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General information

← Expand for General Explanatory Notes

1. Research idea, design, and impact

← Expand for Explanatory Notes on sections 1a and 1b

1a. NWO Domain

I submit this proposal within the domain Social Sciences and Humanities (SSH/SGW): Yes

This proposal involves scientific disciplines related to other NWO domains: No

1b. Titles and abstract

a. Title of the research proposal

Why Are the Super-Rich So Tax Averse?

b. Title of the public summary in English

Why Are the Super-Rich So Tax Averse?

c. Title of the public summary in Dutch

Waarom zijn de super-rijken zo afkerig van belastingen?

d. Abstract (max. 150 words, in English)

The super-rich (worth \$50 million or more) avoid and evade personal taxation a great deal, but we know little about why they do so. It is important to understand what causes super-rich tax minimisation, because it intensifies inequality, affects state revenues, and undermines other citizens' tax morale. The project develops and tests two main theories: one argues that as rational actors the super-rich will simply avoid what are deemed unnecessary costs. The other suggests they learn from their social environment whether tax avoidance and perhaps even evasion is legitimate and socially appropriate. Sub-project 1 studies variation in legal tax avoidance through physical relocation and communication about migration, such as threats to leave. Sub-project 2 studies variation in illegal tax evasion through the use of tax havens, as well discursive responses to exposure. Sub-project 3 studies the backgrounds and motivations of super-rich tax advocates, comparing them to their tax-averse peers.

1c. Research idea

The super-rich (worth \$50 million or more) avoid and evade personal taxation a great deal (Alstadsæter et al. 2019; Harrington 2016; Moretti and Wilson 2023; Shiffer-Sebba and Harpaz 2024), but we know little about why they do so. It is important to better understand what causes super-rich tax minimisation, because it intensifies inequality, affects state revenues that could be used for the common good, and undermines other citizens' tax morale. General theories of norm (non-)compliance have two broad answers: 'because they can' argues that as rational actors the super-rich will simply avoid what are deemed unnecessary costs. 'Because they are socialised that way' by contrast would argue that they learn from their particular social environment whether tax avoidance and perhaps even evasion is legitimate and socially appropriate behaviour. The explanatory purchase of these competing theories will be examined in three sub-projects: Sub-project 1 studies variation in legal tax avoidance through physical relocation and communication about migration, such as threats to leave. Sub-project 2 studies variation in illegal tax evasion through the use of tax havens, as well discursive responses to exposure. Sub-project 3 studies the backgrounds and motivations of super-rich tax advocates, comparing them to their tax-averse peers. Through a synthesis of the findings in the different sub-projects, the project will generate a systematic understanding of the motivations behind tax minimisation by the super-rich. The implications of the projects' findings for tax policy, advocacy and media reporting will be shared with tax authorities, tax justice organisations and business journalists in targeted stakeholder activities.

In this proposal, the term 'tax minimisation' includes both illegal tax evasion and legal tax avoidance: the two are analytically separate, but not always easily distinguishable in practice: there is a large grey zone of 'creative compliance' (McBarnet 1992, 249). Following benchmarks in the banking sector (Credit Suisse 2022, 41) as well as various fiscal studies (Leenders et al. 2023, 8; Alstadsæter et al. 2019; Baselgia and Martinez 2024, 1389), the project defines the super-rich as those individuals who have a minimum of \$50m in assets, which is roughly equivalent to the 0.01% wealthiest segment of the population in most European countries (Alstadsæter et al. 2019, 1, 17; Leenders et al. 2023, 8). The project is only concerned with personal taxation, understood to comprise top rate income tax, dividend and interest tax, capital gains tax, wealth tax, inheritance, estate and gift tax, and property tax.

Theorisation and objectives

Jeffrey Winters' modern classic on 'oligarchs' defined them as "actors who command and control massive concentrations of material resources that can be deployed to defend or enhance their personal wealth and exclusive social positions" (2011, 6). Leaving aside whether the term 'oligarch' is analytically useful (see Glasius 2025b), there is no doubt that the super-rich have massive resources, which they can deploy to defend and enhance their personal wealth by minimising their tax payments. But Winters does not really explain why the super-rich should be expected to behave like this. This project examines the implicit assumption that super-rich tax minimisation simply constitutes rational interest maximisation (Allingham and Sandmo 1972), against an alternative explanation, i.e. that their aversion to paying tax is learned behaviour stemming from social norms and social interactions (Luttmer and Singhal 2014).

In the rational interest version, what sets the super-rich apart from ordinary tax payers is that their affairs are more complex, and that they can afford to hire professionals to help them minimise their tax bill. Another version of this argument puts the emphasis on the role of those professionals: the tax advisers, lawyers and lobbyists who create and exploit loopholes to help the super-rich minimise their tax bills (Harrington 2016; Shiffer-Sebba 2025; Fastenrath et al. 2022). But since this version presupposes that the super-rich desire or are at least content to receive such services rather than tax-compliant alternatives, it ultimately rests on the same rational interest premises.

In the alternative explanation, where the aversion to paying taxes is socially constructed, learned behaviour, what makes the super-rich different from other people is that they either acquired enormous wealth, or they grew up with it. This has caused them to develop a different 'tax morale', stemming from their attitudes towards redistribution, fiscal responsibility, and government competence (Pampel et al. 2016; Luttmer and Singhal 2014) from average income or even 'merely rich' people. The explanation for widespread super-rich tax

minimisation would then be that many have been socialised to believe that paying as little tax as possible is appropriate behaviour in their circumstances. But while the super-rich have their current wealth in common, their upbringing, current social environments, and associated social norms may differ in many other respects, which may also affect their attitudes to taxation.

The two theories have different observable implications, both in terms of actual tax minimising behaviour and in discursive terms, i.e. statements the super-rich make about tax minimisation. The rational actor theory would expect the super-rich to behave along homogeneous and predictable lines: tax minimising behaviour would vary with the cost of taxation, and in the case of evasion, also with the risk and consequences of getting caught. In terms of discursive behaviour, this paradigm would expect the super-rich to speak out only in order to attempt to influence the regulatory environment in their favour.

The socialisation theory would expect variation in super-rich tax minimising behaviour to depend on their tax morale, which stems from their views on inequalities in society, on their own responsibilities to the state and to their families, and on the effectiveness of the state in addressing the needs of the society and economy. These attitudes are expected in turn to vary based on differences in their individual backgrounds or in their current social environment, such as whether their wealth was self-made or inherited, the country they grew up or live in, generational differences, the sector of the economy in which they operate, or the social circles they frequent. Public statements would then reflect what super-rich individuals with particular backgrounds or milieus deem socially appropriate to say about taxation. Some would publicly proclaim that their tax minimisation strategies are appropriate, for instance for the sake of their company or because the state is wasteful, whereas others might condemn tax flight or tax evasion as unpatriotic or immoral.

The **key objectives of this proposal** are as follows:

- (1) To theorise and empirically test the proposition that super-rich tax minimisation is best explained by rational interest maximisation
- (2) To theorise and empirically test the proposition that super-rich tax minimisation is best explained by socialisation
- (3) To draw conclusions from its findings for tax policy, tax advocacy and journalism

State of the literature and research gaps

Since the financial crisis, economists and social scientists have noted the ‘rise of the super-rich’, who possess great wealth and whose income is derived largely from their assets rather than from labour, especially from ever-appreciating corporate stock (Piketty 2014; Hacker and Pierson 2010; Hay and Beaverstock eds. 2016). Their rising wealth is in part associated with reduced tax rates on capital and capital income (Hacker and Pierson 2010, 170-175; Hay and Beaverstock eds. 2016, 6; Lierse 2022), but also with various forms of tax minimisation (Zucman 2015; Saez 2017; Beckert 2022, 238-240). Four strands of literature have touched upon the fraught relationship the super-rich seem to have with taxation: economic studies on the dimensions of both tax avoidance through physical relocation and tax evasion through the use of tax havens; a sociological focus on elites and elite reproduction; attitudinal research on the determinants of tax morale; and media analyses of discourses regarding taxing the (super-)rich. The economics literature clearly establishes that both super-rich tax evasion through tax havens and super-rich tax avoidance by means of relocation are financially and socially significant phenomena. The other three fields of study – on elites, on variation in tax morale and on media discourses – all offer valuable clues to a better understanding why the super-rich are so tax averse, but rarely tackle the question head on.

A literature in economics has sought to quantify super-rich tax avoidance and tax evasion. A handful of studies on legal tax avoidance have focused on physical relocation, which is relatively visible and lends itself to modelling the effects of changes in tax policy and tax rates. These studies, while implicitly informed by rational interest theories, are primarily interested in aggregate migration effects and its consequences for the economy and fiscal revenue. They do not focus on marginal differences between super-rich individuals or their motivations, i.e. who moves and who stays, and why. Two studies on within-country changes of residence find the super-rich highly likely to move in response to differences in local tax rates: Baselgia and Martinez (2024) found a 43% drop in super-rich foreigners resident in particular Swiss cantons after these abolished preferential tax treatment; Moretti and Wilson (2023) found that 35% of US billionaires living in US states that levied an

estate tax moved to a state that did not. Studies on international relocation are less conclusive: Jakobsen et al. (2024) determined a 2% migration effect per 1% increase in wealth tax for Sweden and Denmark, while Zucman (2008) detected negligible effects of the wealth tax in France on migration. The purpose of the current project is not to further refine effect size, but rather to establish how different individuals react to similar tax shocks (i.e., heterogeneous treatment effects), and what explains these differences.

Tax evasion through tax haven use, also referred to as ‘offshoring’, is of substantial economic significance: an estimated 8% of the world’s financial household wealth, mostly concentrated at the very top of the wealth distribution, was held in tax havens globally in the early 2000s (Zucman 2015). Tax havens are ‘secrecy jurisdictions’ where there is no enforcement of record-keeping by banks, where tax authorities cannot access bank information, or will not share such information with foreign tax authorities (Johannessen and Zucman 2014, Online Appendix). While tax haven assets can be legal, i.e. declared to relevant tax authorities and maintained purely for privacy reasons, they are in practice overwhelmingly associated with non-declared assets, constituting illegal tax evasion. Undeclared tax haven use has been impeded since the adoption of a Common Reporting Standard by over one hundred states from 2014, which mandates automatic exchange of information (AEI) between tax authorities (Ahrens and Bothner 2020). Studies have sought to quantify the size of the offshore economy before AEI took hold (Zucman 2015; Alstadsæter et al. 2019), to map global offshore networks (Rabab’ah et al. 2016; Dominguez et al. 2016), and especially to estimate effects of AEI (Ahrens and Bothner 2020; Casi et al. 2020; Boas et al. 2024). While they diverge on the size of the effects, these studies all conclude that AEI *has* caused personal deposits in tax havens to decline considerably as the risk of detection increased. Again, these economic studies were focused on mapping and quantifying the phenomenon of tax haven use, not on understanding what motivates it.

A second relevant research field is the study of elites, which is interested in super-rich tax minimisation because of the long-term negative effects of intergenerational wealth transfer on equality of opportunity. For tax avoidance through relocation, Young (2017) analysed both tax-related mobility within the US by millionaires and international migration by global billionaires. Finding robust, but very small relocation effects for both groups, he theorised the modest pull of lower tax rates as due to place-based ‘embeddedness’: local knowledge and networks as an economic asset, family ties and cultural fit. Young and Lurie (2025), building on the embeddedness theory, found that the loosening of place-based professional ties during the Covid pandemic had a stronger effect on millionaire relocation in the US than tax rates as such. While this work challenges oversimplified notions of rational interest maximisation, it does not address whether tax morale played any role in decisions on relocation. A recent interview-based study among the 1% wealthiest in the UK did find a ‘striking stigma’ against tax-related relocation, which was disparaged on moral or cultural grounds (Friedman et al. 2025). In contrast to the economic research, which takes rational interest maximisation as its point of departure, these studies begin to explore the role of socialisation as a barrier to relocation. But they have yet to explore *who* among the super-rich *does* move, and what distinguishes movers from stayers.

Sociologists have also explored other forms of tax minimising, giving particular attention to the ‘institutions’ that facilitate tax minimisation, such as professional wealth managers (Harrington 2016), family offices (Glucksberg and Burrows 2016; Shiffer-Sebba 2025), and above all, tax havens (Beckert 2022; Harrington 2016). However – perhaps because tax haven use is illegal, and therefore hard to study, or perhaps because they are also implicitly based on rational interest assumptions – these studies rarely tackle the question what drives super-rich individuals to use tax havens head-on. An exception is Shiffer-Sebba and Harpaz (2024), which geocoded leaked data about tax haven use in the US to identify what kinds of communities are more heavily associated with tax haven use. While their method could not distinguish the super-rich as such, other studies have identified private tax haven assets as almost exclusively a super-rich phenomenon (Alstadsæter et al. 2019; Londoño-Vélez and Avila-Mahecha 2025). Their surprise finding is that communities with more – broadly defined – civic organisations are more associated with tax evasion through tax haven use. Such organisations, they hypothesise, “may in some cases facilitate elite socialization”, including “the development of insular elite norms” as well as the diffusion of strategies and contacts for tax haven use (Shiffer-Sebba and Harpaz 2024, 4). They also find tax haven use associated with higher levels of local inequality and lower levels of patriotic behavior. This study offers clear theoretical as well as methodological points of departure for our project.

A third literature revolves around tax morale (Luttmer and Singhal 2014), comprising surveys, experiments and interview-based studies on attitudes to tax compliance and motivations behind it. Such studies have found the propensity to tax compliance much higher among women than men (D’Attoma et al. 2017), and to rise with age

and religiosity (Alm and Torgler 2006). While early studies posited straightforward national cultural differences in tax morale (Alm and Torgler 2006; Nerré 2008), more recent experimental work has found that while attitudes to redistribution, fiscal responsibility and government competence are culturally distinct between countries, their effects on compliance are not unidirectional, and co-determined by the perceived quality of institutional enforcement (Pampel et al. 2016; Steinmo ed. 2018). Tax morale and tax compliance are also affected by the strategies of tax collecting institutions, including enforcement measures such as audits (Guerra and Harrington 2018) as well softer approaches such as patriotic appeals (Chan 2019), motto's (Larsen 2024) and tax shaming (Perez-Truglia and Troiano 2018).

Of particular interest for this project are studies that focus on the tax morale of the highest wealth and income groups. In survey-based research in the US, Cohn et al. (2023) find that in the US, the wealthiest 5% are more accepting of inequality, and less willing to support redistribution, than the other 95% of the population; the effects are even stronger for 'self-made' individuals. They find gender, age and education effects smaller than the effect of wealth. Strehl-Pessina et al (2025) also find a marked decline in support for redistribution, paired with meritocratic beliefs and diminished trust in government, for the 1% top earners in Uruguay. Atria (2022, 2023)'s interviews among Chile's top 5%, with similar findings, provide more depth on underlying attitudes: redistribution is associated with negative assessments of the state as paternalistic, wasteful and/or ideologically motivated. However, a significant minority of his interviewees (5 out of 32) support inheritance tax as the best antidote to extreme wealth and undeserved wealth reproduction. Elsewhere, Atria (2019) finds that outright tax evasion is generally condemned by wealthy interviewees, but the degree of 'creative compliance', i.e. avoidance, is considered discretionary. These studies clearly suggest that wealthy individuals hold generally – but not uniformly - different attitudes to taxation from the average income tax-payer. They form a good point of departure to examine whether these different attitudes are even more accentuated among the super-rich, as well to consider what explains the remaining variation in attitudes between them.

A final set of studies focuses on media discourses about super-rich tax affairs. Some studies note a marked change in reporting after the global financial crisis towards much more critical reporting on super-rich tax avoidance and evasion, and 'tax shaming' (Glasius 2025a; Birks 2017; Bramall 2018). Other contributions, focusing more on policy proposals to tax the rich, emphasise the persistence of tropes that portray such proposals as posing a threat to family homes (Fastenrath et al. 2022; Prabhakar 2023), or to entrepreneurialism and family-owned businesses (Emmenegger and Marx 2019; Rieder and Theine 2019), perpetrated by a dysfunctional and inefficient state. With one exception focusing on US billionaires (Page et al. 2018, which found three-quarters silent, and a handful of pro-tax billionaires most vocal), media studies have yet to focus on how the super-rich themselves intervene discursively in these debates.

Through its focus on examining competing explanations for the tax-averseness of the super-rich, this project will contribute insights to the literatures on elites, on tax morale in relation to tax compliance, and on media discourses on inequality and redistribution.

Design and methods

The project will test the two theories in three sub-projects: sub-project 1 studies tax avoidance through physical relocation by the super-rich, which is legal; sub-project 2 studies tax evasion by the super-rich through the use of tax havens, which is mostly illegal, and sub-project 3 studies those super-rich individuals who do not minimise taxation but volunteer to pay more. Norway, Switzerland and Spain constitute suitable case studies for the first two sub-projects, for different reasons.

Sub-project 1: tax avoidance through relocation (PhD)

This sub-project studies variation in actual relocation and communication about relocation to low-tax or no-tax jurisdictions by the super-rich. Norway can be studied as an emigration case, Switzerland as a destination case and Spain for intraregional mobility. Norway is a suitable case because of temporal variation in its wealth tax rates (with increases in 2008, Alstadsaeter et al. 2022 and in 2021, Advani et al. 2023) and because tax returns are publicly available. Switzerland is famous for tax-related immigration. Foreigners can benefit from a preferential tax regime as long as they do not receive labour income in Switzerland; consequently, around 50% of the people on the annual Swiss Rich Lists are foreign-born (Baselgia and Martinez 2024). In Spain, large intra-regional differences in wealth taxation were introduced from 2011; since 2022 the central government has taken measures to annul this differentiation (Ruiz Almendral, 2024). Existing studies have investigated the

effects of fiscal rules and regulatory change on relocation by the wealthy in all three countries, but with the primary aim of calculating the macro-economic and fiscal consequences (Alstadsaeter et al. 2022; Baselgia and Martinez, 2024; Agrawal et al. 2025). This project by contrast seeks to understand the identity and motivation of the movers, and with a specific focus on the super-rich.

This focus on the very top of the wealth pyramid will be operationalised by converting annual media-generated national 'Rich Lists' into larger, long-term datasets, a method that has already been applied to estimate top tail wealth and social mobility (Vermeulen 2018; Baselgia and Martinez 2024; Tisch and Ischinsky 2023). Rich List-derived datasets can be used to determine who moves, what the origin of their wealth is, age, gender and previous place of residence. Thus, the project aims to test whether differences in the amount of tax escaped or differences in social background best explain what motivates these moves. It can test for rational interest explanations by exploiting temporal and spatial variation in wealth-related tax rates, but through the Rich List information it can also control for barriers such as school-age children (Friedman et al. 2025) and business networks (Young and Lurie 2025; Florida and Mellander 2019). For socialisation explanations, it can exploit variation based on biographical information, i.e. self-made or inherited wealth, gender, age and nationality. But, based on the wealth of public information available about the super-rich, it can also go beyond such ascriptive characteristics and take into account engagement in philanthropy or preferred leisure activities. Finally, paired interviews with selected 'movers' and 'non-movers' who resemble each other in many respects can be undertaken to further pinpoint how individuals are socialised to take the personally costly step of physically moving.

The very same Rich List-generated datasets can be used to investigate to what extent the super-rich (including movers and non-movers) have spoken publicly about tax-related relocation. Such discursive interventions may be 'cheap talk', and not reveal the speaker's inner thoughts. But they are nonetheless informative because they reflect what the super-rich deem socially appropriate or politically opportune to say about tax-related relocation. It is also consequential because of the public's interest in and respect for what they have to say. Those who are perceived as successful entrepreneurs can amplify their voices (Page et al. 2018; Hägel 2020). Their words carry weight. Threats to leave in response to an unfavourable tax regime (as recently employed for instance by French and German billionaires Bernard Arnault and Hasso Plattner) can be understood in the rational actor paradigm, as an attempt to influence the regulatory environment. Super-rich expressions of disapproval for tax migrants, or attempts to justify one's move as not tax-motivated, would point towards a regard for social appropriateness, since a super-rich individual would have nothing to gain from making such a statement.

Sub-project 2: Tax evasion through tax havens (PhD)

This sub-project studies variation in tax evasion through the use of tax havens, and in the discursive responses to exposure. Before the near-universal adoption of automatic exchange of information (AEI) between tax offices, chances of detection by national tax authorities were very low (Zucman, 2015; Ahrens and Bothner 2020); by evading dividend, capital gains and/or inheritance taxation, the financial gains from tax haven use could be very high for the super-rich. The pre-AEI data contained in the series of leaks known as the Panama, Paradise and Pandora Papers, which exposed the offshore holdings of tens of thousands of super-rich individuals (International Consortium of Investigative Journalists, n.d.: further the Offshore Leaks Database), provide an excellent opportunity for studying this low risk, high gain form of tax evasion (see for instance Londoño-Vélez and Avila-Mahecha 2025; Shiffer-Sebba and Harpaz 2024; Johannesen et al. 2022; and Alstadsaeter et al. 2025 on ethically responsible use). Norway, Switzerland and Spain would again make suitable case studies for both within-country and between-country comparisons, since all three have had a wealth tax for many decades. Switzerland and Spain are characterised by large temporal and spatial (within-country) differences in wealth tax and other relevant tax rates (Agrawal et al. 2025; Schmidheiny and Slotwinski 2018; Ruiz Almendral, 2024); Norway's tax system is much more geographically homogeneous, but experienced an increase (from 0.7% to 1.1%) and later decrease (from 1.1% to 0.85%) in wealth tax rates on shares (Alstadsaeter et al. 2022).

The project will use data from the Offshore Leaks Database to identify tax evading super-rich individuals by geocoding residential addresses for the selected case study countries (see Shiffer-Sebba and Harpaz 2024 for a similar approach to US account-holders). While the precise level of wealth of the anonymised residents cannot be determined, earlier studies comparing the leaks data to tax office data found very few households below the 0.01% of the wealth distribution, equivalent to ca. \$50 million (Alstadsaeter et al. 2019; Londoño-Vélez and

Avila-Mahecha 2025). The Offshore Leaks Database also provides information on when entities were registered or closed down. The anonymised geolocation of tax haven users makes it possible to test both theories. The rational actor theory would suggest that – controlling for the level of wealth in relevant localities, and assuming high-quality tax advice overcomes information barriers for the super-rich - the greatest spatial density of tax haven use would align with the highest subnational tax rates, and temporal density with the periods when rates were highest. Finally, Offshore Leaks Data on post-AEI tax haven use (which contain data current until 2020) can be analysed to provide insights on super-rich attitudes to risk of detection and prosecution, and its interaction with tax gain.

For the socialisation theory, the project will consider correlations between spatial density of tax haven use and locations where the super-rich gather. It builds on Shiffer-Sebba and Harpaz (2024)’s surprise finding for the US that greater density of civic organisations correlated with more resort to tax havens. It will establish whether – controlling for wealth in the area – tax haven users geographically cluster around major business hubs, around hedonistic elite gathering places such as Michelin star restaurants or yacht clubs, and/or around ‘high culture’ spaces such as opera houses and galleries, and whether they might be negatively or positively associated with the density of public-spirited elite organisations such as Rotary clubs. Finally, the comparison *between* the three case studies while keeping other factors constant can consider to what extent national tax culture (Alms and Torgler 2006; Nerré 2008; Pampel et al. 2016; Steinmo et al. 2018), plays a role in the tax socialisation of the super-rich.

Since the Panama, Paradise and Pandora papers led to the publication of thousands of media stories about the richest and most famous tax haven users worldwide, they also provide an opportunity to study responses to exposure. In the rational interest paradigm, a super-rich individual would have little motivation to comment publicly after having been outed as a tax haven user. Explicit responses such as apologies and justifications, but also anti-tax utterances, would, on the other hand, provide information on how super-rich individuals have been socialised to think about the social appropriateness of tax evasion.

Sub-project 3: tax advocates (Applicant + student assistant)

This sub-project studies super-rich tax advocates, who speak out publicly in favour of higher wealth taxation and/or better enforcement, write letters to the World Economic Forum, and/or support organisations such as Patriotic Millionaires, Millionaires for Humanity and Tax Me Now. According to the rational actor paradigm, these people should not exist. The project may find this to be very nearly true, i.e. they are negligible in number, they are not actually super-rich, and/or they are hypocrites, advocating for more taxation but minimising their own tax bill. Or it may find that they are significant in number and sincere in word and deed, which then begs the question how their socialisation differs from that of their tax averse peers.

Using the named individuals in the petitions and organisations mentioned above as its point of departure and taking inspiration from the World Elite Database (Bühlmann et al. 2025), the project will build a small dataset collecting prosopographic data about this group (i.e. nationality, source of wealth, family connections, career, etc., see Glasius 2025b for a similar dataset). It will use information from the Rich List datasets in project 1 as well as from the World Elite Database to match the tax advocates with various control groups of tax-adverse peers who resemble them in many respects, but who remain silent or speak out against wealth-based taxation, to isolate characteristics that might explain their different attitudes. The project will then further investigate, by means of in-depth biographical research and interviews with selected individuals, in what ways the life experiences and networks (i.e. socialisation) of super-rich tax advocates differ from those of their peers.

Synthesis

In its synthesis, the project will assess the preponderance of evidence for the rational interest theory and for the socialisation theory, elaborate what forms rational interest maximisation and/or socialisation take, and consider differences between motivations for and barriers to legal tax avoidance and illegal tax evasion. For rational interest inspired behaviour, the synthesis will further theorise the relation between financial gain, personal cost (studied in sub-project 1) and risk (studied in sub-project 2) in super-rich tax minimisation. For socialisation, the project will assess the evidence on what characteristics of an individual’s background or current social environment seem to matter the most for their tax behaviour, and theorise the causal links between these characteristics, the underlying tax morale, and the behaviour that follows from it. It will draw out the implications of the projects’ findings for tax policy, advocacy and media reporting (see section 1d).

1d. Scientific and/or societal impact

Chosen impact focus: Both scientific and societal impact

Max 2 pages.

Scientific impact

Since the global financial crisis, and more especially since the publication of Piketty (2014)'s landmark *Capital in the 20th Century*, there has been a burgeoning academic interest in top end inequality, and in the role of taxation as both as a problem and a potential solution. Studies in economics and political economy have quantified the phenomenon of super-rich tax avoidance and tax evasion, and elite studies have examined institutions that facilitate these behaviours. By opening up the question *what motivates* the evident tax averse behaviour of the super-rich, our project will make important, innovative contributions to both fields. It will also enrich the literature on variations in tax morale, which focuses precisely on why some individuals are more tax compliant than others, but which has yet to give attention specifically on the small but influential group of people at the very top of the wealth chain, who appears to deviate from the norm.

The main goal of the project's publication strategy is to disseminate the findings of the project to the widest possible academic audience. An important secondary goal is for the PhD candidates to establish an appropriate publication record to further their academic careers. The PhD candidates will have a choice, in consultation with their supervisors, of publishing their findings either in the form of a number of articles in double-blind peer reviewed journals or as monographs with academic publishers. Given the interdisciplinary relevance of the project, we will target publishers and journals in political science, political economy and sociology. While the two PhD projects have their own specific focus, the overarching findings will be synthesized in a short monograph with the main applicant as the main author, and co-authored by the lead applicants and the PhD candidates. All team members, including the other PhD supervisors, will collaborate on a methods article summarising the innovative methodological avenues the project has taken to study legal and illegal tax behaviours of the super-rich.

Preliminary findings will be presented at workshops and conferences at the departmental, national, and international level, publicising the nature and findings of the project and allowing our PhD candidates to build up an academic network of their own. Project findings will also be disseminated, alongside other important research in this field, in a closing conference.

Societal impact

Taxation is crucial to collective human flourishing, allowing states to provide physical and institutional infrastructure and public services. Contrary to what is sometimes believed, while the super-rich are few in number, their potential contribution to the treasury is far from trivial (Moretti and Wilson 2023; Piketty 2014). But the effects of tax minimisation by the super-rich go beyond missed revenues from taxing them. It can undermine the perceptions other citizens have of procedural fairness, eroding their trust in politics (Grimes 2017), which in turn may undermine general tax compliance (Chan et al. 2018; Bergman 2009), creating a negative spiral. A systematic understanding of the motivations behind tax minimisation by the super-rich can help governments devise more effective tax regulation, increasing their ability to raise revenue, which in turn can improve public services and facilitate redistribution. It will also serve tax justice advocates to know which segments of the super-rich population most fiercely resist taxation and who among the super-rich are most likely to be their allies.

The project targets two key non-academic audiences. The first, crucial, non-academic audience are tax authorities and tax justice organisations. Rather than providing one-way messaging in a policy brief, the project will convene a whole-day consultative strategy meeting with tax inspectors, tax policy-makers and tax advocates. In this meeting, the team will discuss the project's main findings, the most important policy and advocacy implications that follow from these findings, and possible follow-up research that would best serve them. Invitees will include tax inspectors and tax policy-makers in the case study countries and the project's home country; relevant officials in the European Commission's Tax Transparency and Cooperation initiative and the OECD's Global Forum on Transparency and Exchange of Information for Tax Purposes; and practitioners and researchers from the Tax Justice Network, the EU Tax Observatory and the Oxfam Inequality Project.

The second audience are business journalists, whose work is an important source of data for the project, and who in turn can be expected to have a keen interest in disseminating its main findings. To serve their needs, the project will prepare an executive summary that will contain both the most important findings as expressed in numbers, figures and graphs, and a set of concrete examples to illustrate the findings. These will be presented in a virtual launch, inviting journalists of the main financial news organisations in the case study countries and the project's home country, with specific attention to those who compile Rich Lists and those who have been involved in publishing Offshore Leaks related stories.

1e. Work plan and planned deliverables

Workplan

Months	Sub-project 1 (PhD): <i>Tax avoidance through relocation</i>	Sub-project 2 (PhD): <i>Tax evasion through tax havens</i>	Sub-project 3 (lead applicant + student assistant): <i>Tax advocates</i>	Synthesis (lead applicant, PhD candidates, co-supervisors)
1-9	literature review, theorisation, research plan	literature review, theorisation, research plan		
10-18	first case study (Norway): create and analyse dataset; conduct interviews; first draft chapter or article	creating geocoded datasets from Offshore Leaks Data; testing IVs associated with rational interest and socialisation theories	data-gathering by student-assistant; create and analyse dataset; matching	
19-27	second case study (Switzerland): create and analyse dataset; conduct interviews; first draft chapter or article	writing up: 2-3 chapters or articles either focused on three country case studies or structured around theoretical expectations.	biographical research and interviews; submit article	co-authored methods article on how to study legal and illegal tax behaviours of the super-rich
28-36	third case study (Spain): create and analyse dataset; conduct interviews; first draft chapter or article	creating and analysing dataset on super-rich discursive responses to exposure by offshore leaks; chapter or article		initiate co-authored short monograph (80-100 pp) connecting and synthesizing project findings, coordinated by lead applicant
37-48	rewriting and finalising PhD	rewriting and finalising PhD		finalising monograph, led by lead applicant
49-60	publication of PhD as monograph or set of articles	publication of PhD as monograph or set of articles		publication monograph; closing academic conference; strategy meeting with stakeholders; launch of media brief

Deliverables

1. *PhD 1: Super-Rich Tax Avoidance through Relocation* – month 48.
2. *PhD 2: Super-Rich Tax Evasion through Tax Havens* – month 48.
3. *Super-Rich Tax Advocates* – article to be submitted to a political science journal – month 22.

4. *How to Study Super-Rich Tax Minimisation* – article to be submitted to a political economy journal – month 27.
5. *Why Are the Super-Rich So Tax Averse* – short monograph to be submitted to Palgrave Pivots – month 48.
6. *How and Why the Super-Rich Minimise Their Tax Bills* - executive summary for journalists – month 56.

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2. Team, embedding, and budget

← Expand for Explanatory Notes on section 2

2a. Composition research team

Applicant(s)

Title, initials, surname	Affiliation	Role
<i>Prof. M. Glasius</i>	<i>University of Amsterdam, Amsterdam Institute for Social Science Research (AISSR), Political Science Department</i>	<i>main applicant</i>
e.g. Dr. S. Holmes	university/institute + department	co-applicant (if applicable)

Project staff to be financed by the grant

Title, initials, surname	Affiliation	Role
<i>PhD 1: to be determined</i>	<i>University of Amsterdam, Amsterdam Institute for Social Science Research (AISSR), Political Science Department</i>	The ideal candidate would have a political economy, political science or sociology background, proven research talent in a relevant area, quantitative or mixed methods research skills. Knowledge of Norwegian and/or Spanish would be an advantage.
<i>PhD 2: to be determined</i>	<i>University of Amsterdam, Amsterdam Institute for Social Science Research (AISSR), Political Science Department</i>	The ideal candidate would have a political economy, political science or sociology background, proven research talent in a relevant area, quantitative or mixed methods research skills. Experience with spatial weighting and/or social network analysis would be desirable.
<i>Student assistant</i>	<i>University of Amsterdam, Amsterdam Institute for Social Science Research (AISSR), Political Science Department</i>	This position would suit a 2nd or 3rd year BA student with an interest in political economy and a track record of accuracy and attention to detail in data-gathering and recordkeeping.

2b. Suitability research team

Section 2b (suitability of the research team) should start on a new page.

The main applicant, prof. Glasius, has extensive experience in substantive, personnel-related and budgetary aspects of research leadership and management, in particular as Principal Investigator of the ERC Advanced Grant project Authoritarianism in a Global Age (2013-2018) and as coordinator of the Global Civil Society Yearbook (2000-2008).

Main applicant - shift of focus

This project follows a shift in my research agenda, three years ago, from the study of authoritarianism towards a focus on the impacts of inequality and globalisation on the quality of democracy. There are clear continuities with my previous research interests. My interest in the phenomena of global tax avoidance and evasion flows from a long-standing preoccupation with the complex relationship between globalisation and accountability, as did my previous projects on global civil society, international criminal justice, and authoritarianism. At the same time, the new project also represents a clear shift towards more explicit engagement with political economy aspects of globalisation, accountability and accountability sabotage, focusing on material inequalities and their political consequences. More specifically, the interest in tax minimisation by the super-rich is informed by a concern about the various ways in which such behaviours contribute to the erosion of democratic politics. Such a shift in research focus is not the first in my career: from a fairly traditional PhD in international relations, I moved on to become one of the first researchers to publish interdisciplinary empirical and theoretical work on global civil society, as well as being an early chronicler of international criminal justice institutions. In the 2010s I shifted to researching authoritarianism, then a somewhat neglected field, approaching it from the largely unprecedented angle of globalisation. I aspire to once again be an agenda-setter in a field that is fast gaining societal and academic salience.

main applicant - relevant expertise

In the past two years, I have benefited from a Senior Core Fellowship at the Institute for Advanced Study of the Central European University (IAS CEU, Oct 2024-March 2025) and a Fellowship at the Wissenschaftskolleg zu Berlin (WIKO, Sept 2025-July 2026). The research done in these Fellowships is directly relevant to the current application. Together with three students and a colleague, I created a dataset documenting the material, legal and discursive responses of the hundred richest billionaires living in democracies to various forms of wealth-based taxation. In the course of this project, I have familiarised myself with the relevant literatures, further developed methodological expertise in the use of Rich Lists and open source data in documenting super-rich tax affairs, and developed the theoretical questions informing the current proposal. The project answers four questions, based on the dataset:

- * Have billionaires become more tax-friendly since the financial crisis?
- * How do billionaires minimise personal taxation? (a taxonomy)
- * What explains variation in the stated attitudes of billionaires to personal taxation?
- * Tax lawsuits: when do billionaires win them and what are the consequences?

Two earlier, related projects that have resulted in publications in 2025 also strengthened my theoretical understanding and methodological expertise on the super-rich, informing the current proposal. The first was a media analysis of coverage of super-rich tax affairs related to the Rich Lists produced by the *Sunday Times* and *Forbes* from 1995 to 2022, considering the quantity, content, and discursive framing of the coverage of taxation of the super-rich. This project first drew my attention Rich Lists and media coverage as a data source for research on the super-rich; it also led to the discovery, relevant to this project, that the super-rich regularly comment publicly on personal taxation. The second concerned the effectiveness of sanctions against Russian 'oligarchs', in the light of their globalised assets and lifestyles. In this research, concerning a different set of elusive super-rich individuals, I first gained experience with developing a prosopographic dataset based on open source material, and more specifically with using the Offshore Leaks Database (ICIJ, n.d.).

co-supervisors – relevant expertise

The PhD candidates will further benefit from co-supervision by two members of the UvA Political Science Department with relevant substantive and methodological expertise:

*Trevor Incerti is a comparative political economist with a focus on the role of money in politics and economic drivers of political behavior. He is currently engaged in research on corporate tax avoidance and tax shaming effects in the EU, in addition to research on the impact of political connections on securing favorable economic outcomes by firms and individuals in the EU, Japan, and USA. Methodologically, he is an expert in both observation and experimental causal inference, as well as validation of the reliability of different quantitative measurement strategies.

*Sofia Wickberg is an expert on the politics of corruption and anti-corruption policies. She is currently engaged on a Veni project investigating variation in implementation of and compliance with digital anti-corruption measures in the EU. She is also engaged in a Horizon Europe project on political corruption in digital societies, where she leads the work package on the social construction of political corruption through media and education, and is involved in the study of citizens' perceptions of and reactions to corruptible practices of influence. Methodologically, she is specialised in qualitative methods including elite interviews, document analysis, archival research and qualitative comparative analysis.

Appropriate candidates will be selected for the PhD positions and student assistantship.

2c. Budget summary

Budget module	Total amount
Personnel (research leave PI, 2 PhD candidates, 2 bench fees)	€ 692303
Scientific personnel at a research organisation abroad	€ 0,-
Material (1 student assistant, conference participation, fieldwork and other research costs)	€ 87697
Investments	€ 0,-
Knowledge utilisation (strategy meeting and data visualisation)	€ 20000
Cofunding	€ 0,-
Funding requested from NWO	€ 800000
Total project budget	€ 800000

2d. Budget motivation

Sub-projects 1 and 2 are suitable as PhD projects: there is some scope for further developing the theoretical elements and there will need to be a lot of primary data-gathering and analysis. At the same time, the projects are relatively straightforward in methodological terms, and connect to other research the main applicant and the co-supervisors are currently undertaking. Sub-project 3 is smaller in scope (0.4fte x 12 months for the PI; 0.4 fte x 12 months student-assistant) but is also more exploratory in substantive and methodological terms, since there is no existing research on super-rich tax advocates. It is therefore more appropriate for an advanced scholar such as the applicant, with support from a student-assistant for data-gathering. The applicant will be involved in supervising both PhD projects alongside more junior scholars (as co-supervisors, not on the budget) with relevant substantive and methodological expertise. She will also be lead author of a joint short monograph theorising upwards from the outcomes of all three projects and a methodological article on how to study the super-rich. The material costs include conference participation and fieldwork by the PhD candidates and the main applicant as well as other research costs. In terms of knowledge utilisation activities, the project targets two key non-academic audiences: firstly, tax policy-makers, tax inspectors, and tax advocates, with whom it will convene a strategy meeting; and secondly business journalists, for whom it will prepare an executive summary and data visualisations translating main findings into figures, graphs and examples. The applicant will submit a separate grant application to the NWO Open Access Book Fund to cover the open access costs for the short monograph.

2e. Justification for exceeding the maximum budget for Material (if applicable)

Max 500 words.

N/A

2f. Scientific personnel at a research organisation abroad (if applicable)

Max 500 words.

N/A

2g. Key output

Max 1000 words in total for all text under Motivation combined.

Key output 1

Reference: Marlies Glasius (2018). 'What authoritarianism is... and is not: a practice perspective', <i>International Affairs</i> , 94: 3 (2018) 515–533.
URL: https://doi.org/10.1093/ia/iiy060
Type: Article, refereed
Open access: Yes
Quality indicators: 1) Citations: Total number 2) Originality/novelty 3) Civil-society effects

Motivation key output 1: Motivation key output 1: This article was one of the primary theoretical outputs from the ERC Advanced Grant-funded project Authoritarianism in a Global Age. It argues that instead of only focusing on authoritarian regimes in binary opposition to democratic governments, social scientists should learn to understand, and practitioners to challenge, 'authoritarian practices', which may occur in democracies, and may have a transnational or public-private character. This article, cited more than 500 times, exemplifies the theoretically innovative, paradigm-shifting qualities of Glasius' work. It was recently taken up by Amnesty International for a new international campaign on authoritarian practices.

Key output 2

Reference: Marlies Glasius, Meta De Lange, Jos Bartman, Emanuela Dalmasso, Aofei Lv, Adele Del Sordi, Marcus Michaelsen, and Kris Ruijgrok (2018). <i>Research, ethics and risk in the authoritarian field</i> . Springer Nature.
URL: https://library.oapen.org/bitstream/handle/20.500.12657/27875/1/1002128.pdf
Type: Book, authored
Open access: Yes
Quality indicators: 1) Academic invitations directly related to this output 2) Contribution to (academic) educational programme(s) 3) Academic collaboration and/or interdisciplinary engagement

Motivation key output 2: This short open-access methods book, written together with Glasius' whole ERC research team, was the first of its kind, dealing with the specificities of field research in and on authoritarian regimes. It has proved very popular with PhD candidates and their supervisors, and resulted in invitations to lecture at the ERC itself and in various PhD programmes. It demonstrates the PI's capabilities in terms of methodological innovation and leading a team.

Key output 3

Reference: Marlies Glasius, Jelmer Schalk, and Meta De Lange (2020). 'Illiberal norm diffusion: How do governments learn to restrict nongovernmental organizations?' <i>International Studies Quarterly</i> 64(2): 453–468.

URL: https://doi.org/10.1093/isq/sqaa019
Type: Article, refereed
Open access: Yes
Quality indicators: 1) Public use/interest 2) Reproducibility 3) Reuse

Motivation key output 3: This co-authored article lies at the intersection of Glasius' interests in civil society and in authoritarian practices; it demonstrates a commitment to mixed-methods research collaborations. While its findings have been cited and tweeted about quite a bit, its lasting impact is probably the use of the NGO restrictions database built by the project, which has been reused and updated by other scholars (Fransen & Dupuy 2024; Right, Springman & Wibbels 2025), as well as getting subjected to reproducibility probes in graduate programmes.

Key output 4

Reference: Marlies Glasius (2025). 'Tax Talk in the Rich Lists: from celebrating to scrutinizing the super-rich'. <i>Socio-Economic Review</i> , 1–23.
URL: https://doi.org/10.1093/ser/mwaf031
Type: Article, refereed
Open access: Yes
Quality indicators: 1) Personal development 2) Originality/novelty 3) Optional: choose a third indicator

Motivation key output 4: This article is the first output from Glasius' shift to studying the super-rich, published in the official journal of the Society for the Advancement of Socio-Economics (SASE). A comprehensive analysis of media representations of the super-rich over 28 years, it broke new methodological ground by combining computer-assisted content analysis of a large corpus with critical discourse analysis. It found that coverage of taxing the super-rich was profoundly altered after the global financial crisis.

Key output 5

Reference: Marlies Glasius (2025): 'What (not) to do about globalised 'oligarchs'?' <i>Contemporary Politics</i> 1–18.
URL: https://doi.org/10.1080/13569775.2025.2597205
Type: Article, refereed
Open access: No
Quality indicators: 1) Personal development 2) Originality/novelty 3) Transparency, accessibility

Motivation key output 5: This recently published article marks Glasius' transition as a scholar from the field of authoritarianism to the study of the super-rich. It assesses the effectiveness of sanctions against 60 Russian 'oligarchs', in the light of their globalised assets and lifestyles. Having contextualised the sanctioned Russian 'oligarchs' within a much broader trend of super-rich individuals moving themselves or their assets out of their autocratic country of origin, the article outlines what a more coherent liberal democratic policy towards such globalised 'oligarchs' should look like. The dataset developed for the article is published and available for further research.

Key output 6

Reference: Helmut Anheier, Marlies Glasius, and Mary Kaldor (2001). 'Introducing global civil society'. <i>Global civil society 2001</i> , Oxford: Oxford University Press, 3–22.

URL: https://www.researchgate.net/profile/Marlies-Glasius/publication/297399712_'Introducing_Global_Civil_Society'/links/56decdf508ae46f1e9a0ea89/Introducing-Global-Civil-Society.pdf
Type: Book chapter
Open access: Yes
Quality indicators: 1) Citations: Total number 2) Civil-society effects 3) Stakeholder involvement

Motivation key output 6: This chapter represents Glasius' early-career collaborative work on the *Global Civil Society Yearbook* series, which had considerable interdisciplinary influence in the social sciences (more than 700 citations for this chapter alone), but was also characterised by its profound stakeholder engagement.

Key output 7

Reference: Trevor Incerti (2020). 'Corruption Information and Vote Share: A meta-analysis and lessons for experimental design'. <i>American Political Science Review</i> , 114(3), 761-774.
URL: https://doi.org/10.1017/S000305542000012X
Type: Article, refereed
Open access: No
Quality indicators: 1) Citations: Total number 2) Evidence of academic use, other 3) Academic invitations directly related to this output

Motivation key output 7: This article showcases Incerti's methodological expertise in a substantively relevant field. It investigates the average electoral cost of corruption to politicians across countries. Through meta-analysis, Incerti reveals that corrupt candidates suffer an average 32-point penalty in survey experiments but face no significant punishment in real-world experiments. The article highlights how this difference arises from methodological discrepancies; it proposes methodological fixes for survey and field experiments that have since been widely adopted. This article has been cited over 130 times, incorporated into political economy and research methods courses in over a dozen universities, including EUI, MIT, UCSD, and UPenn, and cited by NGOs and the Royal Statistical Society of Great Britain.

Key output 8

Reference: Raphaëlle Soffe and Trevor Incerti (2026). 'Corporate responses to the threat of public shaming: evidence from the European Union'. <i>Oxford Said Business School Center for Business Taxation Working Paper Series</i> : 2026-01.
URL: https://oxfordtax.web.ox.ac.uk/sitefiles/wp26-01-raphaelle-soffe.pdf
Type: Pre-print
Open access: Yes
Quality indicators: 1) Academic collaboration and/or interdisciplinary engagement 2) Civil-society effects 3) Academic invitations directly related to this output

Motivation key output 8: This is a working paper investigating whether public shaming increases effective tax rates paid by shamed firms; as such it is substantively directly related to the current proposal. It was recently presented at Oxford's Said Business School and is now featured as a working paper at both Oxford Said Business School and the Institute of Fiscal Studies, an independent economic research institute in the UK. The project demonstrates interdisciplinary collaboration with business schools, including researchers in accounting, finance, and management and economic think tanks, and engages in collaboration with tax advocacy NGOs for data collection and dissemination.

Key output 9

Reference: Sofia Wickberg (2021). 'Understanding corruption in the twenty-first century: towards a new constructivist research agenda'. <i>French Politics</i> 19(1) 82-102.
URL: https://doi.org/10.1057/s41253-020-00144-4
Type: Article, refereed
Open access: Yes
Quality indicators: 1) Contribution to (academic) educational programme(s) 2) Scholarly activity: Downloads, views, shares, readership and/or bookmarks on common research tools 3) Citations: Total number

Motivation key output 9: This article provides an overview of the struggle over meaning-making as corruption was constructed as a global problem. It sets a new research agenda and advocates for bringing back a more constructivist perspective on the study of corruption. The article has been accessed more than 1300 times, cited 42 times and has been included in the syllabus of courses on corruption at Sciences Po and the University of Leiden.

Key output 10

Reference: Sofia Wickberg (2024). 'Political corruption', in Luís de Sousa and Susana Coroado, <i>Elgar Encyclopedia of Corruption and Society</i> , Edward Elgar Publishing.
URL: https://doi.org/10.4337/9781803925806.ch57
Type: Review article
Open access: No
Quality indicators: 1) Commentary, Scholarly: Reviews, articles, blogs and/or other expert discussion 2) Scholarly activity: Downloads, views, shares, readership and/or bookmarks on common research tools 3) Evidence of academic use, other

Motivation key output 10: This encyclopaedia article demonstrates Wickberg's authority in the field of corruption and anti-corruption studies.

Word count 2g Key output (max. 1000 words): 750

3. Data management and ethical aspects

← Expand for Explanatory Notes on section 3

3a. Data management

1. Will this project involve re-using existing research data?

Yes: Publicly available data.

> Yes: State any constraints on re-use of existing data, if there are any.

> No: Have you considered re-using existing data but discarded the possibility?

Answer:

The project will be making use of the following datasets:

BILANZ – Swiss Rich List Dataset 1989-2020

International Consortium of Investigative Journalists' Offshore Leaks Database

The datasets are publicly available, there are no constraints on reuse.

2. Will data be collected or generated that are suitable for reuse?

Yes: Please answer questions 3 and 4.

Answer:

The project will generate several datasets for reuse.

- Sub-project 1 will provide anonymised, long-term datasets based on annual media-generated national 'Rich Lists'
- Sub-project 2 will provide geocoded data of tax haven users, based on anonymous node-address data from the Offshore Leaks Database
- Sub-project 3 will create a non-anonymised dataset of super-rich 'tax advocates': see 'ethical aspects' section on compliance with the GDPR.

Sub-projects 1 and 3 will also comprise interviews. The interview transcripts will not be made available for reuse for reasons of privacy: even though pseudonyms will be used in storage, the identity of interviewees might still be recognisable. Not making interview transcripts on sensitive topics available for reuse is the common standard in social science research.

3. After the project has been completed, how will the data be stored for the long-term and made available for the use by third parties? Are there possible restrictions to data sharing or embargo reasons? Please state these here.

Answer:

The datasets described above will be stored in publicly available research archives and available for reuse after publication of the first relevant publication. Confidential data such as interview transcripts will be stored in the closed archive of the host institution, the University of Amsterdam. This archive is suitable for long-term data preservation and managed by the UvA and our institutional partner SURF.

4. Will any costs (financial and time) related to data management and sharing/preservation be incurred?

No: All the necessary resources (financial and time) to store and prepare data for sharing/preservation are or will be available at no extra cost.

3b. Ethical aspects

Approval from a medical ethics review committee:	Not applicable
Approval from an animal experiments committee:	Not applicable
Permission for research with the population screening Act:	Not applicable
Approval from any other recognised ethics review committee(s):	Not yet applied for

GDPR compliance of personal data processing.

Some personal data of super-rich individuals will be processed as part of this research project without asking for informed consent. This processing will therefore rely on the public interest as a legal basis. The project serves the public interest aim of achieving a systematic understanding of the motivations behind tax minimisation by the super-rich. The super-rich are not a vulnerable group. By definition, they belong to the richest, and often also to the most powerful strata in society. The super-rich can reasonably expect that their financial situation will be a matter of public scrutiny. Examining their tax affairs does not disproportionately harm them. It can help governments devise more effective tax regulation, increasing their ability to raise revenue, which in turn can improve public services. It will also serve tax justice advocates to know which segments of the super-rich population most fiercely resist taxation and who among the super-rich are most likely to be their allies. The data collection is therefore permitted on the basis of GDPR art.6(1)e.

Informed consent

Informed consent will be sought from interviewees in sub-projects 1 and 3. In the cases where datasets are created, it is not feasible to ask for informed consent for the use of personal data from data subjects in all cases, because this would involve a disproportionate effort. Relying on data that is already in the public domain (most often press coverage), does not provide us with contact details for the individuals in question. Each sub-project will comprise 400 to 500 data subjects, i.e. several thousand individuals over the project as a whole. The super-rich are particularly difficult to contact, and even if we would have means of contacting them, the expectation is that in many cases, no response - either negative or positive - would be forthcoming. In these cases, personal data may be collected on the legal basis of public interest (GDPR art.6(1)e).

Anonymisation

Interview transcripts will be pseudonymised and stored privately. The project also relies in part on data about super-rich individuals that are already in the public domain. For sub-project 1, the existing data from Rich Lists will be anonymised for the project's datasets. For project 2, already anonymous data from the Offshore Leaks Database will be used. Particular care will be taken to protect the privacy of the data subjects. Only for sub-project 3, on super-rich tax advocates, a non-anonymous dataset will be created. In this sub-project, the data subjects may be considered public figures, and the information sought is directly linked to the public role they intend to fulfil. In these cases, the data subjects can reasonably expect that these personal data in the public domain can be used for the purpose of this research project.

3c. Personal details applicant(s)

Main applicant

Title(s), initial(s), surname(s):	Prof. M. Glasius
Institution:	University of Amsterdam

Co-applicant (if applicable) N/A

Title(s), initial(s), surname(s):	
Institution:	

3d. Statements by the main applicant

By submitting this form I declare that:

- ☒ I have completed this form truthfully.
- ☒ I (and if applicable, the co-applicant) meet all conditions for applicants as listed in the call for proposals.
- ☒ I have discussed the final version of this proposal with all individuals, parties and organisations mentioned in this proposal. All these individuals, organisations and parties are aware of and agree with their role and intended contribution to the project, should it be awarded funding.
- ☒ I declare that the full proposal is a further developed version of the pre-proposal, and that the research idea has thus not been substantially altered.
- ☒ I will adhere to the nationally and internationally accepted standards for scientific conduct as stated in the Netherlands Code of Conduct for Research Integrity 2018.

Initial(s) and surname(s) main applicant: M. Glasius

Place: Amsterdam

Date: 29 January 2026