2014). Each option includes different attributes. Conjoint analysis has been shown to approximate real-world decisions more closely than vignette designs (Hainmueller et al., 2015). Employing this technique has multiple advantages. Since all attributes are randomized, the design allows to identify the effect of each attribute on the likelihood of preferring one immigrant profile. The randomization thus allows to disentangle the effects of attributes that may be sometimes correlated like the expected willingness to reciprocate of immigrants and the expected cost of their inclusion into the system. Furthermore, given that the attributes' effects are measured on the same scale, the design also facilitates the examination of their relative importance.

In the present study, respondents were exposed to seven choice tasks, evaluating in each of them the profiles of two hypothetical immigrants differing across six attributes. The profiles were randomly produced by independent randomization, deriving attribute levels from a uniform distribution without randomization weights for any given attribute. Respondents were asked, after having read each conjoint table, "If you had to choose one, which of these two immigrants should be given pri-

ority in accessing social benefits and services in your country?". Before asking the question, we informed them that they were going to read the descriptions of two male immigrants without qualifications that lived in their country⁵.

We depart from other conjoint studies by narrowing down the profile of the two immigrants in three aspects. First, regarding the skills, immigrants in all profiles were unskilled. We decided so on the grounds of credibility, given that most studies on immigration show that natives are especially -if not exclusively- concerned about low-skilled immigration. In fact, the fiscal burden argument revolves around the idea that low skill immigrants are more likely to be perceived as negative contributors (Hainmueller and Hiscox, 2010; Fietkau and Hansen, 2018; Cavaille'and Van Der Straeten, 2022). Second, following Reeskens and van der Meer (2019), we kept the gender of the two immigrants fixed to male in order to reduce gender biases. Third, unlike the other studies that have examined preferences towards granting social rights to immigrants (Kootstra, 2016; Magni, 2022), we put the focus on two immigrants that are not necessarily unemployed. We do so because our paper diverges from previous research in that the dependent variable is not limited to preferences for recognising unemployment benefits to immigrants. On the contrary, our outcome variable is general access to welfare services and transfers, which does not require the immigrant to be in a situation of need.

Table 2.1 displays all attributes and levels possible for the sample in Spain. The main attribute of interest is related to the additional aspect of reciprocity that we aim to study: the fiscal contribution of immigrants, which is captured by whether they pay more taxes than social services received. According to the argument of the paper, the higher the perception of costs related to immigration, the lower the sympathy of natives to incorporate them into the welfare state. To our knowledge, this is the first paper that uses this framing to elicit the fiscal argument in a conjoint. Among other reasons, we chose

^{5.} The exact words respondents read were as follows: Please read the descriptions of two male immigrants without qualifications that live in your country. Then please indicate which of these two immigrants should be given priority in accessing social benefits and services in your country.

this framing because it had been used in the European Social Survey and helps to match our experimental findings with the correlational analyses that we will present in the robustness section. Furthermore, Avdagic and Savage (2021), using a similar framing in a survey experiment that looks at general support for the welfare state, show that individuals are responsive to it.

To capture the aspect of reciprocity that has received more attention in the literature, which is the one related to the cooperative intentions of immigrants, we included an attribute about the effort put in by immigrants at work. We chose this factor because it encapsulates very well an intentional form of reciprocity, one that is up to the individual himself and that is not necessarily affected by structural factors. As Petersen indicates, whenever clear cues are available about effort,

TABLE 2.1: ATTRIBUTES OF THE CONJOINT TASKS (FOR SPAIN).

ATTRIBUTE	LEVEL
Profession	 Security guard in a mall. Berry picker. Food delivery driver. Factory worker.
Taxes and social services	 Pays more in tax than he receives in welfare services. Pays as much in tax as he receives in welfare services. Pays less in tax than he receives in welfare services.
Country of origin	Morocco.Brazil.Croatia.
Attitude at work	 Puts a lot of effort in. Puts quite a lot of effort in. Puts a bit of effort in. Doesn't put any effort in.
Language skills	Speaks fluent Spanish.Gets by speaking Spanish.Doesn't speak Spanish at all.
Social life	 Outside work, he never socializes with people from Spain. Outside work, he socializes as much with people from his country as with people from Spain. Outside work, he always socializes with people from Spain.

people should classify recipients low in effort as potential cheaters and recipients who are high in effort as potential reciprocators (2012: 4).

We do not use the two indicators employed in the literature (work history and attitude to find a job when unemployed) for two reasons. First, unlike the other papers about redistribution to immigrants, the two profiles of immigrants in our conjoint are not necessarily in a position of need and it would be pointless then to say something about the attitude they show when they are unemployed. Second, we think that the work history attribute is not totally perfect to capture the dispositional side of reciprocity because systemic barriers (i.e., discrimination) might affect whether immigrants formally find a job in the labour market.

We also accounted for two of the most widespread explanations regarding the inclusion of immigrants into the welfare state. First, we included information about the profession of immigrants to control for the labour market competition argument. Among the unqualified professions, we added some that are more unwanted by natives, like "berry pickers", and others more wanted, like "industrial worker in a factory". We drew on Lahdelma and Kosmidis (2021) to make this distinction.

Secondly, to control for the cultural explanation, we included factors related to the recipient's level of integration in the host country and their language skills. One would anticipate more rejection towards immigrants who only socialize with individuals from their country of origin and those who do not speak the language of the receiving country. We added a third cultural attribute linked to the immigrant's country of origin. Since the two immigrant profiles were unskilled workers and we aimed to make them appear credible to respondents, we chose not to include immigrants from Western Europe, as most unskilled immigrants in Spain, France, and the UK are not from Western European countries. The three possible countries of origin for immigrants varied across our three study countries and were selected along the following criteria: one from Eastern Europe, one from Latin America, and one from a Muslim-majority country. We selected a country of origin where the language of the host coun-

try is not spoken to avoid implausible associations with the language skills attribute. Additionally, for Eastern Europe, we avoided selecting countries near Ukraine, as respondents could perceive immigrants from these countries as potential refugees escaping from the conflict between Russia and Ukraine that began in 2022. With these considerations in mind, for Spain, we chose Brazil, Morocco, and Croatia; for the UK, Turkey, Colombia, and Serbia; and for France, Slovenia, Turkey, and Peru. We anticipate that individuals will be more reluctant to recognize social rights for immigrants coming from Muslimmajority countries.

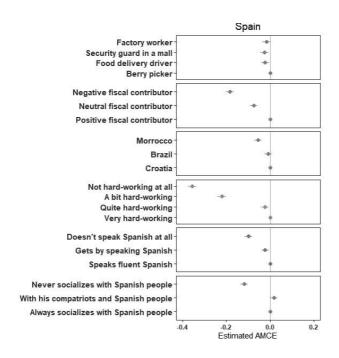
Finally, to test H4, which stipulates that natives will react more strongly to the negative fiscal contribution of immigrants than to that of natives, we designed and implemented an additional conjoint analysis where some of the attributes of the main conjoint were modified in order to include the possibility of choosing not only between two unskilled immigrants, but also between an unskilled immigrant and unskilled native. The design of this conjoint will be described more thoroughly in section 2.4.4.

2.4 FINDINGS

2.4.1 THE EFFECT OF THE FISCAL BURDEN

Figure 2.1 presents the results based on AMCES (for the marginal means, see the appendix, p.2). The main estimand of interest is the average marginal component effect of the fiscal contribution attribute. The AMCE represents the change in the probability that a particular profile in a choice task is chosen over the other profile when moving from the baseline to the attribute level of interest. Figure 2.1 reports the AMCEs from an ordinary least square regression model alongside 95% confidence intervals.

FIGURE 2.1: AMCES OF THE IMMIGRANT CHOICE EXPERIMENT.



	France
Factory worker	•
Security guard in a mall	
Food delivery driver	•
Berry picker	•
Negative fiscal contributor	•
Neutral fiscal contributor	
Positive fiscal contributor	•
Turkey	+
Peru	
Slovenia	
Slovenia	T.
Not hard-working at all	-
A bit hard-working - Quite hard-working -	
Very hard-working	
Doesn't speak French at all	•
Gets by speaking French	•
Speaks fluent French	
Never socializes with French people	*
With his compatriots and French people	•
Always socializes with French people	
,	-0.4 -0.2 0.0 0.2
	Estimated AMCE
	UK
Factory worker	*
Security guard in a mall Food delivery driver	
Berry picker	•
Negative fiscal contributor	
Neutral fiscal contributor	
Positive fiscal contributor	
Turkey	
Colombia	1
Serbia	
Not hard-working at all	*
A bit hard-working at an	
Quite hard-working	*
Very hard-working	+
Doesn't speak English at all	
Gets by speaking English	*
Speaks fluent English	+
Never socializes with British people	•
22 32	•
With his compatriots and British people:	
With his compatriots and British people Always socializes with British people	

Hypothesis 1 states that the net fiscal contribution of immigrants will affect individuals' preferences for granting social rights to them. In line with this theoretical expectation, respondents in Spain are less likely to support giving social rights to immigrants that are negative contributors over those that are positive contributors by 18.5 percentage points, as well as they are less likely to provide social rights to immigrants that are neutral contributors over those that are positive by 7.5 percentage points. In France, the penalty for immigrants that are negative and neutral contributors is of 9.9 and 3.3 percentage points, respectively. Finally, in the UK, compared to immigrants that are positive fiscal contributors, negative and neutral contributors are 21.2 and 7.7 percentage points less likely, respectively, to be given social rights.

Confirming Hypothesis 1, AMCES in Figure 2.1 reveal that individuals are responsive to the potential costs of immigration: they strongly prefer immigrants that are positive fiscal contributors. The effect is smaller in France, which makes sense, given that we chose France as a harder case to test our hypothesis considering how prevalent the cultural aspect of immigration is in the public debate in this country. It is worth emphasizing that in both Spain and the UK the effect of being a negative contributor is equal or larger than the effect of any other component of the other attributes aside from the one on intentional reciprocity.

Regarding the three cultural attributes, the least relevant across the three countries is the one related to the country of origin. However, respondents are less likely to select immigrants from majoritarian Muslim countries like Morocco and Turkey. This effect lacks statistical significance in the UK. Concerning language skills, Spanish respondents favor immigrants fluent in Spanish by 9.9 percentage points, while in France and the UK, this difference increases to 20.7 and 21.3 percentage points, respectively. Additionally, we introduced an attribute reflecting immigrants' social integration in their country of origin. Respondents across the three countries notably reward immigrants who socialize with the population of the destination country. Compared to immigrants who only socialize with their compatriots

outside of work, respondents are more willing to grant social rights to those who always socialize with people from the receiving country by 11.8, 17.8, and 15.8 percentage points in Spain, France, and the UK, respectively.

We capture the willingness of immigrants to reciprocate through an attribute that indicates immigrants' attitude at work. From the AMCES across the three countries displayed in Figure 2.1, we can conclude that attitude at work is the main factor in predicting individuals' attitudes towards recognising social rights to immigrants. Confirming H2, respondents in Spain, France and the UK strongly punish immigrants that do not put any effort in at work. Spanish respondents are more likely to grant social rights to immigrants that work very hard over those that do not work hard at all by 35.7 percentage points, whereas French and British respondents are 33 percentage points less likely to select this kind of immigrant.

The fact that the magnitude of the effect of the fiscal contribution attribute is different from that of the willingness to reciprocate attribute points to the idea that these two attributes tap into different things. We have argued that, whereas the willingness to reciprocate attribute can be understood as signalling a more intentional side to reciprocity, the fiscal contribution attribute can be also interpreted (although not exclusively) as being the product of factors beyond the full control of the immigrant. From the lens of the deservingness theory, it is reasonable to observe that the size of the effect is higher in the former attribute, since individuals are expected to be more inclined to punish negative factors that are more clearly under the control of the individual.

2.4.2 THE MATERIAL SELF-INTEREST MECHANISM

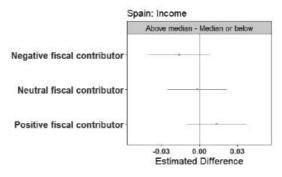
H1a gets at the material mechanism of the fiscal burden argument by positing that those individuals more likely to bear the fiscal cost, that is, high income earners, will be more responsive to it. Figure 2.2 shows there is a pattern consistent with what H1a specifies. Across the three countries, high-earning individuals react more strongly to the fiscal contribution of immigrants. The effect is statistically sig-

nificant in France and the UK, where individuals above the median income are 2 percentage points more likely to punish immigrants that are negative fiscal contributors. Furthermore, in France, they are more likely to reward immigrants that are positive fiscal contributors by also 2 percentage points. The difference is also statistically significant.

H1b also intends to capture the material nature of the fiscal burden argument by establishing that the effect of fiscal considerations will be higher among individuals concerned about the sustainability of the welfare state. We asked respondents in Spain, between ten and fourteen days before they completed the conjoint, a question that touches upon the sustainability of the health care system in ten years on. We subset the sample in three groups: those that think the current level of public health care 1) will not be affordable, 2) those that think it will be affordable and 3) those that think it will be increased.

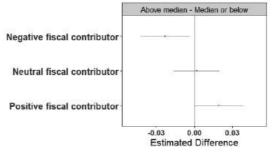
In line with the fiscal burden argument, Figure 2.3 shows that, compared to individuals that think the current level of public health care will be increased in 10 years, individuals that believe the current level will be affordable are 2 percentage points less likely to extend social rights to immigrants that are negative fiscal contributors. The difference lacks, however, statistical significance (p-value =0.12). To test H1b, we are especially interested in comparing the choices of respondents who are pessimistic and think the level of health care provision will decrease relative to those who are optimistic and think it will increase. In this way, we are comparing individuals with opposite views regarding the sustainability of the welfare system. Remarkably, we find that respondents who are pessimistic about it are 4 percentage points less likely to grant social rights to immigrants that are negative fiscal contributors. The difference is statistically significant.

FIGURE 2.2: MMS CONDITIONAL ON RESPONDENT INCOME



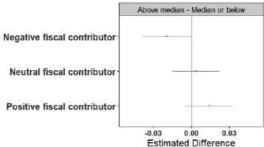
- Above median





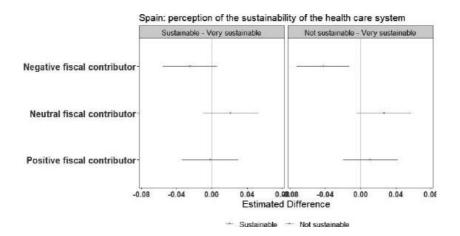
Above median

UK: income



- Above median

FIGURE 2.3: MARGINAL MEANS CONDITIONAL ON PERCEPTIONS OF THE SUSTAINABILITY OF THE WELFARE STATE.



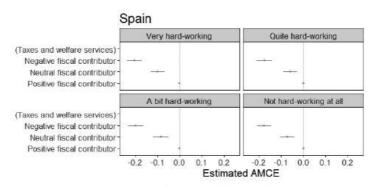
2.4.3 PUNISHING NEGATIVE FISCAL RECIPROCITY DESPITE POSITI-VE INTENTIONAL RECIPROCITY?

We have observed that immigrants' willingness to reciprocate and their actual fiscal contribution are not necessarily correlated. Consequently, respondents can react differently to each of these two attributes. Now we aim to directly examine Hypothesis 3, which posits that fiscal considerations will affect individuals' preferences for granting social rights to immigrants even when immigrants display positive cooperative intentions. It is important to reiterate that H3 does not imply that cooperative intentions will not attenuate the punishment suffered by negative fiscal contributors, it just implies that there will still be a punishment. We test H3 in three different ways. First, we analyze the interaction of the two attributes related to reciprocity in the conjoint. Second, we utilize pre-treatment questions posed to respondents in Spain two weeks prior to the conjoint completion, which are closely linked to their beliefs about the intentional reciprocity of immigrants and the systemic barriers they face. Third, we conduct an additional conjoint in Spain where we capture more directly the intentional fiscal reciprocity of immigrants, keeping it constant at positive levels.

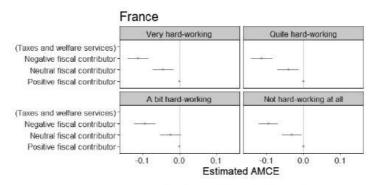
The interaction between fiscal burden and attitude at work

To bring data on the implications of H3, Figure 2.4 presents average component interaction effects. The ACIE for a given attribute level represents the average % difference in the AMCEs of a component, in this case fiscal contribution, when holding constant different levels of some other component, in this case attitude at work. In the three countries, even if immigrants display a very hard-working attitude, being a negative fiscal contributor still decreases the probability of being chosen to receive social rights, confirming thus H3.

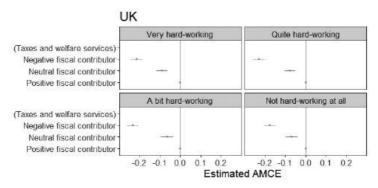
FIGURE 2.4: ACIES FOR FISCAL CONTRIBUTION AND ATTITUDE AT WORK.



Feature - Taxes and welfare services



Feature + Taxes and welfare services



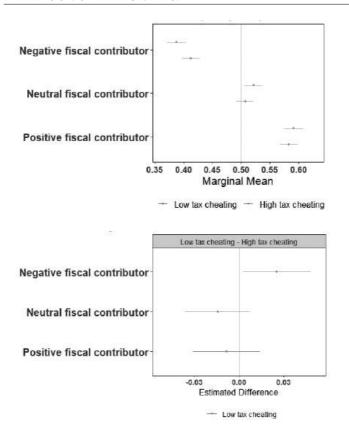
Feature - Taxes and welfare services

Priors on the intentional reciprocity of immigrants

Another approach to testing H3 involves focusing on individuals' prior beliefs about the intentional reciprocity of immigrants. We leverage the two-step design of the conjoint in Spain, where we included questions aimed at capturing respondents' views on the intentional reciprocity of immigrants. One such question asked respondents whether they agree with the statement that immigrants are more likely than natives to avoid paying taxes. Less than half of the sample agreed with this statement, with responses ranging from strongly agree to strongly disagree. We divided the sample into two groups: those who strongly agree or agree with the statement, and those who do not. It is reasonable to assume that individuals in the first group hold a more negative image of immigrants and are more likely to perceive them as tax cheaters, while those in the second group generally hold a more positive view ⁶.

^{6.} It is worth noting that in this context, we cannot be entirely certain that individuals who are neutral or disagree with the statement do not perceive immigrants as tax cheaters. They may simply believe that immigrants are not more inclined to avoid paying taxes than natives, while still holding negative perceptions about both groups' tax behavior. Nonetheless, it seems logical to infer that individuals in the first group harbor stronger negative prejudices against immigrants' tax behavior.

FIGURE 2.5: MMS CONDITIONAL ON PERCEPTIONS OF TAX BEHAVIOUR OF IMMIGRANTS.



What we see in the right panel of Figure 2.5 is some variation when it comes to punishing negative fiscal contributors. Respondents that do not think immigrants tend to avoid paying taxes are 2.6 percentage points more likely to grant social rights to immigrants that are negative fiscal contributors compared to respondents that think the opposite. The effect is statistically significant. The left panel of Figure 2.5 reveals, though, that positive cooperative tax intentions attenuate but do not eliminate the punishment received by negative fiscal contributors, which is in line with H3. In absolute terms, immigrants

that are negative fiscal contributors, regardless of their perceived intentional reciprocity, are less likely to be granted social rights.

It is also reasonable to believe that high-educated and left-wing individuals are more likely to be patient and empathetic when it comes to the contribution of immigrants, being less likely to see immigrants as free-riders. We then look at the heterogeneous effects of the fiscal burden attribute according to respondents' ideology and level of education in Spain, France and the UK. Interestingly, we do not find consistent patterns of sub-group differences by respondent ideology or level of education (see the appendix, pp.4-5)⁷.

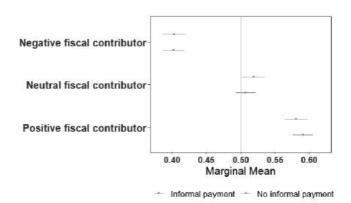
Another way of testing H3 is by paying attention to individuals' priors about the systemic barriers faced by immigrants, under the assumption that individuals that perceive the existence of these barriers might be less likely to regard negative fiscal contributors as being intentional free riders. We asked two pre-treatment questions about two systemic barriers that immigrants face in Spain: informal payment and underpayment. In the first question, we asked to what extent respondents agree with the statement that employers in Spain do everything they can to pay to immigrants informally. Informal payment in Spain refers to any payment made outside of formal channels, involving transactions that are not recorded for tax purposes. Immigrants who are not provided with a formal contract, even if they have cooperative intentions, are unable to pay taxes on the income they receive.

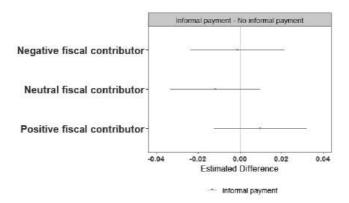
Strikingly, 54% of the sample agrees with the statement that employers do everything they can to pay to immigrants informally, against only 14% that thinks the opposite and 32% that remains neutral. In the second question, we asked respondents how much they think an immigrant taking care of old people earns and how much they think this immigrant should make. We calculate the ratio of the perceived and ideal pay for this type of immigrant and create a dummy variable

^{7.} Following the ISCED classification, we classify as high-educated those individuals above post-secondary tertiary education, including those with short-cycle tertiary education

where we assign the value 1 to those respondents that think that immigrants taking care of old people are underpaid, and 0 otherwise. 75% of the sample thinks this type of immigrant is underpaid.

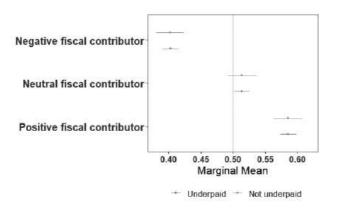
FIGURE 2.6: MMS CONDITIONAL ON PERCEPTIONS OF WHETHER EMPLOYERS PAY INFORMALLY TO IMMIGRANTS.

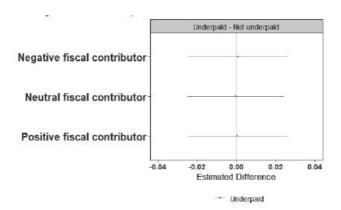




We observe in Figure 2.6 and Figure 2.7 two things. First, unlike the priors on the tax behaviour of immigrants, the beliefs about the existence of systemic barriers that affect immigrants do not attenuate the punishment received by negative fiscal contributors. Second, and in line with H3, the results show that even respondents that are aware of the systemic barriers confronted by immigrants punish them when they are negative fiscal contributors.

FIGURE 2.7: MMS CONDITIONAL ON BELIEFS ABOUT THE PAY OF UNSKILLED IMMIGRANTS.





Positive priming about intentional reciprocity

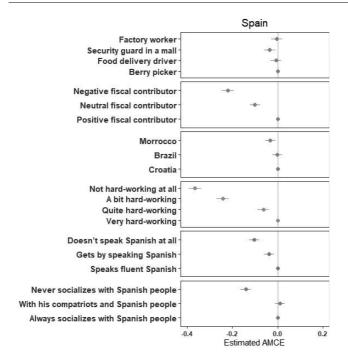
In December 2023, we conducted an additional conjoint analysis in Spain, comprising a representative sample of 753 respondents. In this iteration, we increased the information provided to participants before presenting them with profiles of immigrants. Our aim was to highlight aspects of fiscal contribution beyond the immigrant's full control, thereby testing H3 more directly. To achieve this, we presented respondents with explicit information about both the cooperative intentions of immigrants and the systemic barriers they face. Simultaneous presentation of these two aspects was crucial, as a positive score in one dimension could be counteracted by a negative score in the other. A notable strength of this design is its direct exploration of the intentional fiscal reciprocity of immigrants, assessing their willingness to pay taxes explicitly rather than indirectly inferring it from attributes related to labor intentional reciprocity.

What respondents read looked as follows: "Please read the descriptions of two male immigrants without qualifications that live in Spain. These two immigrants aim to fulfill their tax obligations, but their employers pay a portion of their salary informally, contrary to the wishes of the immigrants. As a result, both immigrants end up paying fewer taxes than intended. Please indicate which of the two immigrants should be given priority in accessing social benefits and services in Spain".

If H3 holds true, then we should anticipate that the fiscal contribution of immigrants remains significant even when respondents are provided with explicit information about (i) the positive fiscal attitude of immigrants and (ii) the existence of systemic barriers. As shown in Figure 2.8, this expectation is indeed met. Consistent with our theoretical prediction, respondents in Spain continue to exhibit a reluctance to support granting social rights to immigrants who are negative contributors compared to those who are positive contributors, as well as showing less support for immigrants who are neutral contributors compared to those who are positive contributors. While the sample characteristics may not perfectly align with those of the main conjoint study in Spain, it's noteworthy that the effect sizes closely mirror those observed in Figure 2.1. Priming individuals

with positive cues regarding immigrants' cooperative intentions and the systemic barriers they encounter does not appear to diminish the influence of information regarding their negative fiscal contribution.

FIGURE 2.8: AMCES OF THE CONJOINT WHERE IMMIGRANTS ARE PRESENTED AS WILLING TO PAY TAXES BUT CONFRONTED WITH SYSTEMIC BARRIERS.



The key insight from the three distinct empirical tests of H3 is that, contrary to much of the existing literature, citizens' concerns regarding the negative fiscal contribution of immigrants are not solely rooted in the potential indication of free riding behavior. This is consistent with the findings reported in section 2.4.1, which highlight that individuals can react to the fiscal cost of immigration driven by their material self-interest.

2.4.4 IS THERE A DOUBLE STANDARD WHEN PUNISHING THE FISCAL BURDEN?

The fiscal burden argument has been traditionally suggested to explain attitudes towards immigrants. In this paper, we have refined the argument theoretically by disentangling it from immigrants' willingness to reciprocate and tested it empirically, confirming our theoretical expectations. However, one question remains unanswered: Is the punishment for being a negative fiscal contributor stronger for immigrants than for natives?

In a final step, we conducted a survey in Spain in November 2023 with a representative sample of 1,550 respondents. In this survey, we employed a conjoint analysis in which respondents were asked to choose between two individuals living in Spain, rather than between two immigrants. To maintain consistency with previous conjoint analyses in the paper, respondents were informed that they would read descriptions of two male individuals without qualifications residing in Spain. They were then asked: "if you had to choose one, which of these two individuals should have priority in accessing social benefits and services in your country?".

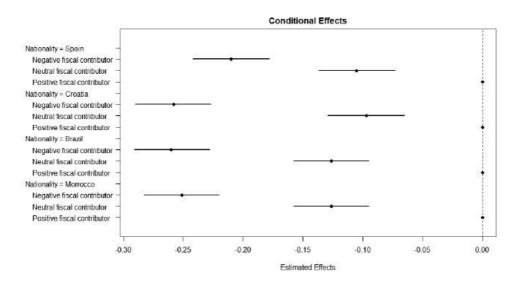
To ensure credibility, we made three modifications compared to previous conjoint analyses:

- (i) we removed the language skills' attribute, (ii) we removed the social integration attribute, and
- (iii) following the approach of Magni (2022), we replaced the country of origin attribute with a nationality attribute, which included Spain as one of the nationality options. This allowed the profile presented to respondents to represent either an immigrant or a native individual.

H4 stipulates that, in case of unfavourable characteristics like a negative fiscal contribution, immigrants are more penalized than natives. We start checking the conditional effects from the interaction between the fiscal burden attribute and the nationality attribute. Figure 2.9 shows that negative fiscal contributors, regardless of their nationality, are always penalized compared to positive fiscal contributors. In line with H3, the penalty is reduced by almost 5 percentage

points when the negative fiscal contributor has a Spanish nationality. There seems to be then some level fiscal chauvinism: individuals punish more strongly the fiscal cost produced by immigrants than that caused by natives.

FIGURE 2.9: WELFARE SUPPORT FOR FISCAL CONTRIBUTORS CONDITIONAL ON NATIONALITY



2.5 ROBUSTNESS TESTS AND EXTERNAL VALIDITY

To conclude the empirical section, it's essential to emphasize that our findings are robust to two different specifications. Firstly, we investigated whether there was a discernible difference in respondents' completion of the main conjoint tasks at the beginning and the end of the survey. One might posit that, given the necessity for respondents to undertake seven conjoint tasks, they could experience exhaustion, potentially altering their choices over time. To address this concern, we compared the marginal means of profiles based on whether they appeared at the beginning or the end of the survey. We observed virtually no substantial difference, particularly concerning the fiscal contribution attribute, across all three countries (see the appendix, pp. 7-8). Secondly, recognizing that conjoint analyses provide respondents with a wealth of information, we sought to ensure sustained attention throughout the survey. At the end of the conjoint tasks, we included a manipulation check, asking respondents to identify the number of attributes in the profiles they had just encountered. More than half of the sample in all three countries provided correct answers. Moreover, our analysis revealed that individuals who demonstrated greater attentiveness were more responsive to information regarding the fiscal contribution of immigrants, with this effect being particularly pronounced in Spain and the UK (see the appendix, pp. 8-9).

We extended these two robustness tests to the two additional conjoint analyses conducted in Spain to test hypotheses H3 and H4. Encouragingly, the results remained very similar (see the appendix, pp. 8-9 and p. 11).

We believe our study holds sufficient external validity given its inclusion of data from three countries. However, to ensure the generalizability of our findings to a broader range of countries, we extend our analysis to incorporate data from the 4th wave of the European Social Survey. While the specific countries analyzed in this dataset are not identified, the patterns observed align consistently with our arguments across a more diverse set of countries. In our analysis, we use a question from the European Social Survey that explores respondents'

perspectives on when immigrants should be entitled to social rights. The question offers five response options: immediately upon arrival, after 1 year, after 1 year of working and paying taxes, after obtaining citizenship, and never. Following established practices in the literature on attitudes towards extending social rights to immigrants (Mau and Burkhardt, 2009; van der Waal et al., 2010; Mewes and Mau, 2012), we employ multinomial logit regression, with "immediately on arrival" serving as the reference category. In addition to Spain, France, and the UK, the countries included in our analysis comprise Belgium, Switzerland, Germany, Denmark, Finland, Greece, the Netherlands, Norway, Portugal, and Sweden. This broader scope allows us to assess the consistency of our findings across a more diverse set of countries, thereby enhancing the robustness and applicability of our research.

In order to capture the fiscal burden argument, we use one variable that directly asks individuals whether they think immigrants receive more than they contribute. The variable goes from 0 (contribute much more than they receive) to 10 (receive much more than they contribute). As can be seen in Table 2.2, instead of supporting extending social rights to immigrants unconditionally (immediately at arrival) or under any of the conditions specified (acquiring citizenship, working and paying taxes, and spending a year in the country), individuals that hold a negative view about the fiscal contribution of immigrants are more likely to be in favour of never granting social rights to this group ⁸.

TABLE 2.2: MULTINOMIAL LOGIT

When should immigrants receive social rights? ('Never' as a reference category)

	AFTER ACQUIRING CITIZENSHIP	AFTER TAXES AND WORK	1 YEAR AFTER ARRIVAL	AT ARRIVAL
	(1)	(2)	(3)	(4)
Negative fiscal contribution	-0.359*** (0.021)	-0.420*** (0.021)	-0.594*** (0.024)	-0.690*** (0.024)
Controls	✓	✓	✓	✓
Country Dummies	✓	✓	✓	✓
Observations	17682	17682	17682	17682

Note: *p<0.05; **p<0.01; ***p<0.001

Our argument, however, is not limited to the importance of the fiscal burden. As we have argued, we aim to contribute to the literature by showing that fiscal considerations constitute an additional factor that should be taken into account when studying deservingness considerations. Unfortunately, the ESS does not include any measure that captures natives' perceptions about immigrants' willingness to reciprocate. We use as a proxy for it the classic question about cosmopolitanism, assuming that cosmopolitans are more likely to perceive immigrants as showing a reciprocal attitude. We include the proxy in the multinomial logit (see the appendix, p.18) and see that the variable that captures fiscal considerations remains statistically significant, which points to the idea that fiscal considerations might touch upon another aspect of deservigness.

Finally, we conducted additional analyses focusing on two subsamples: one comprising the countries included in the conjoint analysis, and another comprising countries not included in the conjoint. As detailed in the appendix (pp. 19-20), we observed consistent patterns across both sets of countries. This suggests that the findings derived from the conjoint analysis are likely to generalize to the broader set of countries surveyed in the European Social Survey (ESS).

^{9.} We label as cosmopolitans those situated between the values 5 and 10 in a question that asks respondents whether they think their country's culture is undermined or enriched by immigrants

2.6 DISCUSSION

The aim of this paper was to convey the idea that fiscal considerations are crucial in the context of immigration. In contrast to common practices in the literature, we focused on analyzing individuals' preferences regarding the inclusion of immigrants in the welfare state, rather than examining attitudes towards immigrants' arrival. To capture the relevance of fiscal factors, we conducted a conjoint analysis in Spain, France, and the UK, incorporating an attribute that represents the fiscal contribution of unskilled immigrants.

Our findings indicate that fiscal considerations significantly influence individuals' decisions regarding the extension of social rights to immigrants. Specifically, we found that individuals are less inclined to support extending social rights to immigrants who contribute less in taxes than they receive in social services. These results shed light on the demand side of immigration policy, aligning with existing research that highlights the importance of the fiscal burden in political discourse surrounding immigration (Dancygier and Margalit, 2020). Notably, the Brexit campaign serves as a prominent example of this trend, with frequent public discourse focusing on the fiscal costs associated with immigration (Bale, 2022; Sucket, 2022).

Furthermore, our findings contribute to a deeper understanding of the widespread opposition to unskilled immigrants among both skilled and unskilled natives (Hainmueller and Hiscox, 2010). By demonstrating the significance of fiscal considerations in shaping attitudes towards immigration, our study offers insights into the underlying reasons for this broad opposition. The results are also consistent with a set of studies that, using causal identification strategies, have shown that the fiscal cost of immigration can impact aspects beyond individuals' attitudes toward granting social rights, such as voting for the far right (Cavaillé and Ferwerda, 2023), perceptions of the sustainability of the welfare system (Goerres et al., 2020), or support for different policy packages (Kustov, 2021).

In Spain and the UK, the effect size of the fiscal cost is equal to or greater than that of attributes related to the cultural aspects of immigration, challenging Kylmicka's claim that "the perception of economic burden is an effect of perceptions of cultural otherness" (2015:11). In France, however, cultural factors play a substantial role, being more salient than the fiscal one. This seems reasonable given the way immigration is typically framed in public debate in this country. The main takeaway from the paper is that fiscal considerations should not be disregarded when studying individuals' attitudes towards immigration. This is not to diminish the importance of labor market and cultural approaches, but rather to contend that scholars should also consider fiscal considerations to gain a comprehensive understanding of individuals' attitudes towards immigration.

One of the paper's objectives was to bridge the literature on the fiscal burden with that on deservingness by arguing that immigrants' willingness to reciprocate and their actual fiscal contribution represent distinct concepts. We observed that these two factors do not overlap and found that the factor capturing cooperative intentions is the most relevant across the three countries. The magnitude of this effect is even higher than that reported in other papers where it is intertwined with fiscal aspects (Magni, 2022), suggesting that separating these two factors may be useful in elucidating the true importance that individuals attribute to immigrants' intentional reciprocity. A positive interpretation of the paper's results is that individuals are particularly responsive to an attribute that is dispositional in nature, emphasizing the significance of individual characteristics over contextual or unchangeable factors, such as country of origin.

We clarify that respondents understand the fiscal contribution attribute as expected, as demonstrated by the fact that high-income earners and individuals concerned about the sustainability of the welfare system are more responsive to this factor. Furthermore, we refute the notion that this attribute is exclusively interpreted by respondents as signaling the willingness of immigrants to reciprocate. Even individuals who do not view immigrants as tax cheaters penalize them for being negative fiscal contributors.

Interestingly, we find that individuals who are typically considered pro-immigration (e.g., left-wing voters, the highly educated) are

equally inclined to react to the negative fiscal contribution of immigrants. This echoes Nancy Fraser's idea that recognition does not necessarily entail redistribution (1995). Additionally, we demonstrate that respondents' sensitivity to some of the structural disadvantages faced by immigrants does not mitigate the penalty for being a negative fiscal contributor. There appears to be no mercy for immigrants who are negative fiscal contributors. We also observed that individuals are more responsive to the negative fiscal contribution of immigrants than to that of natives. This finding resonates with previous studies indicating that individuals adopt a double standard, being more indulgent with their counterparts than with immigrants

As we have argued throughout the paper, our method of testing the fiscal burden argument provides valuable insights into the scholarship on attitudes towards immigration and general redistribution. However, our design is not without limitations. While we identify that natives react to the fiscal burden, we cannot precisely determine the specific cost to which they are reacting. We are unable to discern whether individuals fear potential congestion of public services, potential increases in taxes, or both. Furthermore, although our main contribution is to demonstrate that individuals punish the negative fiscal contribution of immigrants based on the material cost it represents, rather than solely on the free-riding behavior it might signal, we do not isolate the proportion of the punishment suffered by negative fiscal contributors explained by each of these two different mechanisms. We hope to address these limitations in future studies.

The findings have significant implications for policy formulation. While countering negative information about the fiscal cost of immigration proves challenging, it's noteworthy that natives respond positively to information emphasizing immigrants' positive fiscal contributions. This suggests a tendency among natives to support the expansion of social rights for immigrants who contribute positively to the fiscal system. Macro-level studies support this notion, indicating that immigrants tend to be net fiscal contributors across different countries, especially over the long term (Dustmann et al., 2010; Wadsworth, 2013; Martinsen and Werner, 2019; Martinsen and Pons

Potger, 2019). Given the availability of information on immigrants' positive fiscal contributions in certain countries, leveraging this data seems to be a reasonable strategy for parties advocating for immigration. By doing so, they can potentially garner greater popular support for expanding social rights to immigrants.

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Appendix 1: Figures and Tables

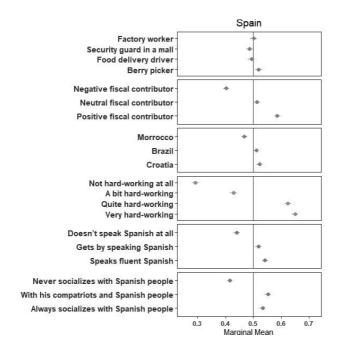
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1. Conjoint analysis

1.1 MARGINAL MEANS

FIGURE 1: MMS OF THE MAIN IMMIGRANT CHOICE EXPERIMENT.



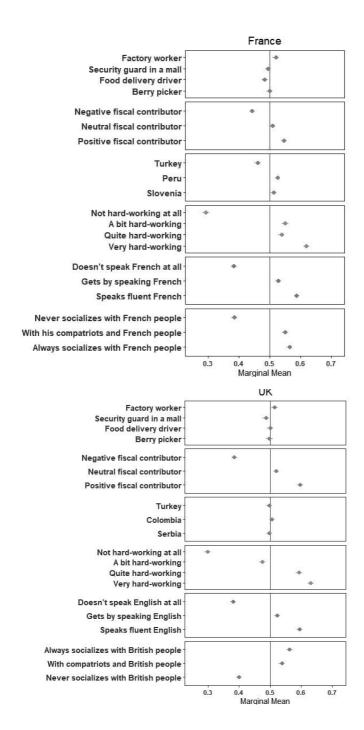


FIGURE 2: MMS OF THE 1ST ADDITIONAL CONJOINT.

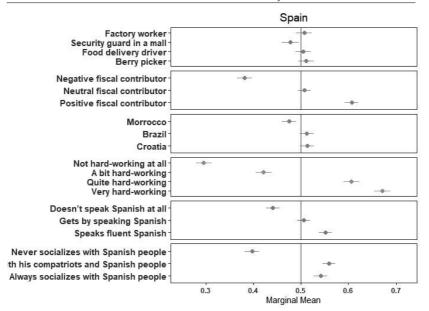
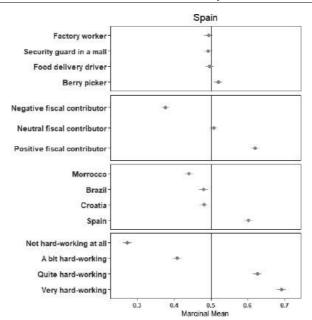
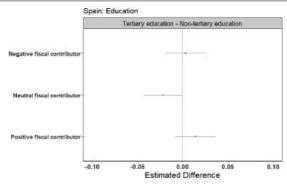


FIGURE 3: MMS OF THE 2ND ADDITIONAL CONJOINT.

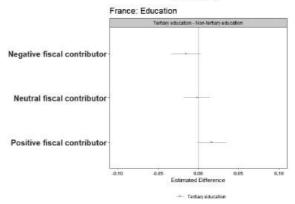


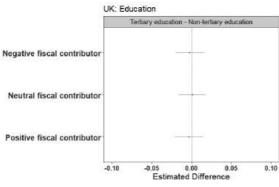
1.2 SUB-GROUP ANALYSIS BY RESPONDENT LEVEL OF EDUCATION

FIGURE 4: MMS CONDITIONAL EDUCATION.



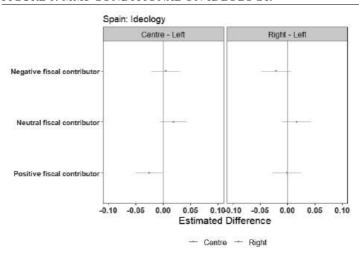
- Tertiary education

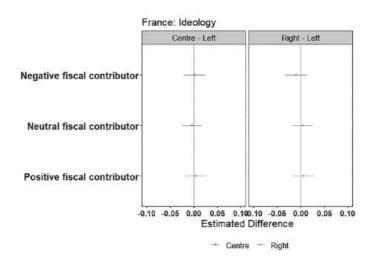


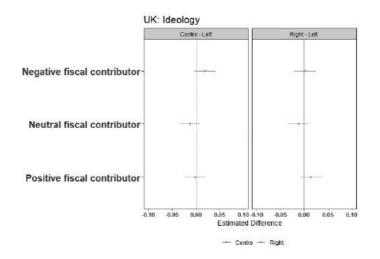


1.3 SUB-GROUP ANALYSIS BY RESPONDENT IDEOLOGY

FIGURE 5: MMS CONDITIONAL ON IDEOLOGY.

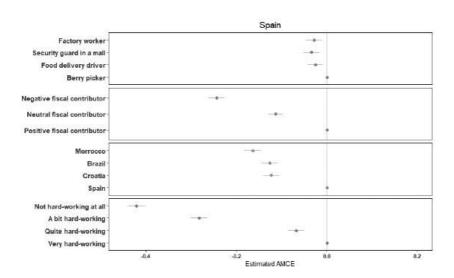






1.4 AMCES TO TEST FISCAL CHAUVINISM

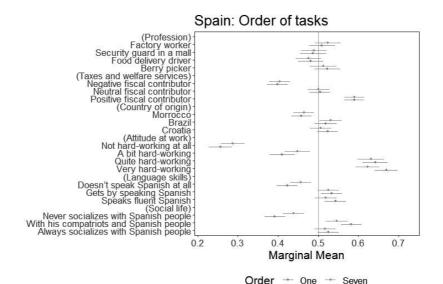
FIGURE 6: AMCES.



| 79 |

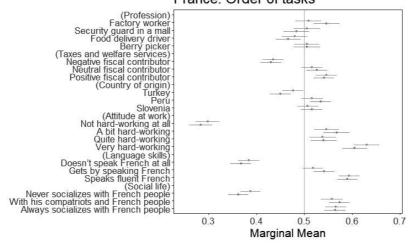
1.5 ORDER OF TASKS

FIGURE 7: MMS CONDITIONAL ON ORDER OF TASKS.





Order - One - Seven



UK: Order of tasks

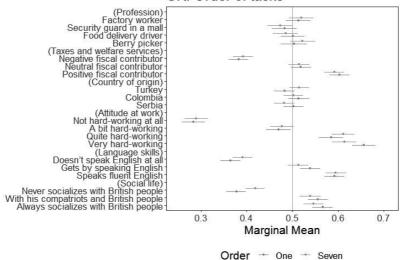
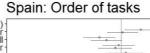


FIGURE 8: MMS CONDITIONAL ON ORDER OF TASKS FOR THE 1ST ADDITIONAL CONJOINT IN SPAIN.



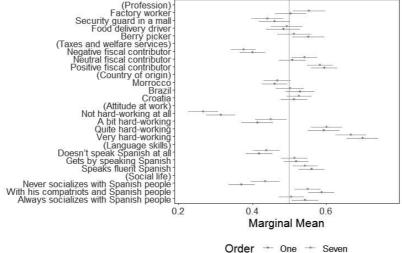
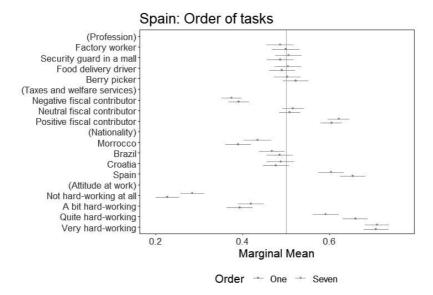


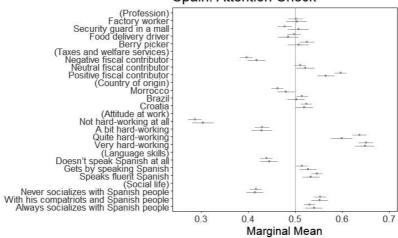
FIGURE 9: MMS CONDITIONAL ON ORDER OF TASKS FOR THE 2ND ADDITIONAL CONJOINT IN SPAIN.



1.6 SUB-GROUP ANALYSIS BY ATTENTION CHECK

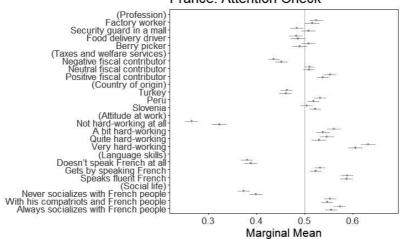
FIGURE 10: MMS CONDITIONAL ON ATTENTION PAID.

Spain: Attention Check



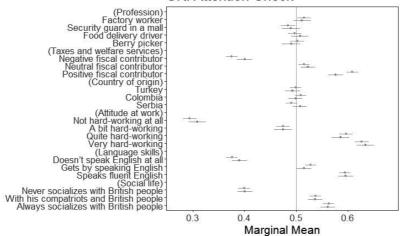
Attention check - No attention - Attention

France: Attention Check



Attention check - No attention - Attention

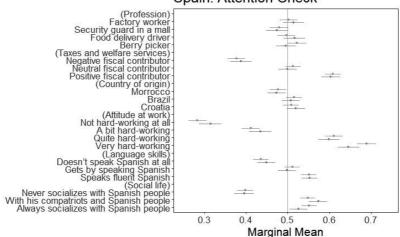
UK: Attention Check



Attention check - No attention - Attention

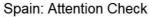
FIGURE 11: MMS CONDITIONAL ON ATTENTION PAID FOR THE 1ST ADDITIONAL CONJOINT IN SPAIN.

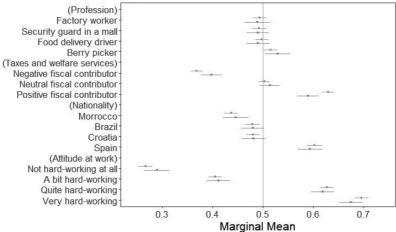
Spain: Attention Check



Attention check - No attention - Attention

FIGURE 12: MMS CONDITIONAL ON ATTENTION PAID FOR THE 2ND ADDITIONAL CONJOINT IN SPAIN.





Attention_check -- No attention -- Attention

1.7 DESCRIPTIVE

TABLE 1: DESCRIPTIVES.

SPAIN:		
Gender:		
	Female:	49%
	Male:	51%
Age:	· · · · · · · · · · · · · · · · · · ·	3170
	18-24:	10.3%
	25-34:	12.3%
	35-44:	18.7%
	45-54:	19.2%
	55-64:	15.2%
	65+:	24.2%.
Education:		
	Tertiary education (including below degree level):	41.8%.
Political ideology:	, , , , , , , , , , , , , , , , , , , ,	
0,	Mean:	4.65
FRANCE:		
Gender:		
	Female:	52%
	Male:	48%
Age:		
	18-24:	6.8%
	25-34:	14.38%
	35-44:	18.8%
	45-54:	19.6%
	55-64:	18.38%
	65+:	15%.
	75+	6.9%
Education:		
	Tertiary education (including below degree level):	43.41%
Political ideology:		
	Mean:	5

UK:		
Gender:		
	Female:	51.1%
	Male:	48.9%
Age:		
	18-24:	0.6%
	25-34:	6.6%
	35-44:	19.4%
	45-54:	22.6%
	55-64:	19.9%
	65+:	18.8%.
	75+	12%
Education:		
	Tertiary education (including below degree level):	49.6%
Political ideology:		
	Mean:	4.98

TABLE 2: DESCRIPTIVES. 1ST ADDITIONAL CONJOINT.

SPAIN: Gender: Female: 49% Male: 51% Age: Mean: 50 Education: Tertiary education (including below degree level): 48.8%.

TABLE 3: DESCRIPTIVES.2ND ADDITIONAL CONJOINT.

SPAIN:		
Gender:		
	Female:	49%
	Male:	51%
Age:		
	18-24: .	10.5%
	25-34: .	13.2%
	35-44: .	19.2%
	45-54:	18.7%
	55-64: .	15.3%
	65-99:	22.9%
Education:		
	Tertiary education (including below degree level):	51.57%
Political ideology:		
	Mean:	4.5

2. Cross-sectional analysis

We use data from the 4th wave of the European Social Survey (ESS). This wave includes questions about the inclusion of immigrants into the welfare state as well as about the perception of the contribution of immigrants. The analysis will be circumscribed to Western European countries since the nature of redistribution in Western and Eastern countries is quite distinct, and the theoretical expectations presented in the paper assume a Western European welfare state (see, e.g., Rueda, 2018). The countries included in the sample are the following ones: Belgium, Switzerland, Germany, Denmark, Spain, Finland, France, United Kingdom, Greece, the Netherlands, Norway, Portugal and Sweden.

As the main dependent variable, we choose the following question: "when should immigrant receive social rights?". There are five possible answers: immediately on arrival, after 1 year, after working and paying taxes, after obtaining citizenship and never. We run a multinomial logistic regression to test the impact of the independent variables on the dependent variable. We control for different variables like gender ("1" meaning female), income self-placement (with the first quintile as reference category), occupation (upper class as reference category), level of education (less than lower secondary education as reference category) and ideology. Finally, country dummies are incorporated in the models in order to control for all the time-invariant features of each country that may affect individuals' attitudes towards including immigrants into the welfare state.

2.1 THE EFFECT OF FISCAL CONTRIBUTION

TABLE 4: MULTINOMIAL: FISCAL CONTRIBUTION AND GRANTING SOCIAL RIGHTS TO IMMIGRANTS

When should immigrants receive social rights? ('Never' as a reference category)

	AFTER ACQUIRING CITIZENSHIP	AFTER TAXES AND WORK	1 YEAR AFTER ARRIVAL	AT ARRIVAL
	(1)	(2)	(3)	(4)
Negative fiscal contribution	-0.359***	-0.420***	-0.594***	-0.690***
	(0.021)	(0.021)	(0.024)	(0.024)
Men	-0.280***	-0.127	-0.131	-0.094
	(0.084)	(0.082)	(0.094)	(0.096)
Non-tertiary education	-0.343**	-0.315**	-0.602***	-0.773***
	(0.111)	(0.110)	(0.122)	(0.124)
Reference category: 1st quintile				
2nd quintile	0.060	0.104	0.105	0.023
	(0.121)	(0.118)	(0.143)	(0.149)
3rd quintile	0.164	0.187	0.185	0.135
	(0.125)	(0.123)	(0.146)	(0.151)
4th quintile	0.277*	0.374**	0.261	0.315*
	(0.132)	(0.130)	(0.152)	(0.156)
5th quintile	0.381*	0.466**	0.337*	0.314
	(0.152)	(0.149①	(0.171)	(0.175)
Reference category: High Class				
Middle Class	-0.219	-0.282*	-0.341*	-0.443**
	(0.131)	(0.130)	(0.142)	(0.142)
Low Class	-0.700***	-0.790***	-0.851***	-1.028***
	(0.137)	(0.136)	(0.152)	(0.155)
Ideology	0.022	0.006	0.191	0.289**
	(0.093)	(0.092)	(0.104)	(0.106)
Country Dummies	✓	✓	✓	✓
Observations	17682	17682	17682	17682

2.2 CONTROLLING FOR DESERVINGNESS

TABLE 5: FISCAL CONTRIBUTION AND GRANTING SOCIAL RIGHTS TO IMMIGRANTS

When should immigrants receive social rights? ('Never' as a reference category)

	AFTER ACQUIRING CITIZENSHIP	AFTER TAXES AND WORK	1 YEAR AFTER ARRIVAL	AT ARRIVAL
	(1)	(2)	(3)	(4)
Negative fiscal contribution	-0.213***	-0.257***	-0.395***	-0.464***
	(0.022)	(0.022)	(0.025)	(0.026)
Cosmopolitanism	0.306***	0.354***	0.493***	0.605***
	(0.019)	(0.019)	(0.022)	(0.023)
Men	-0.281**	-0.133	-0.141	-0.112
	(0.086)	(0.085)	(0.096)	(0.098)
Non-tertiary education	-0.205	-0.151	-0.353**	-0.459***
	(0.113)	(0.112)	(0.125)	(0.127)
Reference category: 1st quintile				
2nd quintile	0.020	0.061	0.066	-0.027
	(0.124)	(0.122)	(0.147)	(0.153)
3rd quintile	0.091	0.107	0.110	0.047
	(0.128)	(0.126)	(0.150)	(0.155)
4th quintile	0.184	0.266*	0.134	0.168
	(0.136)	(0.134)	(0.157)	(0.161)
5th quintile	0.259	0.327*	0.167	0.117
	(0.155)	(0.153)	(0.176)	(0.180)
Reference category: High Class				
Middle Class	-0.180	-0.235	-0.279	-0.365*
	(0.133)	(0.131)	(0.144)	(0.145)
Low Class	-0.548***	-0.609***	-0.590***	-0.720***
	(0.139)	(0.137)	(0.155)	(0.159)
Ideology	0.015	-0.007	0.159	0.228*
	(0.095)	(0.094)	(0.106)	(0.109)
Country Dummies	✓	✓	✓	✓
Observations	17445	17445	17445	17445

2.3 SUBSETS

TABLE 6: SUBSET: SPAIN, UK AND FRANCE. FISCAL CONTRIBUTION AND GRANTING SOCIAL RIGHTS TO IMMIGRANTS

When should immigrants receive social rights? ('Never' as a reference category)

	AFTER ACQUIRING CITIZENSHIP	AFTER TAXES AND WORK	1 YEAR AFTER ARRIVAL	AT ARRIVAL
	(1)	(2)	(3)	(4)
Negative fiscal contribution	-0.163***	-0.224***	-0.358***	-0.414***
	(0.037)	(0.036)	(0.045)	(0.046)
Cosmopolitanism	0.321***	0.399***	0.524***	0.743***
	(0.034)	(0.034)	(0.042)	(0.044)
Men	-0.215	0.051	-0.009	-0.140
	(0.150)	(0.147)	(0.183)	(0.182)
Non-tertiary education	-0.092 (0.180)	-0.001 (0.177)	-0.211 (0.220)	-0.391 (0.218)
Reference category: 1st quintile				
2nd quintile	-0.020 (0.198)	0.045 (0.193)	-0.020 (0.264)	-0.234 (0.266)
3rd quintile	0.017 (0.208)	-0.029 (0.204)	0.170 (0.270)	-0.030 (0.271)
4th quintile	0.027 (0.215)	0.074 (0.211)	-0.102 (0.281)	-0.263 (0.280)
5th quintile	0.319 (0.270)	0.506 (0.264)	0.371 (0.327)	0.137 (0.326)
Reference category: High Class				
Middle Class	-0.465 (0.238)	-0.544* (0.234)	-0.584* (0.272)	-0.629* (0.269)
Low Class	-0.806***	-0.948***	-0.846**	-1.007***
	(0.241)	(0.237)	(0.287)	(0.288)
Ideology	-0.043 (0.160)	-0.164 (0.156)	0.048 (0.201)	0.081 (0.203)
Country Dummies	√	√	✓	√
Observations	4486	4486	4486	4486

TABLE 7: SUBSET: REMAINING COUNTRIES. FISCAL CONTRIBUTION AND GRANTING SOCIAL RIGHTS TO IMMIGRANTS

When should immigrants receive social rights? ('Never' as a reference category)

	AFTER ACQUIRING CITIZENSHIP	AFTER TAXES AND WORK	1 YEAR AFTER ARRIVAL	AT ARRIVAL
	(1)	(2)	(3)	(4)
Negative fiscal contribution	-0.244***	-0.278***	-0.416***	-0.487***
	(0.029)	(0.028)	(0.032)	(0.032)
Cosmopolitanism	0.291***	0.327***	0.467***	0.545***
	(0.024)	(0.023)	(0.027)	(0.028)
Men	-0.329**	-0.211*	-0.214	-0.127
	(0.108)	(0.107)	(0.118)	(0.121)
Non-tertiary education	-0.298*	-0.253	-0.459**	-0.551***
	(0.150)	(0.149)	(0.161)	(0.164)
Reference category: 1st quintile				
2nd quintile	0.130	0.132	0.180	0.137
	(0.167)	(0.165)	(0.189)	(0.199)
3rd quintile	0.177	0.202	0.154	0.156
	(0.169)	(0.168)	(0.190)	(0.199)
4th quintile	0.314	0.401*	0.287	0.387
	(0.180)	(0.178)	(0.200)	(0.207)
5th quintile	0.278	0.308	0.155	0.193
	(0.198)	(0.197)	(0.219)	(0.226)
Reference category: High Class				
Middle Class	-0.035	-0.080	-0.119	-0.217
	(0.165)	(0.164)	(0.176)	(0.178)
Low Class	-0.370*	-0.389*	-0.445*	-0.514**
	(0.176)	(0.175)	(0.192)	(0.197)
Ideology	0.084	0.095	0.247	0.322*
	(0.121)	(0.120)	(0.132)	(0.135)
Country Dummies	✓	✓	✓	✓
Observations	17089	17089	17089	17089

3. Ethical Considerations

The authors declare the human subjects research in this article was reviewed and approved by a Research Ethics Committee in accordance with the procedures laid down by their University for ethical approval of all research involving human participants. The authors affirm that this article adheres to the APSA's Principles and Guidance on Human Subject Research.

The conjoint analyses used in this paper were conducted through the online survey company Netquest. Netquest is a leading market research company in Spain, that owns an online panel of respondents that complete different types of surveys in exchange for incentives. The incentives are a system of points that participants can exchange by different products from a catalogue. Participation in each individual study is voluntary. Netquest provides full details of their process of recruitment and compensation on request and on their website.

Below we summarise the core ethical considerations:

- ◆ Our survey experiment gathered informed and voluntary consent
- ◆ The data is fully anonymous and no identifiable information is recorded.
- We do not anticipate any undue risks to participation in the online survey.
- ◆ Individuals are informed, however, of their ability to exit the survey at any time should they no longer wish to continue.
- ◆ Compensation. All participants were compensated with incentives according to Netquest rules.

4. Transparency

We also confirm that, if the paper is accepted, quantitative data and related code necessary to produce the results will be made publicly available on the APSR Dataverse.

5. Conflict of interests

The authors declare no ethical issues or conflicts of interest in this research.

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1. AMCEs Spain

Food delivery driver		GRANTING SOCIAL
Co.009 Co.009 Co.009 Co.009 Co.001 Co.010 Co.009 Co.009 Co.009 Co.009 Co.009 Co.009 Co.008 Co.009 Co.008 Co.009 C		
Security guard in a mall -0.026** (0.010) Factory worker -0.016 (0.010) Neutral fiscal contributor -0.076*** (0.009) Negative fiscal contributor -0.185*** (0.009) Brazil -0.009 (0.008) Morocco -0.056*** (0.008) Quite hard-working -0.024* (0.009) A bit hard-working -0.221*** (0.010) Not hard-working at all -0.357*** (0.010) Gets by speaking Spanish -0.023** (0.008) Doesn't speak Spanish at all -0.099*** (0.009) Socializes with his compatriots and Spanish people 0.018* (0.008)	Food delivery driver	-0.023*
Countributor		(0.009)
Factory worker -0.016 (0.010) Neutral fiscal contributor -0.076*** (0.009) Negative fiscal contributor -0.185*** (0.009) Brazil -0.009 (0.008) Morocco -0.056*** (0.008) Quite hard-working -0.024* (0.009) A bit hard-working -0.221*** (0.010) Not hard-working at all -0.357*** (0.010) Gets by speaking Spanish -0.023** (0.008) Doesn't speak Spanish at all -0.099*** (0.009) Socializes with his compatriots and Spanish people 0.018* (0.008)	Security guard in a mall	-0.026**
(0.010) Neutral fiscal contributor		(0.010)
Neutral fiscal contributor -0.076***	Factory worker	-0.016
Negative fiscal contributor		(0.010)
Negative fiscal contributor	Neutral fiscal contributor	-0.076***
Co.009		(0.009)
Brazil	Negative fiscal contributor	-0.185***
Morocco		(0.009)
Morocco	Brazil	-0.009
Quite hard-working -0.024* (0.009) A bit hard-working -0.221*** (0.010) Not hard-working at all -0.357*** (0.010) Gets by speaking Spanish -0.023** (0.008) Doesn't speak Spanish at all -0.099*** (0.009) Socializes with his compatriots and Spanish people 0.018* (0.008)		(800.0)
Quite hard-working -0.024*	Morocco	-0.056***
(0.009)		, ,
A bit hard-working	Quite hard-working	
(0.010) Not hard-working at all Output Outp		
Not hard-working at all -0.357*** (0.010) Gets by speaking Spanish -0.023** (0.008) Doesn't speak Spanish at all -0.099*** (0.009) Socializes with his compatriots and Spanish people 0.018* (0.008)	A bit hard-working	
Gets by speaking Spanish -0.023** (0.008) Doesn't speak Spanish at all -0.099*** (0.009) Socializes with his compatriots and Spanish people 0.018* (0.008)	Not hard-working at all	, ,
Gets by speaking Spanish -0.023** (0.008) Doesn't speak Spanish at all -0.099*** (0.009) Socializes with his compatriots and Spanish people 0.018* (0.008)	Not nata-working at all	
Co.008) Doesn't speak Spanish at all -0.099*** (0.009) Socializes with his compatriots and Spanish people 0.018* (0.008)	Gets by speaking Spanish	, ,
Socializes with his compatriots and Spanish people 0.018* (0.008)		(800.0)
Socializes with his compatriots and Spanish people 0.018* (0.008)	Doesn't speak Spanish at all	-0.099***
(0.008)		(0.009)
(0.008)	Socializes with his compatriots and Spanish people	0.018*
Never socializes with Spanish people -0.119***		(0.008)
	Never socializes with Spanish people	-0.119***
(0.009)		(0.009)
Observations 19,572	Observations	19,572
Adjusted R ² 0.133	Adjusted R ²	0.133

Table 1: Table associated with Figure 1 in the Paper. Estimates of ACMEs and standard errors are based on regressions in which standard errors are clustered by respon- dent; $^*p<0.05$; $^*p<0.01$; $^***p<0.001$

2. AMCEs France

	GRANTING SOCIAL RIGHTS
Food delivery driver	-0.016*
	(0.008)
Security guard in a mall	-0.002
	(0.008)
Factory worker	0.020*
	(0.008)
Neutral fiscal contributor	-0.034***
	(0.007)
Negative fiscal contributor	-0.099***
	(0.008)
Brazil	0.012
	(0.007)
Morocco	-0.050***
	(0.007)
Quite hard-working	-0.085***
	(0.008)
A bit hard-working	-0.069***
Not have weather at all	(0.008) -0.330***
Not hard-working at all	-0.330 (0.009)
Gets by speaking Spanish	-0.060***
	(0.007)
Doesn't speak Spanish at all	-0.207***
bocon copean opamon ac an	(0.008)
Socializes with his compatriots and Spanish people	-0.014*
The companion and spanion people	(0.007)
Never socializes with Spanish people	-0.178***
Trees socializes with spanish people	(0.007)
Observations	27,636
Adjusted R ²	0.128
•	01.20

Table 2: Table associated with Figure 1 in the Paper. Estimates of ACMEs and standard errors are based on regressions in which standard errors are clustered by respondent; $^*p<0.05$; $^{**}p<0.01$; $^{***}p<0.001$

3. AMCEs UK

	GRANTING SOCIAL RIGHTS
Food delivery driver	0.004
	(0.008)
Security guard in a mall	-0.013
	(0.008)
Factory worker	0.013
	(0.008)
Neutral fiscal contributor	-0.077***
	(0.007)
Negative fiscal contributor	-0.213***
	(0.008)
Brazil	0.007
 -	(0.007)
Morocco	-0.004
WOODCCO	(0.007)
Quite hard-working	-0.040***
(4	(0.008)
A bit hard-working	-0.158***
•	(0.008)
Not hard-working at all	-0.330***
	(0.009)
Gets by speaking Spanish	-0.070***
	(0.007)
Doesn't speak Spanish at all	-0.213***
	(800.0)
Socializes with his compatriots and Spanish people	-0.025***
	(0.007)
Never socializes with Spanish people	-0.158***
	(0.007)
Observations	27,566
Adjusted R ²	0.148
Aujusteu k	0.148

Table 3: Table associated with Figure 1 in the Paper. Estimates of ACMEs and standard errors are based on regressions in which standard errors are clustered by respondent; $^*p<0.05$; $^{**}p<0.01$; $^{***}p<0.001$

4. Sub-group analysis by respondent income

4.1 SPAIN

ОUТСОМЕ	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
granting	mm difference	Profession	Berry picker	0.02	0.01	0.24
granting	mm difference	Profession	Food delivery driver	0.00	0.01	0.90
granting	mm difference	Profession	Security guard in a mall	-0.00	0.01	0.80
granting	mm difference	Profession	Factory worker	-0.01	0.01	0.30
granting	mm difference	Taxes and welfare state	Positive fiscal contributor	0.01	0.01	0.25
granting	mm difference	Taxes and welfare state	Neutral fiscal contributor	-0.00	0.01	0.89
granting	mm difference	Taxes and welfare state	Negative fiscal contributor	-0.02	0.01	0.20
granting	mm difference	Country of origin	Croatia	0.00	0.01	0.67
granting	mm difference	Country of origin	Brazil	-0.01	0.01	0.22
granting	mm difference	Country of origin	Morocco	0.01	0.01	0.42
granting	mm difference	Attitude at work	Very hard-working	0.02	0.01	0.12
granting	mm difference	Attitude at work	Quite hard- working	-0.00	0.01	0.98
granting	mm difference	Attitude at work	A bit hard-working	-0.02	0.01	0.17
granting	mm difference	Attitude at work	Not hard-working at all	0.00	0.01	0.94
granting	mm difference	Language skills	Speaks fluent Spanish	0.01	0.01	0.33
granting	mm difference	Language skills	Gets by speaking Spanish	-0.00	0.01	0.79
granting	mm difference	Language skills	Doesn't speak Spanish at all	-0.01	0.01	0.41
granting	mm difference	Social life	Always socializes with Spanish people	-0.00	0.01	0.74
granting	mm difference	Social life	With his compatriots and Spanish people	-0.01	0.01	0.50
granting	mm difference	Social life	Never socializes with Spanish people	0.00	0.01	0.68

Table 4: Table associated with Figure 2 in the Paper.

4.2 FRANCE

OUTCOME	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
granting	mm difference	Profession	Berry picker	-0.03	0.01	0.02
granting	mm difference	Profession	Food delivery driver	-0.00	0.01	0.88
granting	mm difference	Profession	Security guard in a mall	0.01	0.01	0.24
granting	mm difference	Profession	Factory worker	0.02	0.01	0.17
granting	mm difference	Taxes and welfare state	Positive fiscal contributor	0.02	0.01	0.05
granting	mm difference	Taxes and welfare state	Neutral fiscal contributor	0.00	0.01	0.84
granting	mm difference	Taxes and welfare state	Negative fiscal contributor	-0.02	0.01	0.02
granting	mm difference	Country of origin	Slovenia	0.01	0.01	0.19
granting	mm difference	Country of origin	Peru	-0.00	0.01	0.77
granting	mm difference	Country of origin	Turkey	-0.01	0.01	0.35
granting	mm difference	Attitude at work	Very hard-working	0.02	0.01	0.04
granting	mm difference	Attitude at work	Quite hard- working	0.02	0.01	0.14
granting	mm difference	Attitude at work	A bit hard-working	-0.02	0.01	0.03
granting	mm difference	Attitude at work	Not hard-working at all	-0.01	0.01	0.36
granting	mm difference	Language skills	Speaks fluent French	0.00	0.01	0.91
granting	mm difference	Language skills	Gets by speaking French	-0.01	0.01	0.38
granting	mm difference	Language skills	Doesn't speak French at all	0.00	0.01	0.99
granting	mm difference	Social life	Always socializes with French people	0.01	0.01	0.26
granting	mm difference	Social life	With his compatriots and French people	-0.00	0.01	0.65
granting	mm difference	Social life	Never socializes with French people	-0.00	0.01	0.98

Table 5: Table associated with Figure 2 in the Paper.

4.3 UK

ОИТСОМЕ	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
granting	mm difference	Profession	Berry picker	-0.02	0.01	0.20
granting	mm difference	Profession	Food delivery driver	-0.00	0.01	0.71
granting	mm difference	Profession	Security guard in a mall	-0.01	0.01	0.60
granting	mm difference	Profession	Factory worker	0.02	0.01	0.02
granting	mm difference	Taxes and welfare state	Positive fiscal contributor	0.01	0.01	0.13
granting	mm difference	Taxes and welfare state	Neutral fiscal contributor	0.00	0.01	0.70
granting	mm difference	Taxes and welfare state	Negative fiscal contributor	-0.02	0.01	0.05
granting	mm difference	Country of origin	Serbia	-0.02	0.01	0.04
granting	mm difference	Country of origin	Colombia	0.01	0.01	0.26
granting	mm difference	Country of origin	Turkey	0.01	0.01	0.35
granting	mm difference	Attitude at work	Very hard-working	0.04	0.01	0.00
granting	mm difference	Attitude at work	Quite hard- working	-0.01	0.01	0.60
granting	mm difference	Attitude at work	A bit hard-working	-0.01	0.01	0.23
granting	mm difference	Attitude at work	Not hard-working at all	-0.01	0.01	0.20
granting	mm difference	Language skills	Speaks fluent English	-0.02	0.01	0.02
granting	mm difference	Language skills	Gets by speaking English	0.02	0.01	0.05
granting	mm difference	Language skills	Doesn't speak English at all	0.01	0.01	0.43
granting	mm difference	Social life	Always socializes with British people	0.00	0.01	0.84
granting	mm difference	Social life	With his compatriots and British people	0.00	0.01	0.64
granting	mm difference	Social life	Never socializes with British people	-0.01	0.01	0.31

Table 6: Table associated with Figure 2 in the Paper.

5. Sub-group analysis by perceptions of sustainability

ВҮ	ОUТСОМЕ	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
Sustainable - Very sustainable	granting	mm difference	Profession	Berry picker	0.01	0.02	0.79
Sustainable - Very sustainable	granting	mm difference	Profession	Food delivery driver	-0.01	0.02	0.77
Sustainable - Very sustainable	granting	mm difference	Profession	Security guard in a mall	0.01	0.02	0.55
Sustainable - Very sustainable	granting	mm difference	Profession	Factory worker	-0.01	0.02	0.51
Sustainable - Very sustainable	granting	mm difference	Taxes and welfare services	Positive fiscal contributor	-0.00	0.02	0.90
Sustainable - Very sustainable	granting	mm difference	Taxes and welfare services	Neutral fiscal contributor	0.02	0.02	0.18
Sustainable - Very sustainable	granting	mm difference	Taxes and welfare services	Negative fiscal contributor	-0.02	0.02	0.12
Sustainable - Very sustainable	granting	mm difference	Country of origin	Croatia	-0.00	0.01	0.75
Sustainable - Very sustainable	granting	mm difference	Country of origin	Brazil	0.01	0.02	0.41
Sustainable - Very sustainable	granting	mm difference	Country of origin	Morocco	-0.01	0.01	0.54
Sustainable - Very sustainable	granting	mm difference	Attitude at work	Very hard- working	0.03	0.02	0.18
Sustainable - Very sustainable	granting	mm difference	Attitude at work	Quite hard- working	0.01	0.02	0.57
Sustainable - Very sustainable	granting	mm difference	Attitude at work	A bit hard- working	-0.02	0.02	0.29

Sustainable - Very sustainable	granting	mm difference	Attitude at work	Not hard- working at all	-0.03	0.02	0.18
Sustainable - Very sustainable	granting	mm difference	Language skills	Speaks fluent Spanish	0.01	0.02	0.47
Sustainable - Very sustainable	granting	mm difference	Language skills	Gets by speaking Spanish	0.01	0.01	0.34
Sustainable - Very sustainable	granting	mm difference	Language skills	Doesn't speak Spanish at all	-0.03	0.02	0.10
Sustainable - Very sustainable	granting	mm difference	Social life	Always socializes with Spanish people	-0.00	0.02	0.99
Sustainable - Very sustainable	granting	mm difference	Social life	With his compatriots and Spanish people	-0.01	0.02	0.66
Sustainable - Very sustainable	granting	mm difference	Social life	Never socializes with Spanish people	-0.00	0.02	0.99
Not sustainable - Very sustainable	granting	mm difference	Profession	Berry picker	0.00	0.02	1.00
Not sustainable - Very sustainable	granting	mm difference	Profession	Food delivery driver	-0.00	0.02	0.89
Not sustainable - Very sustainable	granting	mm difference	Profession	Security guard in a mall	0.03	0.02	0.09
Not sustainable - Very sustainable	granting	mm difference	Profession	Factory worker	-0.03	0.02	0.08
Not sustainable - Very sustainable	granting	mm difference	Taxes and welfare services	Positive fiscal contributor	0.01	0.02	0.48
Not sustainable - Very sustainable	granting	mm difference	Taxes and welfare services	Neutral fiscal contributor	0.03	0.02	0.09
Not sustainable - Very sustainable	granting	mm difference	Taxes and welfare services	Negative fiscal contributor	-0.04	0.02	0.01

Not sustainable - Very sustainable	granting	mm difference	Country of origin	Croatia	0.00	0.01	0.82
Not sustainable - Very sustainable	granting	mm difference	Country of origin	Brazil	0.02	0.01	0.26
Not sustainable - Very sustainable	granting	mm difference	Country of origin	Morocco	-0.02	0.01	0.13
Not sustainable - Very sustainable	granting	mm difference	Attitude at wor k	Very hard- working	0.02	0.02	0.26
Not sustainable - Very sustainable	granting	mm difference	Attitude at work	Quite hard- working	-0.01	0.02	0.52
Not sustainable - Very sustainable	granting	mm difference	Attitude at work	A bit hard- working	0.00	0.02	0.99
Not sustainable - Very sustainable	granting	mm difference	Attitude at work	Not hard- working at all	-0.01	0.02	0.54
Not sustainable - Very sustainable	granting	mm difference	Language skills	Speaks fluent Spanish	0.01	0.02	0.57
Not sustainable - Very sustainable	granting	mm difference	Language skills	Gets by speaking Spanish	0.01	0.01	0.59
Not sustainable - Very sustainable	granting	mm difference	Language skills	Doesn't speak Spanish at all	-0.01	0.02	0.35
Not sustainable - Very sustainable	granting	mm difference	Social life	Always socializes with Spanish people	0.01	0.02	0.49
Not sustainable - Very sustainable	granting	mm difference	Social life	With his compatriots and Spanish people	-0.03	0.02	0.08

6. Interaction of the fiscal burden and the attitude at work attributes

6.1 SPAIN

ВУ	OUTCOME	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
Very hard- working	granting	amce	Taxes and welfare services	Positive fiscal contributor	0.00		
Very hard- working	granting	amce	Taxes and welfare services	Neutral fiscal contributor	-0.10	0.02	0.00
Very hard- working	granting	amce	Taxes and welfare services	Negative fiscal contributor	-0.20	0.02	0.00
Quite hard- working	granting	amce	Taxes and welfare services	Positive fiscal contributor	0.00		
Quite hard- working	granting	amce	Taxes and welfare services	Neutral fiscal contributor	-0.06	0.02	0.00
Quite hard- working	granting	amce	Taxes and welfare services	Negative fiscal contributor	-0.17	0.02	0.00
A bit hard- working	granting	amce	Taxes and welfare services	Positive fiscal contributor	0.00		
A bit hard- working	granting	amce	Taxes and welfare services	Neutral fiscal contributor	-0.08	0.02	0.00
A bit hard- working	granting	amce	Taxes and welfare services	Negative fiscal contributor	-0.20	0.02	0.00
Not hard- working at all	granting	amce	Taxes and welfare services	Positive fiscal contributor	0.00		
Not hard- working at all	granting	amce	Taxes and welfare services	Neutral fiscal contributor	-0.07	0.02	0.00
Not hard- working at all	granting	amce	Taxes and welfare services	Negative fiscal contributor	-0.18	0.02	0.00

Table 8: Table associated with Figure 4 in the Paper. Estimates of conditional effects calculated based on the average marginal interaction effects.

6.2 FRANCE

ВҮ	ОИТСОМЕ	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
Very hard- working	granting	amce	Taxes and welfare services	Positive fiscal contributor	0.00		
Very hard- working	granting	amce	Taxes and welfare services	Neutral fiscal contributor	-0.04	0.01	0.00
Very hard- working	granting	amce	Taxes and welfare services	Negative fiscal contributor	-0.11	0.01	0.00
Quite hard- working	granting	amce	Taxes and welfare services	Positive fiscal contributor	0.00		
Quite hard- working	granting	amce	Taxes and welfare services	Neutral fiscal contributor	-0.04	0.02	0.01
Quite hard- working	granting	amce	Taxes and welfare services	Negative fiscal contributor	-0.11	0.02	0.00
A bit hard- working	granting	amce	Taxes and welfare services	Positive fiscal contributor	0.00		
A bit hard- working	granting	amce	Taxes and welfare services	Neutral fiscal contributor	-0.02	0.01	0.10
A bit hard- working	granting	amce	Taxes and welfare services	Negative fiscal contributor	-0.09	0.01	0.00
Not hard- working at all	granting	amce	Taxes and welfare services	Positive fiscal contributor	0.00		
Not hard- working at all	granting	amce	Taxes and welfare services	Neutral fiscal contributor	-0.03	0.01	0.02
Not hard- working at all	granting	amce	Taxes and welfare services	Negative fiscal contributor	-0.09	0.01	0.00

Table 9: Table associated with Figure 4 in the Paper. Estimates of conditional effects calculated based on the average marginal interaction effects.

6.3 UK

ВҮ	ОИТСОМЕ	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
Very hard- working	granting	amce	Taxes and welfare services	Positive fiscal contributor	0.00		
Very hard- working	granting	amce	Taxes and welfare services	Neutral fiscal contributor	-0.09	0.01	0.00
Very hard- working	granting	amce	Taxes and welfare services	Negative fiscal contributor	-0.21	0.01	0.00
Quite hard- working	granting	amce	Taxes and welfare services	Positive fiscal contributor	0.00		
Quite hard- working	granting	amce	Taxes and welfare services	Neutral fiscal contributor	-0.08	0.01	0.00
Quite hard- working	granting	amce	Taxes and welfare services	Negative fiscal contributor	-0.23	0.01	0.00
A bit hard- working	granting	amce	Taxes and welfare services	Positive fiscal contributor	0.00		
A bit hard- working	granting	amce	Taxes and welfare services	Neutral fiscal contributor	-0.06	0.01	0.00
A bit hard- working	granting	amce	Taxes and welfare services	Negative fiscal contributor	-0.23	0.01	0.00
Not hard- working at all	granting	amce	Taxes and welfare services	Positive fiscal contributor	0.00		
Not hard- working at all	granting	amce	Taxes and welfare services	Neutral fiscal contributor	-0.07	0.01	0.00
Not hard- working at all	granting	amce	Taxes and welfare services	Negative fiscal contributor	-0.17	0.01	0.00

Table 10: Table associated with Figure 4 in the Paper. Estimates of conditional effects calculated based on the average marginal interaction effects.

7. Sub-group analysis by priors on intentional reciprocity

7.1 PRIORS ON THE TAX BEHAVIOUR OF IMMIGRANTS

OUTCOME	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
granting	mm difference	Profession	Berry picker	0.03	0.01	0.02
granting	mm difference	Profession	Food delivery driver	-0.01	0.01	0.38
granting	mm difference	Profession	Security guard in a mall	-0.02	0.01	0.13
granting	mm difference	Profession	Factory worker	0.00	0.01	0.87
granting	mm difference	Taxes and welfare state	Positive fiscal contributor	-0.01	0.01	0.46
granting	mm difference	Taxes and welfare state	Neutral fiscal contributor	-0.01	0.01	0.19
granting	mm difference	Taxes and welfare state	Negative fiscal contributor	0.03	0.01	0.03
granting	mm difference	Country of origin	Croatia	-0.01	0.01	0.27
granting	mm difference	Country of origin	Brazil	0.00	0.01	0.89
granting	mm difference	Country of origin	Morocco	0.01	0.01	0.30
granting	mm difference	Attitude at work	Very hard-working	0.01	0.01	0.26
granting	mm difference	Attitude at work	Quite hard-working	-0.01	0.01	0.61
granting	mm difference	Attitude at work	A bit hard-working	-0.00	0.01	0.87
granting	mm difference	Attitude at work	Not hard-working at all	0.01	0.01	0.57
granting	mm difference	Language skills	Speaks fluent Spanish	-0.02	0.01	0.06
granting	mm difference	Language skills	Gets by speaking Spanish	-0.00	0.01	0.86
granting	mm difference	Language skills	Doesn't speak Spanish at all	0.02	0.01	0.06
granting	mm difference	Social life	Always socializes with Spanish people	-0.01	0.01	0.48
granting	mm difference	Social life	With his compatriots and Spanish people	-0.01	0.01	0.64
granting	mm difference	Social life	Never socializes with Spanish people	0.02	0.01	0.13

Table 11: Table associated with Figure 5 in the Paper.

7.2 PRIORS ON IRREGULAR PAYMENT

ОИТСОМЕ	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
granting	mm difference	Profession	Berry picker	0.01	0.01	0.52
granting	mm difference	Profession	Food delivery driver	-0.00	0.01	0.82
granting	mm difference	Profession	Security guard in a mall	0.01	0.01	0.70
granting	mm difference	Profession	Factory worker	-0.01	0.01	0.39
granting	mm difference	Taxes and welfare state	Positive fiscal contributor	0.01	0.01	0.38
granting	mm difference	Taxes and welfare state	Neutral fiscal contributor	-0.01	0.01	0.29
granting	mm difference	Taxes and welfare state	Negative fiscal contributor	-0.00	0.01	0.93
granting	mm difference	Country of origin	Croatia	-0.01	0.01	0.35
granting	mm difference	Country of origin	Brazil	-0.00	0.01	0.86
granting	mm difference	Country of origin	Morocco	0.01	0.01	0.31
granting	mm difference	Attitude at work	Very hard-working	0.02	0.01	0.18
granting	mm difference	Attitude at work	Quite hard-working	0.01	0.01	0.28
granting	mm difference	Attitude at work	A bit hard-working	-0.00	0.01	0.97
granting	mm difference	Attitude at work	Not hard-working at all	-0.02	0.01	0.21
granting	mm difference	Language skills	Speaks fluent Spanish	-0.00	0.01	0.67
granting	mm difference	Language skills	Gets by speaking Spanish	-0.01	0.01	0.39
granting	mm difference	Language skills	Doesn't speak Spanish at all	0.02	0.01	0.16
granting	mm difference	Social life	Always socializes with Spanish people	0.00	0.01	0.68
granting	mm difference	Social life	With his compatriots and Spanish people	-0.01	0.01	0.33
granting	mm difference	Social life	Never socializes with Spanish people	0.01	0.01	0.34

Table 12: Table associated with Figure 6 in the Paper.

7.3 PRIORS ON UNDERPAYMENT

ОИТСОМЕ	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
granting	mm difference	Profession	Berry picker	0.02	0.01	0.18
granting	mm difference	Profession	Food delivery driver	0.00	0.01	0.78
granting	mm difference	Profession	Security guard in a mall	-0.00	0.02	0.92
granting	mm difference	Profession	Factory worker	-0.02	0.01	0.14
granting	mm difference	Taxes and welfare state	Positive fiscal contributor	0.00	0.01	0.96
granting	mm difference	Taxes and welfare state	Neutral fiscal contributor	-0.00	0.01	0.97
granting	mm difference	Taxes and welfare state	Negative fiscal contributor	0.00	0.01	0.96
granting	mm difference	Country of origin	Croatia	-0.00	0.01	0.97
granting	mm difference	Country of origin	Brazil	-0.02	0.01	0.05
granting	mm difference	Country of origin	Morocco	0.02	0.01	0.07
granting	mm difference	Attitude at work	Very hard-working	0.03	0.01	0.03
granting	mm difference	Attitude at work	Quite hard-working	0.03	0.02	0.03
granting	mm difference	Attitude at work	A bit hard-working	-0.02	0.01	0.23
granting	mm difference	Attitude at work	Not hard-working at all	-0.05	0.02	0.00
granting	mm difference	Language skills	Speaks fluent Spanish	0.00	0.01	0.74
granting	mm difference	Language skills	Gets by speaking Spanish	-0.00	0.01	0.70
granting	mm difference	Language skills	Doesn't speak Spanish at all	-0.00	0.01	0.78
granting	mm difference	Social life	Always socializes with Spanish people	0.01	0.01	0.57
granting	mm difference	Social life	With his compatriots and Spanish people	-0.00	0.01	0.77
granting	mm difference	Social life	Never socializes with Spanish people	-0.00	0.01	0.79

Table 13: Table associated with Figure 7 in the Paper.

8. AMCEs for the conjoint in Spain where immigrants are presented as intentional cooperators

1	GRANTING SOCIAL RIGHTS
Food delivery driver	-0.007
	(0.012)
Security guard in a mall	-0.035**
	(0.013)
Factory worker	-0.004
	(0.012)
Neutral fiscal contributor	-0.101***
	(0.012)
Negative fiscal contributor	-0.220***
	(0.013)
Brazil	-0.001
	(0.011)
Morocco	-0.033**
	(0.012)
Quite hard-working	-0.063***
	(0.013)
A bit hard-working	-0.243***
	(0.014)
Not hard-working at all	-0.366***
	(0.014)
Gets by speaking Spanish	-0.038***
	(0.011)
Doesn't speak Spanish at all	-0.103***
	(0.011)
Socializes with his compatriots and Spanish people	0.011
Nover socializes with Enanish needle	(0.011) -0.141***
Never socializes with Spanish people	(0.012)
Observations	10,542
Adjusted R ²	0.147
·	· · · · ·

Table 14: Table associated with Figure 8 in the Paper. Estimates of ACMEs and standard errors are based on regressions in which standard errors are clustered by respondent; *p<0.05; **p<0.01; ***p<0.001

9. Additional conjoint in Spain to test fiscal chauvinism

9.1 AMCES

	GRANTING SOCIAL RIGHTS
Food delivery driver	-0.026**
	(0.009)
Security guard in a mall	-0.035***
	(0.009)
Factory worker	-0.029**
•	(0.009)
Neutral fiscal contributor	-0.113***
	(0.008)
Negative fiscal contributor	-0.244***
, and the second	(0.009)
Croatia	-0.123***
	(0.009)
Brazil	-0.127***
	(0.010)
Morocco	-0.164***
	(0.010)
Quite hard-working	-0.068***
	(0.009)
A bit hard-working	-0.283***
	(0.009)
Not hard-working at all	-0.421***
	(0.010)
Observations	21,714
Adjusted R ²	0.167

Table 15: Estimates of ACMEs and standard errors are based on regressions in which standard errors are clustered by respondent; $^{*}p<0.05$; $^{*}p<0.01$; $^{**}p<0.001$

9.2 INTERACTION OF THE FISCAL BURDEN AND THE NATIONALITY ATTRIBUTES

ВҮ	OUTCOME	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
Spain	granting	amce	Taxes and welfare services	Positive fiscal contributor	0.00		
Spain	granting	amce	Taxes and welfare services	Neutral fiscal contributor	-0.10	0.02	0.00
Spain	granting	amce	Taxes and welfare services	Negative fiscal contributor	-0.21	0.02	0.00
Croatia	granting	amce	Taxes and welfare services	Positive fiscal contributor	0.00		
Croatia	granting	amce	Taxes and welfare services	Neutral fiscal contributor	-0.10	0.02	0.00
Croatia	granting	amce	Taxes and welfare services	Negative fiscal contributor	-0.26	0.02	0.00
Brazil	granting	amce	Taxes and welfare services	Positive fiscal contributor	0.00		
Brazil	granting	amce	Taxes and welfare services	Neutral fiscal contributor	-0.13	0.02	0.00
Brazil	granting	amce	Taxes and welfare services	Negative fiscal contributor	-0.26	0.02	0.00
Morocco	granting	amce	Taxes and welfare services	Positive fiscal contributor	0.00		
Morocco	granting	amce	Taxes and welfare services	Neutral fiscal contributor	-0.13	0.02	0.00
Morocco	granting	amce	Taxes and welfare services	Negative fiscal contributor	-0.25	0.02	0.00

Table 16: Table associated with Figure 9 in the Paper. Estimates of conditional effects calculated based on the average marginal interaction effects.

10. Sub-group analysis by education

10.1 SPAIN

ОИТСОМЕ	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
granting	mm difference	Profession	Berry picker	0.01	0.01	0.38
granting	mm difference	Profession	Food delivery driver	-0.01	0.01	0.63
granting	mm difference	Profession	Security guard in a mall	-0.03	0.01	0.05
granting	mm difference	Profession	Factory worker	0.02	0.01	0.11
granting	mm difference	Taxes and welfare state	Positive fiscal contributor	0.01	0.01	0.20
granting	mm difference	Taxes and welfare state	Neutral fiscal contributor	-0.02	0.01	0.04
granting	mm difference	Taxes and welfare state	Negative fiscal contributor	0.00	0.01	0.78
granting	mm difference	Country of origin	Croatia	0.00	0.01	0.98
granting	mm difference	Country of origin	Brazil	-0.00	0.01	0.98
granting	mm difference	Country of origin	Morocco	0.00	0.01	0.94
granting	mm difference	Attitude at work	Very hard-working	0.01	0.01	0.62
granting	mm difference	Attitude at work	Quite hard-working	0.01	0.01	0.66
granting	mm difference	Attitude at work	A bit hard-working	-0.00	0.01	0.90
granting	mm difference	Attitude at work	Not hard-working at all	-0.01	0.01	0.41
granting	mm difference	Language skills	Speaks fluent Spanish	-0.00	0.01	0.81
granting	mm difference	Language skills	Gets by speaking Spanish	0.02	0.01	0.12
granting	mm difference	Language skills	Doesn't speak Spanish at all	-0.02	0.01	0.14
granting	mm difference	Social life	Always socializes with Spanish people	-0.00	0.01	0.89
granting	mm difference	Social life	With his compatriots and Spanish people	-0.01	0.01	0.38
granting	mm difference	Social life	Never socializes with Spanish people	0.01	0.01	0.30

Table 17: Table associated with Figure 4 in the Online Appendix.

10.2 FRANCE

OUTCOME	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
granting	mm difference	Profession	Berry picker	0.00	0.01	0.78
granting	mm difference	Profession	Food delivery driver	-0.02	0.01	0.12
granting	mm difference	Profession	Security guard in a mall	-0.01	0.01	0.57
granting	mm difference	Profession	Factory worker	0.02	0.01	0.06
granting	mm difference	Taxes and welfare state	Positive fiscal contributor	0.02	0.01	0.07
granting	mm difference	Taxes and welfare state	Neutral fiscal contributor	-0.00	0.01	0.87
granting	mm difference	Taxes and welfare state	Negative fiscal contributor	-0.01	0.01	0.10
granting	mm difference	Country of origin	Slovenia	-0.00	0.01	0.88
granting	mm difference	Country of origin	Peru	-0.01	0.01	0.43
granting	mm difference	Country of origin	Turkey	0.01	0.01	0.37
granting	mm difference	Attitude at work	Very hard-working	0.00	0.01	0.69
granting	mm difference	Attitude at work	Quite hard-working	0.01	0.01	0.20
granting	mm difference	Attitude at work	A bit hard-working	-0.01	0.01	0.46
granting	mm difference	Attitude at work	Not hard-working at all	-0.00	0.01	0.76
granting	mm difference	Language skills	Speaks fluent French	-0.00	0.01	0.93
granting	mm difference	Language skills	Gets by speaking French	0.00	0.01	0.73
granting	mm difference	Language skills	Doesn't speak French at all	-0.00	0.01	0.63
granting	mm difference	Social life	Always socializes with French people	-0.00	0.01	0.75
granting	mm difference	Social life	With his compatriots and French people	-0.01	0.01	0.21
granting	mm difference	Social life	Never socializes with French people	0.01	0.01	0.11

Table 18: Table associated with Figure 4 in the Online Appendix.

10.3 UNITED KINGDOM

OUTCOME	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
granting	mm difference	Profession	Berry picker	0.00	0.01	0.79
granting	mm difference	Profession	Food delivery driver	-0.01	0.01	0.60
granting	mm difference	Profession	Security guard in a mall	0.01	0.01	0.49
granting	mm difference	Profession	Factory worker	-0.01	0.01	0.62
granting	mm difference	Taxes and welfare state	Positive fiscal contributor	-0.00	0.01	0.73
granting	mm difference	Taxes and welfare state	Neutral fiscal contributor	0.00	0.01	0.88
granting	mm difference	Taxes and welfare state	Negative fiscal contributor	-0.00	0.01	0.86
granting	mm difference	Country of origin	Serbia	-0.00	0.01	0.78
granting	mm difference	Country of origin	Colombia	0.01	0.01	0.47
granting	mm difference	Country of origin	Turkey	-0.00	0.01	0.65
granting	mm difference	Attitude at work	Very hard-working	0.01	0.01	0.19
granting	mm difference	Attitude at work	Quite hard-working	0.02	0.01	0.15
granting	mm difference	Attitude at work	A bit hard-working	-0.00	0.01	0.73
granting	mm difference	Attitude at work	Not hard-working at all	-0.03	0.01	0.01
granting	mm difference	Language skills	Speaks fluent English	-0.01	0.01	0.25
granting	mm difference	Language skills	Gets by speaking English	0.01	0.01	0.25
granting	mm difference	Language skills	Doesn't speak English at all	0.00	0.01	0.86
granting	mm difference	Social life	Always socializes with British people	0.01	0.01	0.24
granting	mm difference	Social life	With his compatriots and British people	-0.00	0.01	0.58
granting	mm difference	Social life	Never socializes with British people	-0.00	0.01	0.70

Table 19: Table associated with Figure 4 in the Online Appendix.

11. Sub-group analysis by ideology

11.1 SPAIN

ВҮ	ОИТСОМЕ	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
Centre-Left	granting	mm difference	Profession	Berry picker	-0.02	0.02	0.16
Centre-Left	granting	mm difference	Profession	Food delivery driver	-0.01	0.01	0.57
Centre-Left	granting	mm difference	Profession	Security guard in a mall	0.02	0.02	0.30
Centre-Left	granting	mm difference	Profession	Factory worker	0.02	0.02	0.31
Centre-Left	granting	mm difference	Taxes and welfare state	Positive fiscal contributor	-0.03	0.01	0.05
Centre-Left	granting	mm difference	Taxes and welfare state	Neutral fiscal contributor	0.02	0.01	0.13
Centre-Left	granting	mm difference	Taxes and welfare state	Negative fiscal contributor	0.00	0.01	0.70
Centre-Left	granting	mm difference	Country of origin	Croatia	0.02	0.01	0.17
Centre-Left	granting	mm difference	Country of origin	Brazil	-0.02	0.01	0.17
Centre-Left	granting	mm difference	Country of origin	Morocco	-0.00	0.01	0.98
Centre-Left	granting	mm difference	Attitude at work	Very hard-working	-0.01	0.01	0.52
Centre-Left	granting	mm difference	Attitude at work	Quite hard- working	0.00	0.01	0.84
Centre-Left	granting	mm difference	Attitude at work	A bit hard-working	-0.02	0.02	0.18
Centre-Left	granting	mm difference	Attitude at work	Not hard-working at all	0.01	0.01	0.37
Centre-Left	granting	mm difference	Language skills	Speaks fluent Spanish	0.00	0.01	0.97
Centre-Left	granting	mm difference	Language skills	Gets by speaking Spanish	0.00	0.01	0.71
Centre-Left	granting	mm difference	Language skills	Doesn't speak Spanish at all	-0.00	0.01	0.77
Centre-Left	granting	mm difference	Social life	Always socializes with Spanish people	-0.03	0.01	0.01
Centre-Left	granting	mm difference	Social life	With his compatriots and Spanish people	0.00	0.01	0.79

Centre-Left	granting	mm difference	Social life	Never socializes with Spanish people	0.03	0.01	0.04
Right-Left	granting	mm difference	Profession	Berry picker	-0.01	0.02	0.71
Right-Left	granting	mm difference	Profession	Food delivery driver	-0.02	0.01	0.20
Right-Left	granting	mm difference	Profession	Security guard in a mall	0.02	0.02	0.21
Right-Left	granting	mm difference	Profession	Factory worker	0.01	0.02	0.62
Right-Left	granting	mm difference	Taxes and welfare state	Positive fiscal contributor	-0.00	0.01	0.95
Right-Left	granting	mm difference	Taxes and welfare state	Neutral fiscal contributor	0.02	0.01	0.19
Right-Left	granting	mm difference	Taxes and welfare state	Negative fiscal contributor	-0.02	0.01	0.15
Right-Left	granting	mm difference	Country of origin	Croatia	0.01	0.01	0.27
Right-Left	granting	mm difference	Country of origin	Brazil	0.02	0.01	0.16
Right-Left	granting	mm difference	Country of origin	Morocco	-0.03	0.01	0.02
Right-Left	granting	mm difference	Attitude at work	Very hard-working	-0.01	0.02	0.40
Right-Left	granting	mm difference	Attitude at work	Quite hard- working	0.01	0.02	0.56
Right-Left	granting	mm difference	Attitude at work	A bit hard-working	0.01	0.02	0.73
Right-Left	granting	mm difference	Attitude at work	Not hard-working at all	0.01	0.02	0.45
Right-Left	granting	mm difference	Language skills	Speaks fluent Spanish	0.01	0.01	0.52
Right-Left	granting	mm difference	Language skills	Gets by speaking Spanish	0.00	0.01	0.77
Right-Left	granting	mm difference	Language skills	Doesn't speak Spanish at all	-0.01	0.01	0.32
Right-Left	granting	mm difference	Social life	Always socializes with Spanish people	0.00	0.01	0.97
Right-Left	granting	mm difference	Social life	With his compatriots and Spanish people	-0.01	0.01	0.59
Right-Left	granting	mm difference	Social life	Never socializes with Spanish people	0.00	0.01	0.88

Table 20: Table associated with Figure 5 in the Online Appendix.

11.2 FRANCE

ВҮ	ОИТСОМЕ	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
Centre-Left	granting	mm difference	Profession	Berry picker	-0.01	0.01	0.64
Centre-Left	granting	mm difference	Profession	Food delivery driver	-0.02	0.01	0.09
Centre-Left	granting	mm difference	Profession	Security guard in a mall	0.02	0.01	0.13
Centre-Left	granting	mm difference	Profession	Factory worker	0.01	0.01	0.47
Centre-Left	granting	mm difference	Taxes and welfare state	Positive fiscal contributor	0.00	0.01	0.72
Centre-Left	granting	mm difference	Taxes and welfare state	Neutral fiscal contributor	-0.00	0.01	0.71
Centre-Left	granting	mm difference	Taxes and welfare state	Negative fiscal contributor	0.00	0.01	0.87
Centre-Left	granting	mm difference	Country of origin	Slovenia	-0.04	0.01	0.00
Centre-Left	granting	mm difference	Country of origin	Peru	0.03	0.01	0.02
Centre-Left	granting	mm difference	Country of origin	Turkey	0.01	0.01	0.25
Centre-Left	granting	mm difference	Attitude at work	Very hard-working	-0.02	0.01	0.15
Centre-Left	granting	mm difference	Attitude at work	Quite hard- working	0.00	0.01	0.74
Centre-Left	granting	mm difference	Attitude at work	A bit hard-working	0.01	0.01	0.69
Centre-Left	granting	mm difference	Attitude at work	Not hard-working at all	0.01	0.01	0.59
Centre-Left	granting	mm difference	Language skills	Speaks fluent French	0.02	0.01	0.09
Centre-Left	granting	mm difference	Language skills	Gets by speaking French	-0.00	0.01	0.75
Centre-Left	granting	mm difference	Language skills	Doesn't speak French at all	-0.02	0.01	0.15
Centre-Left	granting	mm difference	Social life	Always socializes with French people	0.02	0.01	0.06
Centre-Left	granting	mm difference	Social life	With his compatriots and French people	-0.02	0.01	0.19

Centre-Left	granting	mm difference	Social life	Never socializes with French people	-0.01	0.01	0.39
Right-Left	granting	mm difference	Profession	Berry picker	-0.01	0.01	0.54
Right-Left	granting	mm difference	Profession	Food delivery driver	-0.00	0.01	0.97
Right-Left	granting	mm difference	Profession	Security guard in a mall	0.02	0.01	0.20
Right-Left	granting	mm difference	Profession	Factory worker	-0.01	0.01	0.56
Right-Left	granting	mm difference	Taxes and welfare state	Positive fiscal contributor	0.01	0.01	0.57
Right-Left	granting	mm difference	Taxes and welfare state	Neutral fiscal contributor	0.00	0.01	0.70
Right-Left	granting	mm difference	Taxes and welfare state	Negative fiscal contributor	-0.01	0.01	0.41
Right-Left	granting	mm difference	Country of origin	Slovenia	-0.01	0.01	0.58
Right-Left	granting	mm difference	Country of origin	Peru	0.03	0.01	0.00
Right-Left	granting	mm difference	Country of origin	Turkey	-0.02	0.01	0.04
Right-Left	granting	mm difference	Attitude at work	Very hard-working	-0.01	0.01	0.59
Right-Left	granting	mm difference	Attitude at work	Quite hard- working	-0.01	0.01	0.63
Right-Left	granting	mm difference	Attitude at work	A bit hard-working	-0.01	0.01	0.39
Right-Left	granting	mm difference	Attitude at work	Not hard-working at all	0.01	0.01	0.31
Right-Left	granting	mm difference	Language skills	Speaks fluent French	0.02	0.01	0.04
Right-Left	granting	mm difference	Language skills	Gets by speaking French	0.01	0.01	0.22
Right-Left	granting	mm difference	Language skills	Doesn't speak French at all	-0.03	0.01	0.00
Right-Left	granting	mm difference	Social life	Always socializes with French people	0.02	0.01	0.06
Right-Left	granting	mm difference	Social life	With his compatriots and French people	-0.02	0.01	0.20
Right-Left	granting	mm difference	Social life	Never socializes with French people	-0.01	0.01	0.58

Table 21: Table associated with Figure 5 in the Online Appendix.

11.3 UK

ВҮ	ОИТСОМЕ	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
Centre-Left	granting	mm difference	Profession	Berry picker	-0.01	0.01	0.52
Centre-Left	granting	mm difference	Profession	Food delivery driver	0.00	0.01	0.79
Centre-Left	granting	mm difference	Profession	Security guard in a mall	0.00	0.01	0.91
Centre-Left	granting	mm difference	Profession	Factory worker	0.00	0.01	0.74
Centre-Left	granting	mm difference	Taxes and welfare state	Positive fiscal contributor	-0.00	0.01	0.88
Centre-Left	granting	mm difference	Taxes and welfare state	Neutral fiscal contributor	-0.01	0.01	0.23
Centre-Left	granting	mm difference	Taxes and welfare state	Negative fiscal contributor	0.02	0.01	0.10
Centre-Left	granting	mm difference	Country of origin	Serbia	0.02	0.01	0.02
Centre-Left	granting	mm difference	Country of origin	Colombia	-0.01	0.01	0.33
Centre-Left	granting	mm difference	Country of origin	Turkey	-0.01	0.01	0.19
Centre-Left	granting	mm difference	Attitude at work	Very hard-working	-0.00	0.01	0.81
Centre-Left	granting	mm difference	Attitude at work	Quite hard- working	-0.01	0.01	0.49
Centre-Left	granting	mm difference	Attitude at work	A bit hard-working	-0.02	0.01	0.15
Centre-Left	granting	mm difference	Attitude at work	Not hard-working at all	0.03	0.01	0.01
Centre-Left	granting	mm difference	Language skills	Speaks fluent English	0.02	0.01	0.09
Centre-Left	granting	mm difference	Language skills	Gets by speaking English	-0.00	0.01	0.98
Centre-Left	granting	mm difference	Language skills	Doesn't speak English at all	-0.03	0.01	0.02
Centre-Left	granting	mm difference	Social life	Always socializes with English people	-0.02	0.01	0.04
Centre-Left	granting	mm difference	Social life	With his compatriots and English people	0.00	0.01	0.69

Centre-Left	granting	mm difference	Social life	Never socializes with English people	0.02	0.01	0.07
Right-Left	granting	mm difference	Profession	Berry picker	-0.02	0.01	0.10
Right-Left	granting	mm difference	Profession	Food delivery driver	0.01	0.01	0.27
Right-Left	granting	mm difference	Profession	Security guard in a mall	0.00	0.01	0.76
Right-Left	granting	mm difference	Profession	Factory worker	0.00	0.01	0.76
Right-Left	granting	mm difference	Taxes and welfare state	Positive fiscal contributor	0.01	0.01	0.21
Right-Left	granting	mm difference	Taxes and welfare state	Neutral fiscal contributor	-0.01	0.01	0.30
Right-Left	granting	mm difference	Taxes and welfare state	Negative fiscal contributor	0.00	0.01	0.84
Right-Left	granting	mm difference	Country of origin	Slovenia	0.03	0.01	0.01
Right-Left	granting	mm difference	Country of origin	Peru	-0.01	0.01	0.52
Right-Left	granting	mm difference	Country of origin	Turkey	-0.02	0.01	0.03
Right-Left	granting	mm difference	Attitude at work	Very hard-working	0.02	0.01	0.11
Right-Left	granting	mm difference	Attitude at work	Quite hard- working	-0.02	0.01	0.19
Right-Left	granting	mm difference	Attitude at work	A bit hard-working	-0.03	0.01	0.05
Right-Left	granting	mm difference	Attitude at work	Not hard-working at all	0.02	0.01	0.24
Right-Left	granting	mm difference	Language skills	Speaks fluent English	0.02	0.01	0.10
Right-Left	granting	mm difference	Language skills	Gets by speaking English	0.02	0.01	0.19
Right-Left	granting	mm difference	Language skills	Doesn't speak English at all	-0.04	0.01	0.00
Right-Left	granting	mm difference	Social life	Always socializes with English people	0.01	0.01	0.30
Right-Left	granting	mm difference	Social life	With his compatriots and English people	0.01	0.01	0.55
Right-Left	granting	mm difference	Social life	Never socializes with English people	-0.02	0.01	0.20

Table 22: Table associated with Figure 5 in the Online Appendix.

12. Order of tasks

12.1 SPAIN

ОИТСОМЕ	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
granting	mm difference	Profession	Berry picker	-0.01	0.02	0.69
granting	mm difference	Profession	Food delivery driver	-0.01	0.02	0.79
granting	mm difference	Profession	Security guard in a mall	0.00	0.02	0.91
granting	mm difference	Profession	Factory worker	0.01	0.02	0.54
granting	mm difference	Taxes and welfare state	Positive fiscal contributor	-0.00	0.02	0.98
granting	mm difference	Taxes and welfare state	Neutral fiscal contributor	-0.00	0.02	0.87
granting	mm difference	Taxes and welfare state	Negative fiscal contributor	0.01	0.02	0.74
granting	mm difference	Country of origin	Croatia	-0.02	0.02	0.34
granting	mm difference	Country of origin	Brazil	0.01	0.02	0.53
granting	mm difference	Country of origin	Morocco	0.01	0.02	0.74
granting	mm difference	Attitude at work	Very hard-working	-0.05	0.02	0.02
granting	mm difference	Attitude at work	Quite hard-working	-0.01	0.02	0.63
granting	mm difference	Attitude at work	A bit hard-working	0.04	0.02	0.09
granting	mm difference	Attitude at work	Not hard-working at all	0.03	0.02	0.15
granting	mm difference	Language skills	Speaks fluent Spanish	-0.02	0.02	0.21
granting	mm difference	Language skills	Gets by speaking Spanish	-0.01	0.02	0.63
granting	mm difference	Language skills	Doesn't speak Spanish at all	0.03	0.02	0.07
granting	mm difference	Social life	Always socializes with Spanish people	-0.01	0.02	0.65
granting	mm difference	Social life	With his compatriots and Spanish people	-0.04	0.02	0.06
granting	mm difference	Social life	Never socializes with Spanish people	0.05	0.02	0.01

Table 23: Table associated with Figure 7 in the Online Appendix.

12.2 FRANCE

ОИТСОМЕ	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
granting	mm difference	Profession	Berry picker	-0.00	0.02	0.98
granting	mm difference	Profession	Food delivery driver	0.01	0.02	0.49
granting	mm difference	Profession	Security guard in a mall	0.02	0.02	0.26
granting	mm difference	Profession	Factory worker	-0.04	0.02	0.05
granting	mm difference	Taxes and welfare state	Positive fiscal contributor	0.01	0.02	0.73
granting	mm difference	Taxes and welfare state	Neutral fiscal contributor	-0.01	0.02	0.51
granting	mm difference	Taxes and welfare state	Negative fiscal contributor	0.01	0.02	0.74
granting	mm difference	Country of origin	Slovenia	-0.01	0.02	0.61
granting	mm difference	Country of origin	Peru	-0.02	0.02	0.27
granting	mm difference	Country of origin	Turkey	0.03	0.02	0.09
granting	mm difference	Attitude at work	Very hard-working	0.03	0.02	0.18
granting	mm difference	Attitude at work	Quite hard-working	-0.00	0.02	0.89
granting	mm difference	Attitude at work	A bit hard-working	-0.02	0.02	0.26
granting	mm difference	Attitude at work	Not hard-working at all	0.01	0.02	0.42
granting	mm difference	Language skills	Speaks fluent French	0.00	0.02	0.81
granting	mm difference	Language skills	Gets by speaking French	-0.02	0.02	0.14
granting	mm difference	Language skills	Doesn't speak French at all	0.02	0.02	0.27
granting	mm difference	Social life	Always socializes with French people	0.00	0.02	0.92
granting	mm difference	Social life	With his compatriots and French people	-0.02	0.02	0.31
granting	mm difference	Social life	Never socializes with French people	0.03	0.01	0.09

Table 24: Table associated with Figure 7 in the Online Appendix.

12.3 UK

OUTCOME	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
granting	mm difference	Profession	Berry picker	0.02	0.02	0.34
granting	mm difference	Profession	Food delivery driver	-0.02	0.02	0.40
granting	mm difference	Profession	Security guard in a mall	-0.01	0.02	0.62
granting	mm difference	Profession	Factory worker	0.01	0.02	0.75
granting	mm difference	Taxes and welfare state	Positive fiscal contributor	-0.01	0.02	0.47
granting	mm difference	Taxes and welfare state	Neutral fiscal contributor	-0.00	0.02	0.82
granting	mm difference	Taxes and welfare state	Negative fiscal contributor	0.01	0.02	0.51
granting	mm difference	Country of origin	Serbia	-0.02	0.02	0.20
granting	mm difference	Country of origin	Colombia	-0.01	0.02	0.44
granting	mm difference	Country of origin	Turkey	0.03	0.02	0.04
granting	mm difference	Attitude at work	Very hard-working	-0.04	0.02	0.03
granting	mm difference	Attitude at work	Quite hard-working	0.03	0.02	0.17
granting	mm difference	Attitude at work	A bit hard-working	0.01	0.02	0.68
granting	mm difference	Attitude at work	Not hard-working at all	0.01	0.02	0.75
granting	mm difference	Language skills	Speaks fluent English	0.00	0.02	0.85
granting	mm difference	Language skills	Gets by speaking English	-0.03	0.02	0.11
granting	mm difference	Language skills	Doesn't speak English at all	0.03	0.02	0.10
granting	mm difference	Social life	Always socializes with British people	-0.02	0.02	0.20
granting	mm difference	Social life	With his compatriots and British people	-0.02	0.02	0.28
granting	mm difference	Social life	Never socializes with British people	0.04	0.02	0.01

Table 25: Table associated with Figure 7 in the Online Appendix.

12.4 SPAIN: CONJOINT WHERE IMMIGRANTS ARE PRESENTED AS INTENTIONAL COOPERATORS

ОИТСОМЕ	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
granting	mm difference	Profession	Berry picker	-0.04	0.03	0.23
granting	mm difference	Profession	Food delivery driver	0.01	0.03	0.77
granting	mm difference	Profession	Security guard in a mall	-0.02	0.03	0.52
granting	mm difference	Profession	Factory worker	0.05	0.03	0.11
granting	mm difference	Taxes and welfare state	Positive fiscal contributor	-0.01	0.02	0.67
granting	mm difference	Taxes and welfare state	Neutral fiscal contributor	0.03	0.03	0.20
granting	mm difference	Taxes and welfare state	Negative fiscal contributor	-0.02	0.02	0.32
granting	mm difference	Country of origin	Croatia	0.01	0.03	0.57
granting	mm difference	Country of origin	Brazil	-0.03	0.03	0.32
granting	mm difference	Country of origin	Morocco	0.01	0.03	0.81
granting	mm difference	Attitude at work	Very hard-working	-0.03	0.03	0.30
granting	mm difference	Attitude at work	Quite hard-working	0.01	0.03	0.81
granting	mm difference	Attitude at work	A bit hard-working	0.04	0.03	0.23
granting	mm difference	Attitude at work	Not hard-working at all	-0.05	0.03	0.11
granting	mm difference	Language skills	Speaks fluent Spanish	-0.02	0.02	0.48
granting	mm difference	Language skills	Gets by speaking Spanish	-0.01	0.02	0.82
granting	mm difference	Language skills	Doesn't speak Spanish at all	0.02	0.03	0.44
granting	mm difference	Social life	Always socializes with Spanish people	-0.04	0.03	0.14
granting	mm difference	Social life	With his compatriots and Spanish people	-0.04	0.03	0.14
granting	mm difference	Social life	Never socializes with Spanish people	0.06	0.03	0.02

Table 26: Table associated with Figure 8 in the Online Appendix.

12.5 SPAIN: CONJOINT TO TEST FISCAL CHAUVINISM

ОИТСОМЕ	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
granting	mm difference	Profession	Berry picker	-0.02	0.02	0.39
granting	mm difference	Profession	Food delivery driver	0.01	0.02	0.53
granting	mm difference	Profession	Security guard in a mall	0.02	0.02	0.38
granting	mm difference	Profession	Factory worker	-0.01	0.02	0.57
granting	mm difference	Taxes and welfare state	Positive fiscal contributor	0.02	0.02	0.36
granting	mm difference	Taxes and welfare state	Neutral fiscal contributor	0.01	0.02	0.66
granting	mm difference	Taxes and welfare state	Negative fiscal contributor	-0.02	0.02	0.31
granting	mm difference	Taxes and welfare state	Spain	-0.05	0.02	0.02
granting	mm difference	Country of origin	Croatia	0.01	0.02	0.63
granting	mm difference	Country of origin	Brazil	-0.02	0.02	0.39
granting	mm difference	Country of origin	Morocco	0.04	0.02	0.04
granting	mm difference	Attitude at work	Very hard- working	0.00	0.02	0.93
granting	mm difference	Attitude at work	Quite hard- working	-0.07	0.02	0.00
granting	mm difference	Attitude at work	A bit hard- working	0.03	0.02	0.24
granting	mm difference	Attitude at work	Not hard- working at all	0.06	0.02	0.00

Table 27: Table associated with Figure 9 in the Online Appendix.

13. Attention checks

13.1 SPAIN

OUTCOME	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
granting	mm difference	Profession	Berry picker	0.02	0.01	0.18
granting	mm difference	Profession	Food delivery driver	0.01	0.01	0.35
granting	mm difference	Profession	Security guard in a mall	-0.03	0.01	0.03
granting	mm difference	Profession	Factory worker	-0.00	0.01	0.88
granting	mm difference	Taxes and welfare state	Positive fiscal contributor	0.03	0.01	0.01
granting	mm difference	Taxes and welfare state	Neutral fiscal contributor	-0.01	0.01	0.34
granting	mm difference	Taxes and welfare state	Negative fiscal contributor	-0.02	0.01	0.07
granting	mm difference	Country of origin	Croatia	0.00	0.01	0.68
granting	mm difference	Country of origin	Brazil	0.01	0.01	0.27
granting	mm difference	Country of origin	Morocco	-0.02	0.01	0.11
granting	mm difference	Attitude at work	Very hard-working	0.00	0.01	0.84
granting	mm difference	Attitude at work	Quite hard-working	0.04	0.01	0.01
granting	mm difference	Attitude at work	A bit hard-working	0.00	0.01	0.97
granting	mm difference	Attitude at work	Not hard-working at all	-0.02	0.01	0.21
granting	mm difference	Language skills	Speaks fluent Spanish	0.01	0.01	0.26
granting	mm difference	Language skills	Gets by speaking Spanish	-0.01	0.01	0.23
granting	mm difference	Language skills	Doesn't speak Spanish at all	-0.01	0.01	0.61
granting	mm difference	Social life	Always socializes with Spanish people	-0.01	0.01	0.42
granting	mm difference	Social life	With his compatriots and Spanish people	0.00	0.01	0.92
granting	mm difference	Social life	Never socializes with Spanish people	0.00	0.01	0.78

Table 28: Table associated with Figure 10 in the Online Appendix.

13.2 FRANCE

ОИТСОМЕ	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
granting	mm difference	Profession	Berry picker	0.02	0.01	0.09
granting	mm difference	Profession	Food delivery driver	-0.00	0.01	0.75
granting	mm difference	Profession	Security guard in a mall	-0.02	0.01	0.02
granting	mm difference	Profession	Factory worker	0.01	0.01	0.40
granting	mm difference	Taxes and welfare state	Positive fiscal contributor	0.01	0.01	0.10
granting	mm difference	Taxes and welfare state	Neutral fiscal contributor	0.00	0.01	0.96
granting	mm difference	Taxes and welfare state	Negative fiscal contributor	-0.02	0.01	0.09
granting	mm difference	Country of origin	Slovenia	-0.02	0.01	0.05
granting	mm difference	Country of origin	Peru	0.01	0.01	0.12
granting	mm difference	Country of origin	Turkey	0.00	0.01	0.82
granting	mm difference	Attitude at work	Very hard-working	0.03	0.01	0.01
granting	mm difference	Attitude at work	Quite hard-working	0.02	0.01	0.11
granting	mm difference	Attitude at work	A bit hard-working	0.02	0.01	0.03
granting	mm difference	Attitude at work	Not hard-working at all	-0.06	0.01	0.00
granting	mm difference	Language skills	Speaks fluent French	0.00	0.01	0.90
granting	mm difference	Language skills	Gets by speaking French	0.01	0.01	0.29
granting	mm difference	Language skills	Doesn't speak French at all	-0.01	0.01	0.41
granting	mm difference	Social life	Always socializes with French people	0.02	0.01	0.04
granting	mm difference	Social life	With his compatriots and French people	0.01	0.01	0.45
granting	mm difference	Social life	Never socializes with French people	-0.03	0.01	0.01

Table 29: Table associated with Figure 10 in the Online Appendix.

13.3 UK

ОИТСОМЕ	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
granting	mm difference	Profession	Berry picker	0.01	0.01	0.27
granting	mm difference	Profession	Food delivery driver	-0.01	0.01	0.33
granting	mm difference	Profession	Security guard in a mall	-0.01	0.01	0.64
granting	mm difference	Profession	Factory worker	0.00	0.01	0.70
granting	mm difference	Taxes and welfare state	Positive fiscal contributor	0.03	0.01	0.00
granting	mm difference	Taxes and welfare state	Neutral fiscal contributor	-0.01	0.01	0.41
granting	mm difference	Taxes and welfare state	Negative fiscal contributor	-0.03	0.01	0.01
granting	mm difference	Country of origin	Serbia	-0.02	0.01	0.07
granting	mm difference	Country of origin	Colombia	0.01	0.01	0.24
granting	mm difference	Country of origin	Turkey	0.01	0.01	0.54
granting	mm difference	Attitude at work	Very hard-working	-0.01	0.01	0.53
granting	mm difference	Attitude at work	Quite hard-working	0.01	0.01	0.33
granting	mm difference	Attitude at work	A bit hard-working	0.00	0.01	1.00
granting	mm difference	Attitude at work	Not hard-working at all	-0.01	0.01	0.18
granting	mm difference	Language skills	Speaks fluent English	-0.00	0.01	0.84
granting	mm difference	Language skills	Gets by speaking English	0.01	0.01	0.17
granting	mm difference	Language skills	Doesn't speak English at all	-0.01	0.01	0.12
granting	mm difference	Social life	Always socializes with British people	0.00	0.01	0.89
granting	mm difference	Social life	With his compatriots and British people	0.00	0.01	0.92
granting	mm difference	Social life	Never socializes with British people	-0.00	0.01	0.85

Table 30: Table associated with Figure 10 in the Online Appendix.

13.4 SPAIN: CONJOINT WHERE IMMIGRANTS ARE PRESENTED AS INTENTIONAL COOPERATORS

OUTCOME	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
granting	mm difference	Profession	Berry picker	0.03	0.02	0.10
granting	mm difference	Profession	Food delivery driver	-0.02	0.02	0.25
granting	mm difference	Profession	Security guard in a mall	0.01	0.02	0.75
granting	mm difference	Profession	Factory worker	-0.01	0.02	0.46
granting	mm difference	Taxes and welfare state	Positive fiscal contributor	0.01	0.02	0.73
granting	mm difference	Taxes and welfare state	Neutral fiscal contributor	0.01	0.01	0.38
granting	mm difference	Taxes and welfare state	Negative fiscal contributor	-0.01	0.02	0.52
granting	mm difference	Country of origin	Croatia	-0.01	0.01	0.43
granting	mm difference	Country of origin	Brazil	0.01	0.01	0.58
granting	mm difference	Country of origin	Morocco	0.00	0.01	0.82
granting	mm difference	Attitude at work	Very hard-working	0.04	0.02	0.01
granting	mm difference	Attitude at work	Quite hard-working	0.01	0.02	0.49
granting	mm difference	Attitude at work	A bit hard-working	-0.02	0.02	0.19
granting	mm difference	Attitude at work	Not hard-working at all	-0.03	0.02	0.08
granting	mm difference	Language skills	Speaks fluent Spanish	-0.00	0.01	0.87
granting	mm difference	Language skills	Gets by speaking Spanish	0.01	0.01	0.36
granting	mm difference	Language skills	Doesn't speak Spanish at all	-0.01	0.01	0.35
granting	mm difference	Social life	Always socializes with Spanish people	0.03	0.01	0.07
granting	mm difference	Social life	With his compatriots and Spanish people	-0.03	0.01	0.08
granting	mm difference	Social life	Never socializes with Spanish people	0.00	0.02	0.86

Table 31: Table associated with Figure 11 in the Online Appendix.

13.5 SPAIN: CONJOINT TO TEST FISCAL CHAUVINISM

ОИТСОМЕ	STATISTIC	FEATURE	LEVEL	ESTIMATE	STD. ERROR	P-VALUE
granting	mm difference	Profession	Berry picker	-0.01	0.01	0.29
granting	mm difference	Profession	Food delivery driver	0.01	0.01	0.58
granting	mm difference	Profession	Security guard in a mall	0.00	0.01	0.84
granting	mm difference	Profession	Factory worker	0.00	0.01	0.74
granting	mm difference	Taxes and welfare state	Positive fiscal contributor	0.04	0.01	0.00
granting	mm difference	Taxes and welfare state	Neutral fiscal contributor	-0.01	0.01	0.35
granting	mm difference	Taxes and welfare state	Negative fiscal contributor	-0.03	0.01	0.02
granting	mm difference	Taxes and welfare state	Spain	0.01	0.01	0.55
granting	mm difference	Country of origin	Croatia	-0.00	0.01	0.91
granting	mm difference	Country of origin	Brazil	-0.00	0.01	0.96
granting	mm difference	Country of origin	Morocco	-0.01	0.01	0.53
granting	mm difference	Attitude at work	Very hard- working	0.02	0.01	0.12
granting	mm difference	Attitude at work	Quite hard- working	0.01	0.01	0.50
granting	mm difference	Attitude at work	A bit hard- working	-0.01	0.01	0.64
granting	mm difference	Attitude at work	Not hard- working at all	-0.02	0.01	0.12

Table 32: Table associated with Figure 12 in the Online Appendix.

Appendix 3: Pre-Analysis Plan

Taking care of the Other: the Fiscal Frontier of Redistribution

Pre-Analysis Plan

RELEVANCE AND RESEARCH QUESTIONS

European welfare states are normatively informed by Rawls' theory of justice. The cornerstone of Rawls' theory, inspired by Kant, is that all individuals should be treated as ends in themselves, having then guaranteed a minimum of material resources to cope in life. According to this logic, being from a community from outside should not make any difference in the social rights that individuals should have recognised. In his book *The Law of Peoples*, Rawls seems to contravene some of the principles of his own theory of justice by arguing that a substantial social commitment can only exist within nations, that is, between groups of persons united by common sympathies, by a common language and by shared historical memories.

This contradiction in the work of Rawls denotes a way of regarding social solidarity that is in favour of imposing barriers to redistribution. Rawls' stance resonates well with the attitudes of a considerable amount of European citizens. Extant research has pointed out that natives are less likely to be in favour of redistribution in ethnically heterogenous societies, where welfare transfers are perceived to mainly benefit out-group members (Alesina and Glaeser, 2004; Cappelen and Midtbø, 2016; Cappelen and Peters, 2018; Rueda, 2018). According to Gilens, racial attitudes are "central elements in generating public opposition to welfare" (Gilens, 2009:92). In this line, Burgoon (2014), analysing a sample of 22 European societies, finds that the negative relationship between the country-level percentage of foreign-born residents and support for welfare is contingent on the extent to which immigrants are represented among the unemployed in respondents' more immediate environments.

Rueda and Stegmueller (2019) have also reported that wealthy individuals attach positive utility to the welfare of members of the same ethnic group but no utility to that of non-group members, finding that the rich are less supportive of redistribution the higher the level of ethnic fragmentation is. Finally, Burgoon and Rooduijn (2020) have shown, analyzing support for redistribution in general, that an individual's anti-immigration attitude tends to decrease that individual's support for welfare redistribution to the extent that existing welfare state spending is generous and that migrants are more dependent on non-contributory social benefits than are natives.

Apart from opposing redistribution more generally, there is another strategy, which seems a more plausible popular reaction to immigration, and which consists of excluding immigrants from accessing benefits. This is what some scholars have called "welfare chauvinism" or "welfare dualism" (Van der Waal et al., 2010; Bay et al., 2013) and is the strategy that has been widely embraced by successful right-wing populist parties like the Danish People's Party or the Front National. Opposition to immigration has led some European citizens to embrace a type of welfare state where immigrants are not included. Concerns that EU immigrants receive more than they give are increasingly voiced. Several studies show that only a tiny proportion of natives is in favour of extending social rights to immigrants. And even more interestingly, this phenomenon is not restricted to right-wing citizens. We have explored the 4th wave of the European Social Survey and seen that only 29% of the individuals self-placed on the left of the political spectrum are in favour of the unconditional extension of social rights to immigrants. As Kymlicka has argued, immigration poses a big challenge especially to Social Democratic parties, which are faced with the "progressive dilemma" of maintaining a solid and generous welfare state and forging at the same time a multicultural society without losing public support. Sweden's social democratic foreign minister, Margot Wallstrom, illustrated very clearly this tension in 2015 when she said "we cannot maintain a system where perhaps 190,000 people will arrive every year – in the long run, our system will collapse".

In the public imaginary, especially after Trump's victory in 2016, opposition to immigration has been linked to authoritarian citizens (mainly

white males from older generations) that fear "how a new era of immigration and hyper ethnic change could lead to the destruction of their wider group and way of life" (Eatwell and Goodwin, 2018: 132); but rejection to immigration is also related to material concerns, such as the perception that immigrants pose a competition for jobs -either replacing native workers or reducing their wages or the fear that the increase in foreign population puts pressure on welfare services. We will put the focus on this last fear, which is especially salient in EU countries, where citizens can move and reside freely, having immediate access to other countries' welfare services. Our approach will encompass economic, political science and sociological literatures.

The present project aims to further explore the relationship between immigration and European welfare states, which constitutes a topic of fundamental importance to understand the Social Europe. The widespread rejection to extending social rights to immigrants is based in part on the belief that immigrants take out more than they put in, but there are recent studies that show the opposite: immigrants can be net positive contributors that pay more taxes than services they get. On top of that, some studies show that the inclusion of immigrants can also result in the improvement of the quality and quantity of welfare services that are provided to natives.

Our purpose is to examine how sensitive natives are to information about the fiscal contribution of immigrants. In order to do so, we attempt to run a conjoint analysis in Spain, France and the United Kingdom. These two countries are ideal to test our theoretical expectations. Whereas opposition to immigration was one of the main drivers of the Brexit vote, in Spain immigration is becoming a growing issue with the emergence of Vox.

THEORETICAL FRAMEWORK

There are two main explanations that have been stressed in the literature to explain why individuals are reluctant to grant social rights to immigrants. The first one is based on a labour competition argument. Immi-

grants are more vulnerable than the majority population and thus more likely to be working in lower status jobs. Consequently, natives, especially those occupied in lower status jobs, see immigrants as a threat. There is, indeed, a large tradition in the literature that highlights the relationship between class and attitudes towards immigration, being individuals from lower classes more likely to hold negative views towards immigrants (Polavieja, 2016; Dehdari, 2019). In this line, Mewes and Mau (2012) show that non-skilled workers are more likely to deny social rights to immigrants. The second argument is of cultural type. Natives who hold more prejudices and that desire social distance from those that do not pertain to their ethno-cultural group might be more likely to deny social rights to immigrants. In this vein, there are several studies that indicate that immigrants and ethnic minorities are considered as less deserving than majority claimants (Van Oorschot and Uunk, 2007; Van Oorschot, 2008; Ford, 2015; Reeskens and Van Der Meer, 2015).

Despite how insightful these approaches are, they cannot help to explain why opposition to extending social rights to immigrants is so broad, being high even among educated and egalitarian citizens, as some studies suggest (Reeskens and van Oorschot, 2012; Ford and Kootstra, 2017; Kros and Coenders, 2019). This broad rejection is somehow aligned with Nancy Fraser's philosophical work (1995), which has emphasized the conflict that Western societies face between the politics of recognition and the politics of redistribution. Individuals willing to culturally embrace immigrants are not necessarily supportive of granting social rights to them.

Such widespread opposition to extending social rights to immigrants among even those that should be more predisposed to be in favour of doing so is hard to explain employing only the major existing theories that attribute these attitudes to ethnic prejudice and fear of labour market competition. We argue that there is an additional explanation that could help explain this phenomenon and that is based on immigration's fiscal impact.

The fiscal burden argument posits that natives are concerned about the immigrants' use of public services and their contribution to the tax coffers. This literature draws on two assumptions:

(i) that low-skilled immigrants are a net burden on public finance,

while highly skilled are net contributors in terms of taxes and (ii) that there are two possible institutional reactions to the fiscal imbalance: a change in tax rate or a change in per capita transfers. On the one hand, if transfers are held constant, a tax increase will take place. In this scenario, high-earning natives will be especially against immigrants since they are the ones more likely to bear the cost of a tax increase. On the other hand, if taxes are kept constant, a reduction in the quality and quantity of existing welfare services will occur, affecting not only cash transfers but also in-kind transfers such as education, health care and housing. In this case, immigrants will tend to crowd public services, eroding natives' welfare benefits. All natives will be affected by this given that the per capita benefit of welfare services will decrease both in quantity (e.g. there will be less beds available in hospitals) and quality (e.g. the average number of patients per medical centre will increase), but it will especially affect lowearning natives who cannot afford to resort to private services to escape from the congestion of public services.

The fiscal burden argument was stressed more often one decade ago to study attitudes towards the arrival of immigrants, providing conflicting results (Hanson et al., 2007; Haimueller and Hiscox, 2010; Tingley, 2013). The existing studies are, however, theoretically underdeveloped in that they do not make a clear distinction between deservingness and fiscal considerations. Furthermore, these studies are mainly cross-sectional and are unable to identify any causal association. The purpose of this project is precisely to apply the fiscal burden argument to the study of demands for redistribution to immigrants, overcoming some of the flaws of the literature.

THE THEORETICAL NUANCES THAT WE ADD

Redistribution to immigrants is a paradigmatic example of the "redistribution to" dimension of redistribution, where natives, even those with less resources, see themselves as potential contributors to redistribution rather than as potential beneficiaries of it. Support of policies that benefit "others" is supposed to be very sensitive to perception of who "others" are. Fol-

lowing the Cavaillé and Trump logic (2015), attitudes for redistribution to immigrants would rely to a great extent on other-regarding preferences that focus on the deservingness of welfare beneficiaries. Deservingness can be understood as the extent to which an individual is regarded as worthy or unworthy of an outcome (Kootstra, 2016). The deservingness heuristic constitutes a psychological heuristic that "prompts individuals to oppose welfare benefits when the need reflects a lack of motivation (i.e., "laziness") but support benefits when the need is caused by random events beyond the individual's control (i.e., "bad luck")" (Jensen and Petersen, 2017: 71).

Citizens use general stereotypes about groups to judge which one is deserving or not. Van Oorschot (2006) shows that European share a common deservingness culture: the old are regarded as the most deserving of public welfare, followed by the sick and disable, while immigrants are almost universally perceived as the least deserving of all. Deservingness considerations are linked to issues of reciprocity and contribution and, consequently, to perceptions of costs. A group seen as less deserving, like immigrants, is also seen as "a more plausible generator of costs, perhaps due to welfare abuse, or lack of taxpaying contributions" (Goerres, Karlsen and Kumlin, 2020: 1525).

The perception of immigrants as undeserving might in part explain why most natives regard immigrants as a fiscal burden. We explore the 4th wave of the European Social Survey and indeed see that a majority of individuals perceives immigrants as such. The percentage of them that thinks that immigrants receive more than they contribute more than doubles that of those that think they contribute more. In this line, Goerres et al. (2020) show that exposing individuals to reform pressure frames associated with groups perceived as undeserving (i.e., immigrants) has stronger effects on the perception about the future financial sustainability of the welfare state than pressure associated with deserving groups (i.e., the old).

There is then, inevitably, a connection between deservingness and fiscal burden considerations, but we argue that fiscal considerations may not necessarily be endogenous to deservingness considerations. The perception of immigrants as a fiscal burden is high even among educated people that do not necessarily view immigrants as undeserving (Reeskens

and van Oorschot, 2012; Ford and Kootstra, 2017; Kros and Coenders, 2019). There are some factors beyond immigrants' attitudes and deservingness that may instil within natives concerns about the feasibility of the redistribution to immigrants. Natives may think immigrants are on average negative contributors because they are more likely to be paid lower salaries; because employers are more likely to pay to them in an informal way (avoiding taxes); because their weak ties (Granovetter, 1973) are lower than those of natives and might then face more difficulties to find a job; or because their strong ties in the country are equally lower and have hence a lower chance of relying on friends and relatives for help. Furthermore, natives may think that immigrants, especially those recently arrived, have worse health and socioeconomic conditions, and may thus have a higher need of using public services. Finally, the size of immigration, unlike that of other groups that are the target of redistributive policies, is very elastic. The number of immigrants can easily increase and with no apparent limitation, especially in EU countries that have no barriers for intra-EU mobility.

Natives' main concern about the costs of redistribution to immigrants may be related to congestion costs, especially for in-kind transfers like education, health care and housing for which the supply is inelastic due to high fixed costs and the consumption is geographically constrained. This type of transfers is very prone to congestion: individuals consumption goes down in quantity and quality as the size of the consuming group increases (Cavaillé and Ferwerda, 2017). Since in-kind programs are often universal or weakly means-tested, a large share of natives, and not only those in situation of need, uses them. More people are thus affected as both taxpayers and users when there is a congestion in any of these public services. Consequently, there will be a substantial percentage of natives that will perceive a zero-sum relationship between immigrant's economic well-being and their own. Natives may think that the full inclusion of immigrants into the welfare state can then lead to a reduction of their own welfare benefits.

HYPOTHESES

We predict the following:

Hypothesis 1: fiscal considerations will matter in determining individuals' attitudes towards granting social rights to immigrants.

Hypothesis 2: deservingness considerations will matter in determining individuals' attitudes towards granting social rights to immigrants.

We argue that fiscal considerations are not completely endogenous to deservingness considerations. We expect, therefore, that information about the negative contribution of immigrants will have an impact on individuals' attitudes towards immigration even when immigrants are presented as being deserving.

Hypothesis 3: fiscal considerations will matter in determining individuals' attitudes towards granting social rights to immigrants regardless of deservingness considerations.

According to the classical fiscal burden explanation, high income earners should react more strongly to the fiscal contribution of immigrants, since they are more likely to pay the cost of it. We expect then:

Hypothesis 4: fiscal considerations will matter more for high income earners. When it comes to education, the predictions are less straightforward, since education can be both a proxy for income as well as a proxy for cosmopolitan values. If it is a proxy for income, one would expect, as mentioned above, high income earners to react more strongly to it. If it is a proxy for cosmopolitan values, one would expect the opposite given that high educated might hold cosmopolitan values that push them to support immigration regardless of its potential costs.

Hypothesis 5a: fiscal considerations will matter more for the high educated. Hypothesis 5b: fiscal considerations will matter less for the high educated.

HYPOTHESES FOR SPAIN: EXPLORING THE MECHANISM

If we analyze directly individuals' values, we can predict that those with more cosmopolitan values will be less sensitive to the potential fiscal cost of immigration. Here we are assuming that recognition implies redistribution and that individuals that hold no cultural prejudices against immigrants are going to be open to include them into the welfare state.

Hypothesis 6: fiscal considerations will matter less for cosmopolitans.

We also predict that the potential fiscal cost of immigration will be more relevant for individuals that either think the state is not efficient or that think that the current level of provision of welfare services will not be sustainable in the coming years.

Hypothesis 7: fiscal considerations will matter more for those with efficiency concerns.

Hypothesis 8: fiscal considerations will matter more for those with concerns about the sustainability of the welfare state.

Finally, we think that individuals that are more willing to tax the rich will be less responsive to the fiscal cost of immigration, since they might believe that a higher fiscal burden should be put on the rich and not on unqualified immigrants.

Hypothesis 9: fiscal considerations will matter less for those that think that taxes on the rich should be increased.

CONJOINT SURVEY EXPERIMENT DESIGN

We aim to conduct a choice-based conjoint survey experiment in the United Kingdom, France and Spain. In the conjoint implemented in Spain, we will run two waves to explore the mechanism more thoroughly. Since exploring the mechanism implies including some questions related to immigration (i.e., about cosmopolitanism, for example), we run two

samples to avoid contamination. In the first wave, we ask the pre-treatment variables, whereas the conjoint is embedded in the second wave. The second wave is issued between one and two weeks after the first wave. For France and the UK, we will only run a wave in which very few pre-treatment variables will be included, such as age, education, income, ideology or gender. After answering these questions, individuals will be presented with the conjoint.

Conjoint designs were developed in marketing (Green, Krieger, and Wind, 2001) and it has not been until very recently that they have started to be employed in political science (Ballard-Rosa, Martin, and Scheve, 2017; Bechtel, Genovese, and Scheve, 2017; Bechtel, Hainmueller, and Margalit, 2014; Gallego and Marx, 2017). Earlier conjoint research has explored the determinants for the support of the arrival of immigrants randomly manipulating the profile of both immigrants and immigration policies (Hainmueller and Hopkins, 2015; Kustov, 2020), but this technique has not been used yet to explore the determinants of granting social rights to immigrants. One of the main contributions of this paper to the literature on immigration is that, instead of asking respondents about the arrival of immigrants, it asks them about the inclusion of immigrants into the welfare state.

In conjoint analysis, respondents are generally presented with two options and are asked to choose between them (Hainmueller et al. 2014). Each option includes different attributes. By randomly altering these attributes, one can compare the relevance that respondents assign to each value on the same scale. In the present study, respondents will be exposed to seven choice tasks, evaluating in each of them two hypothetical policy profiles differing across six attributes. The profiles will be randomly produced by independent randomization, deriving attribute levels from a uniform distribution without randomization weights for any given attribute.

The conjoint experiment will randomize the profile of immigrants in terms of its characteristics. All respondents will be provided with a following instruction prior to the conjoint tasks: Please, read the descriptions of two immigrants without qualification that live in the UK. Then, please, indicate which of the two immigrants you think should be prior-

itized in having full access to welfare services in the UK.

Policy choice is measured in a forced-choice designed as suggested by Hainmueller et al. (2014). Respondents are asked, after having read each conjoint table, "If you had to choose between them, which of these two immigrants without qualification should be entitled to use welfare services on the same conditions as natives in your country?". Table 1 displays all attributes and levels possible for the sample in the UK.

The main attribute of interest is that related to the fiscal contribution factor of immigration: whether immigrants pay more taxes than social services received. According to the argument of the paper, the higher the perception of costs related to immigration, the lower the sympathy of natives to incorporate them into the welfare state.

We also account for two of the most widespread explanations regarding the inclusion of immigrants into the welfare state. First, we include information about the profession of immigrants to control for the labour market competition argument. Among the unqualified professions, we add some that are more unwanted by natives, like "berry pickers", and others more wanted, like "industrial worker in a factory". Second, to control for the cultural explanation, we include a factor related to the country of origin, another one related to the level of integration in the recipient's country and another one related to language skills. For the country of origin, we choose the following countries. For Spain: Brazil, Morocco and Croatia; for the UK: Turkey, Colombia and Serbia; for France: Slovenia, Turkey and Peru. According to the cultural explanation, one would expect more rejection towards the immigrants that comes from Turkey (or Morocco), the immigrant that only socializes with people from his country of origin and the immigrant that does not speak the country's language.

Finally, we also introduce an attribute related to the expected deservingness of immigrants. We do so because respondents, whenever exposed to a profile indicating a negative cost of immigration, may otherwise assume that immigrants are costly because they are expected to be lazy and undisciplined. One of the points of the paper is that natives' fiscal considerations are not always endogenous to deservingness considerations: there are some structural factors that immigrants face that may make

their inclusion into the system costly regardless of how hard they work, that is why we think it may be useful to explicitly separate the cost and deservingness factors.

TABLE 1: ATTRIBUTES OF THE CONJOINTS TASK (FOR THE UK).

ATTRIBUTE	LEVEL
Profession	 Security guard in a mall. Berry picker. Rider. Industrial worker in a factory.
Taxes and social services	 Pay more taxes than the welfare services received. Pay as many taxes as the welfare services received. Pay less taxes than the welfare services received.
Country of origin	Turkey.Serbia.Colombia.
Attitude at work	 Works very hard. Works quite hard. Doesn't work much hard Doesn't work hard at all
Language skills	Speaks fluent English.Gets by speaking English.Doesn't speak English at all.
Social life	 Outside work, he never socializes with people from the UK. Outside work, he socializes as much with people from his country as with people from the UK. Outside work, he always socializes with people from the UK.

Conjoint analysis has been shown to approximate real-world decisions more closely than vignette designs (Hainmueller, Hangartner, Yamamoto, 2015). Employing this technique has multiple advantages. Since all attributes are randomized, the design allows to identify the effect of each attribute on the likelihood of preferring one policy proposal. The randomization thus allows to disentangle the effects of attributes that may be sometimes correlated like, as mentioned just above, the expected deservingness of beneficiaries and the expected cost of their inclusion into the system.

Furthermore, given that the attributes' effects are measured on the same scale, the design also facilitates the examination of their relative importance. We can then compare the impact of two different characteristics of the immigrant, for instance, the fiscal contribution and the cultural integration, being able of finding out which of these two factors natives fear the most. Finally, conjoint analysis also allows to examine interaction between respondent and the policy attributes (e.g., do leftists care less about the fiscal contribution of immigrants?). Despite all these evident advantages, one might bear in mind that conjoint experiments are not the panacea. They present some of the downsides of other experimental techniques, especially that they measure responses to hypothetical scenarios rather than actual behaviour or choices.

As pre-treatment covariates, we will include respondents' gender, education and age. In order to explore treatment effect heterogeneity by income and ideology, respondents will also report their annual household income and will be asked to place themselves in an ideological scale.

ANALYSIS

We will estimate the average marginal component-specific effect (AMCE) of a change in values of one of the six dimensions of a policy proposal on the likelihood that that proposal is chosen. The AMCE quantifies the average difference in the probability of a policy being preferred for admission when comparing two different attribute values—for example, an immigrant that pays more taxes than social services received versus an immigrant that pays as many taxes as social services received—where the average is taken over all possible combinations of the other policy attributes. The randomization of profile features gives the AMCE a causal interpretation.

As Hainmueller et al. show (2014), under the conditional independent randomization of the attribute values, the AMCE can be estimated using a regression of the binary outcome variable (the policy preferred) on a set of dummies for each value of each dimension, leaving aside one value in each dimension as the reference category. The regression coeffi-

cient for each dummy will indicate the AMCE of that value of the dimension relative to the baseline category. Observed choice outcomes are not, however, independent across the profiles rated by a single respondent. To control for within-respondent correlations, we will cluster the standard errors by the respondent.

We are also interested in computing the average component interaction effect (ACIE), which measures the magnitude of interaction when the causal effect of one attribute (i.e., fiscal contribution) changes according to the value that is adopted by another attribute (i.e., effort at work): what is the effect of different of fiscal contribution on immigration choice when immigrants work very hard? We would then be able of identifying the percentage point difference in AMCEs of a particular fiscal contribution factor between different conceptions of the deservingness of immigrants.

Finally, we would also like to estimate the effect of an attribute interacted with the respondent's background characteristics. The AMCE has been often used to identify heterogenous treatment effects in conjoint analysis, but this is not ideal, as Leeper et al. have recently highlighted (2020). First, causality cannot be interpreted in nonrandomised features. Second, the AMCE highly depends on the reference category established for each attribute. When preferences between subgroups diverge in the reference category, the analysis is inevitably skewed. The difference in AMCEs becomes then a misleading representation of underlying patterns of favorability. As an alternative, Leeper et al. (2020) propose to use the Marginal Mean to compute heterogenous effects. The Marginal Mean describes the level of favorability toward profiles that have a particular feature level, ignoring all other features. In forced-choice design with two options, marginal means can be directly interpreted as probabilities.

ROBUSTNESS TESTS

In the present study, the total number of possible pairs that individuals could examine is very high. As Hainmueller et al. (2014) have highlight-

ed, respondents do not need to be exposed to every possible combination of attributes and levels to obtain relevant results. Factorial experiments like conjoint analysis allow to select the most important features among all the possible ones. Three assumptions need to hold, however, to estimate the effect of each component of the attributes without having to show all possible profile combinations: stability and no carryover effects between the different rounds of conjoint tasks, no profile-order effects (i.e., the AMCEs does not depend on whether the attribute occurs in the first or second profile in a given task) and randomization of the profiles (Hainmueller et al., 2014: 8-16).

To account for the first assumption, we will estimate AMCES separately for each of the seven tasks. To test if the second assumption holds, we will estimate AMCEs separately for all the units where attribute levels took place in the first and the second profile respectively. Although the design will make sure that the profiles are randomly created (fulfilling then the third assumption), we will test that the experiment groups of my sample are balanced. For doing so, we will regress respondents' characteristics on variables that will capture all profile attributes employed in the design (Bremer and Bürgisser, 2017). Finally, to check if there is attrition on the outcome variable, we will use a treatment-irrelevant factual manipulation check (FMC-TI) that will ask individuals after completion of all seven tasks about things that were not manipulated in the treatments, like the number of attributes per profile (Kane and Barabas, 2019).

POWER CALCULATIONS

Despite the increasing number of published studies and pre-analysis plans that rely on conjoint experiments, there has been very little discussion about the accuracy of the employed sample sizes. Stefanelly and Lukac (2020) have, indeed, shown that a considerable amount of published articles using conjoint experiments is under-powered. Examining statistical power before conducting a study is thus fundamental since studies with low power are more likely of not rejecting the null hypothesis when the alternative is true, as well as of finding an estimated effect that either con-

tains an incorrect sign (Type S error) or that is exaggerated (Type M error).

We are interested in determining a minimal sample size N as to find an ACME of given size using a two-sided t-test with size alpha (type I error rate) and beta (type II error rate). The statistical power of the AMCE strongly depends on the quantity of levels of a given attribute and their associated effect sizes. Schuessler and Freitag (2020) have analysed the size of published AMCEs by looking at a sample of fifteen highly cited forced-choice conjoint experiments. They find that the median AMCE in this sample is of about 0.05. That is the size that I will use to compute the power analysis of my study.

Shuessler and Freitag have also developed a R package to calculate power, minimum required sample size, Type S and Type M errors for forced-choice conjoint experiments. You need to provide power to get the minimum required sample size, as well as the effect size, the maximum number of levels in one attribute and the level. The attribute of our study with more levels is the one indicating the region of immigrants, with seven levels. In line with what is widely accepted by the research community, we select a power of 0.80 satisfactory with an alpha of 0.05. The R package puts out the effective number of observations. For our study, I would need 6247 effective observations. To find out the sample size required, I have to divide that number by the multiplication of the number of tasks (7) and the profiles shown in each task (2). I would then need a sample of about 447 individuals.

ETHICAL CONSIDERATIONS

As any research that involves human participants, the present study will need to secure ethics approval. Participant will be fully anonymous and will be informed about the purpose of the research before they choose to participate.

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Col·lecció Recerca -Llegat Pasqual Maragall

La collecció presenta les recerques desenvolupades gràcies als Ajuts de Recerca (2014-2022) i als Premis (2023-) que concedeix anualment la Fundació Catalunya Europa per analitzar el pensament i l'acció política de Pasqual Maragall amb el finançament del Departament de Presidència de la Generalitat de Catalunya i l'Ajuntament de Barcelona. Aquesta collecció vol contribuir a l'anàlisi i difusió dels aspectes socials i polítics vinculats a Pasqual Maragall i al desenvolupament polític i institucional de Catalunya i Europa contemporànies.

ALTRES TÍTOLS DE LA COL·LECCIÓ:

- 01. Catalunya, xarxa de ciutats. Marc Pradel.
- 02. Governar la Barcelona real. Mariona Tomàs Fornés.
- 03 Estructura urbana i segregació: un segle a

Barcelona. Miquel-Àngel Garcia López - Rosella

Nicolini - José Luis Roig Sabaté

04. Partidismo y (des)lealtad federal en el Estado

autonómico español. Javier Martínez Cantó

05. Barcelona, capital del Mediterrani.Democràcia local

i combat per la pau. Òscar Monterde Mateo.

06. Quan el teu veí és diferent. La relació entre la segregació i el capital social. Toni Rodon

08. Les dones a l'ombra de la construcció europea. Júlia Manresa Nogueras

Recerca per al programa Llegat Pasqual Maragall de la Fundació Catalunya Europa



En aquest llibre explorem els efectes de la immigració sobre l'estat del benestar a Europa. Investiguem els factors que determinen la disposició dels ciutadans a ampliar els drets socials als immigrants. Sostenim que els ciutadans poden ser reticents a concedir aquests drets per la preocupació que els immigrants suposin una càrrega fiscal per a l'estat del benestar. Per aprofundir en aquestes questions, hem dut a terme anàlisis experimentals a Espanya, França i el Regne Unit. Ens centrem en el paper de la reciprocitat, especialment en com els ciutadans valoren les contribucions fiscals dels immigrants. A causa de barreres estructurals, com salaris més baixos i pagaments irregulars, pot ser difícil per als immigrants convertir-se en contribuents fiscals positius a curt termini. Si els ciutadans prioritzen les contribucions fiscals a l'hora de determinar l'accés dels immigrants a les prestacions socials, això podria perpetuar la desigualtat econòmica. Els resultats mostren que els ciutadans són menys favorables a concedir drets socials als immigrants que són contribuents fiscals negatius. En particular, les persones amb ingressos alts i aquelles preocupades per la sostenibilitat de l'estat del benestar reaccionen més negativament a l'ampliació d'aquests drets als immigrants. Contràriament al que sovint s'assumeix, també demostrem que les intencions cooperatives dels immigrants no eliminen la penalització que reben quan són percebuts com a contribuents fiscals negatius. A més, la nostra recerca mostra que aquesta penalització és més elevada per als immigrants que per als ciutadans del país d'acollida. En conclusió, la desigualtat econòmica, que fa que els immigrants es trobin en desavantatge econòmic i puguin ser contribuents fiscals negatius a curt termini, els priva del suport públic necessari per accedir als drets socials. Aquest llibre aporta reflexions rellevants per als debats contemporanis sobre l'ampliació dels drets socials dels immigrants.

AMB EL SUPORT DE:





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