

# Sharing Our Wealth

What the public think about wealth  
inequality in Scotland

March 2026



WELLBEING  
ECONOMY  
ALLIANCE  
SCOTLAND

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This report draws on a summary report on the findings from both strands of research by Haley Barnes and Shannon Connolly at Diffley Partnership.

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This report is based on research designed with and conducted by Diffley Partnership. The full report from Diffley Partnership can be [viewed here](#).

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# 01 Introduction

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Right now, people in Scotland are feeling overlooked and ignored by politicians. Let down by a system that is stacked against them. This report argues we can and must do better.

Scotland is a wealthy country. We have the resources to build the future that we need. A future where everyone has enough to live in dignity and safety, a future where our public services are funded to take good care of us and a low carbon future where our natural environment is protected and restored.

This is a Wellbeing Economy, an economy designed to deliver social justice on a healthy planet. A Wellbeing Economy would embed the principles of dignity, fairness, purpose, participation and environmental regeneration in all parts of the economy rather than pursue damaging economic growth for its own sake.

To realise a Wellbeing Economy we have to mobilise all of our wealth, knowledge, skills and passion to tackle the urgent challenges we are facing. At the moment, our economy is designed to prevent us from doing so, by allowing a small minority to capture the lion's share of the wealth that is created collectively; and to deploy it in ways that do not benefit society as a whole.

In Scotland, the richest households hold the majority of all wealth, while the poorest households hold almost no wealth (Figure 1.1). Scotland's two richest families alone have about the same wealth as the bottom quarter of the population combined.<sup>1</sup>

This unequal distribution of wealth is a key barrier to creating the future we want. It stops an ever growing proportion of people from accessing comfortable and affordable homes.<sup>2</sup> And it erodes trust in democracy and our political institutions, as many people feel powerless to affect the decisions that matter to them.<sup>3,4</sup> All the while a small minority can use their wealth to unduly influence political decision-making in their favour.<sup>5,6</sup>

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<sup>1</sup>STUC, 2025. [Taxing wealth for a fairer and greener Scotland](#)

<sup>2</sup> Soaita, Maclennan and Gibb, 2020. [The social and economic impacts of housing wealth inequalities](#). Housing finance international

<sup>3</sup> Jack Jeffrey, Will Snell and Anita Sangha, 2025. [Wealth Gap Risk Register](#). Fairness Foundation.

<sup>4</sup> Savage et al. 2024. [Why wealth inequality matters](#). International Inequalities Institute, London School of Economics.

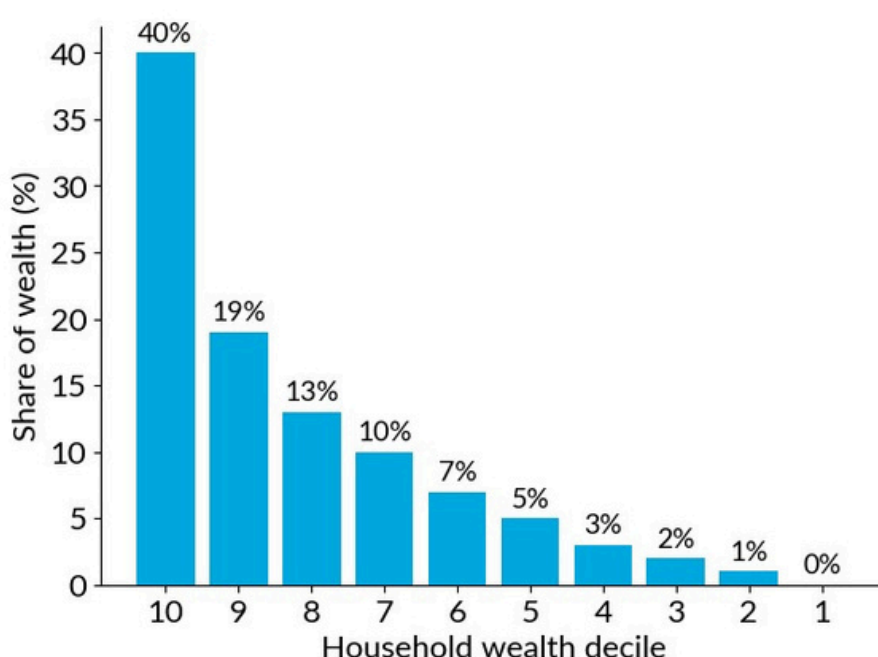
<sup>5</sup> Positive Money, 2022. [The Power of Big Finance. How to reclaim our democracy from the banking lobby](#).

<sup>6</sup> Gilens and Page, 2014. [Testing Theories of American Politics: Elites, Interest Groups, and Average Citizens](#). *Perspectives on Politics*, Volume 12, Issue 3 pp. 564 - 581

For these reasons alone reducing wealth inequality and extreme concentration of wealth has to be an important goal for building a Wellbeing Economy.

But in addition, current levels of wealth inequality allow for too many of our resources, both ecological and financial, to be used for the benefit of a small minority rather than social priorities. For example the consumption of the wealthy is currently responsible for a disproportionate share of carbon emissions.<sup>7</sup> As the UN special rapporteur on extreme poverty and human rights has recently stated: "The scarce resources we have should be used to prioritise the basic needs of people in poverty and to create what is of societal value rather than serve the frivolous desires of the ultra-rich."<sup>8</sup>

**Figure 1.1: Wealth distribution in Scotland**



Source: Scottish Government wealth data<sup>9</sup>

Wealth and income from wealth is currently undertaxed compared to income from work. Taxes targeting wealth and wealth inequality, including taxes on assets and on income from wealth, can therefore play an important role to achieve social priorities and build a Wellbeing Economy.<sup>10</sup> If designed well, such taxes can not only reduce wealth inequality but also raise considerable revenue to invest in poverty eradication, public services, and the building of public and community wealth.<sup>11</sup>

<sup>7</sup> Future Economy Scotland, 2023. [Carbon footprint of Scotland's richest is four times higher than poorest.](#)

<sup>8</sup> Matthew Taylor, 2026. [Global economy must stop pandering to 'frivolous desires of ultra-rich', says UN expert.](#) The Guardian

<sup>9</sup> Scottish Government, 2025. [Wealth in Scotland 2006-2022](#)

<sup>10</sup> IPPR Scotland, Oxfam Scotland and others, 2023. [The case for fair tax reform in Scotland.](#)

<sup>11</sup> O'Neil, M. and Reed, H., 2025. [Win-Win-Win: Taxing wealth for fairness, revenue and growth.](#) Fairness Foundation.

Ultimately, a Wellbeing Economy will require a change in our economic rules that prevents the build up of such large levels of wealth inequality in the first place, for example by shifting towards democratic and collectively-owned business models and by reducing the extraction of unearned income and wealth. A stronger taxation of wealth to leverage resources for public investment is an important step on this journey to bring down currently high levels of wealth inequality and build a foundation for a fairer economy.

And yet the UK government has so far refused to pursue serious action to tax and redistribute wealth, with limited exceptions.

While the Scottish government has fewer levers to tax and redistribute wealth, it has similarly not employed them to their full extent. For example, successive administrations in Scotland have failed to implement promised reforms of our out-of-date council tax system. Modelling conducted by Future Economy Scotland shows that there is room for the Scottish Government to raise considerable funds from extra taxation within devolved powers.<sup>12</sup>

UK-wide polling often shows public support for stronger wealth taxation, although levels of support vary for different tax options. Polling often shows strong support for new wealth taxes on the richest in society and for equalising tax on income from capital with those on income from work.<sup>13,14,15,16</sup> Higher taxes on inheritances, property wealth and pension wealth are less popular, although support changes depending on the framing and the specific ways in which the policies are proposed.<sup>17,18,19</sup>

There is much less evidence on public attitudes that is specific to Scotland. To fill this gap in the evidence, we have conducted polling and focus groups in Scotland to explore attitudes towards wealth inequality and wealth taxation in the run-up to the Scottish election.

For the polling we designed a survey featuring eight closed questions on a range of topics, including views on wealth inequality in Scotland, attitudes towards raising taxes and views on specific tax reforms aimed at reducing wealth inequality. Invitations to

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<sup>12</sup> Macfarlane, L. et al.. 2026. [Funding Scotland's Future: Tax Reform for a Just Transition](#). Future Economy Scotland.

<sup>13</sup> TUC, 2025. [Public overwhelmingly back wealth tax package to fix public services and rebuild Britain – new TUC poll](#)

<sup>14</sup> Institute for Government, 2025. [Wealth taxes](#)

<sup>15</sup> The Mirror, 2025. EXCLUSIVE: New poll shows how public feel about wealth tax on super-rich

<sup>16</sup> Fairness Foundation, 2024. [Minority Sport: How politicians and the media overestimate public support for tax cuts and tax reliefs](#)

<sup>17</sup> Ben Ansell, 2023. [A Puzzling Inheritance](#)

<sup>18</sup> Demos, 2023. The Inheritance tax puzzle

<sup>19</sup> Matthew Smith, 2025. [What tax reforms would Britons support?](#) YouGov

complete the survey were sent out through the online ScotPulse panel. The survey achieved 2,321 responses and was comprised of respondents aged 16+ from across Scotland.

From the survey we recruited focus group participants to qualitatively investigate attitudes towards wealth inequality and wealth taxation. We conducted six focus groups with a total of 38 participants.

The polling and focus groups were conducted by The Diffley Partnership. Full details on the research methods can be found in Appendix A.

## 02 Wealth inequality is widely recognised and considered harmful

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Our polling and focus groups reveal a clear and consistent pattern. People in Scotland believe that wealth inequality is too high and that this is harming society. This view is shared across wealth groups, regions and social backgrounds, suggesting that views on inequality are deeply held.

### 2.1 Participant wealth

In the survey we asked survey respondents to provide an estimate of their household net wealth, including “cash, physical wealth, the value of their home and private pension pots, less debts and mortgages”. These responses enabled us to group participants by reported wealth for analytical purposes. Throughout this report we will refer to respondents reporting less than £60,000 of wealth as ‘low’ wealth, those reporting between £60,000 and £299,999 as ‘medium’ wealth, and those reporting £300,000 or more as ‘high’ wealth.

In total, 26% of survey respondents reported ‘low’ wealth, 29% reported ‘medium’ wealth, and 21% reported ‘high’ wealth, with the remaining respondents either choosing “don’t know” (12%) or “rather not to say” (12%). This distribution provides a broad spread across wealth levels, while also highlighting that around one in four respondents were uncertain or reluctant to disclose their wealth, underlining the sensitivity and complexity of discussing personal wealth.

There are notable differences in self-reported household wealth by key demographics. Men were more likely to report a ‘high’ household wealth than women (26% compared to 17%), which is in line with research findings on the gender wealth gap.<sup>20</sup>

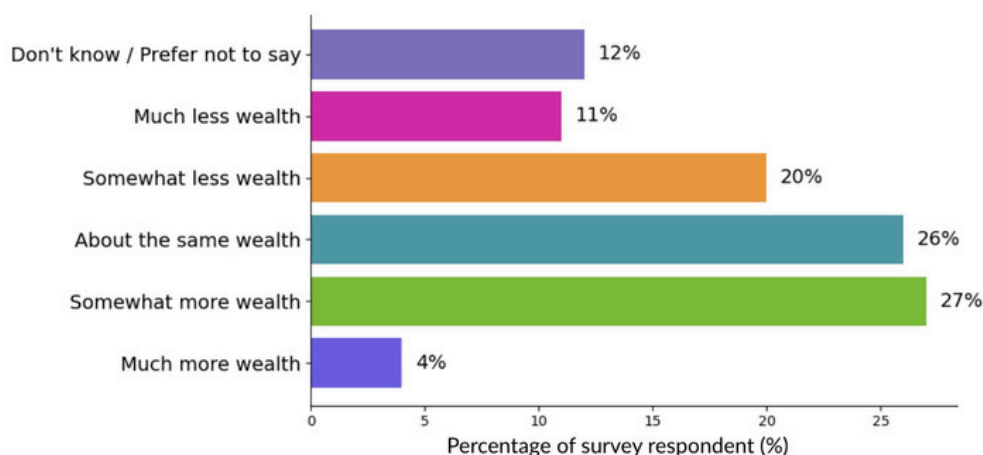
And likely as a result of the ability to accumulate wealth throughout the life cycle, older age groups (45+) were more likely to report a ‘high’ household wealth than younger age groups (16-44) (28% compared to 13%). Those aged 55-64 were more likely than those in all other age groups to report a ‘high’ household wealth, at 34%.

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<sup>20</sup> Women’s Budget Group, 2025. [The Gender Wealth Gap in Great Britain - A gendered analysis of wealth, assets and the role of wealth taxation in tackling inequality](#)

In addition to asking survey respondents for their wealth, we also asked them to estimate how their wealth compares to the average in Scotland, whether it was more, about the same, or less (Figure 2.1). The answers to this question were broadly aligned with the self-reported wealth levels, in that those reporting higher wealth were also more likely to report that they had above average wealth and vice versa. This question allows us to investigate whether attitudes to wealth inequality and wealth taxation are influenced by how people perceive their position in the wealth distribution.

**Figure 2.1. Perceptions of household wealth compared to the average household in Scotland**



Question: How do you think your household wealth compares to the average household in Scotland?  
Base: n = 2,315

To explore potential differences in attitudes between participants of different wealth levels, we recruited focus group participants from among survey respondents. We conducted six focus groups: two with 'high' wealth participants, two with 'medium' wealth participants and two with 'low' wealth participants. This structure allowed us to test whether attitudes towards inequality varied meaningfully depending on respondents' own wealth position.

In line with qualitative reporting practices, we use phrases such as 'many', 'several' or 'some' to indicate the volume of responses in relation to the points or themes discussed. Here, 'many' or 'most' can be understood as the majority of participants, 'several' or 'some' as a smaller subset of participants, and 'a few' as a minority of participants. Phrases like 'one participant' are used where a participant raised pertinent points that summarised, or contrasted, the views of others.

## 2.2 Nuanced perceptions of wealth

Before examining attitudes to inequality itself, we explored how people understand the concept of wealth.

In the focus groups, we asked participants what they associated with "wealth", before presenting them with a definition. Participants most frequently referred to ownership of property, savings, investments and visible markers of affluence such as cars, holidays and luxury products. As one participant put it:

“I think wealth can include like the stuff you own, so whether that be like the clothes in your bag, the furniture you've got, your car, your house, you know? Your stuff, whether it's savings, investments at one end of the scheme or whether it's the table and chairs at the other. I think that all comes into it.” (Group 4 – Medium wealth)

Some participants acknowledged that wealth extends beyond monetary values, encompassing anything which contributes to one's quality of life, such as one's physical health, spiritual fulfilment and family: “I think we do think about [wealth] as financial generally. I suppose you could think of [wealth] as health you know, a good standard of health, be it physical or mental.” (Group 1 – High wealth).

But there was also a recognition by some participants that the financial and non-financial aspects of wealth are connected, for example because high financial wealth can give you access to better medical treatment and physical health, or because poverty can negatively impact your mental health and stress levels.

Participants often blended assets, income and spending in everyday reasoning. Rather than distinguishing technical categories, they focused on what financial resources enable: security, stability, opportunity and freedom from worry. Particularly among 'low' and 'medium' wealth participants, wealth was described in emotional and relational terms – “comfort”, “security”, “stability”, and “no worries about the future”.

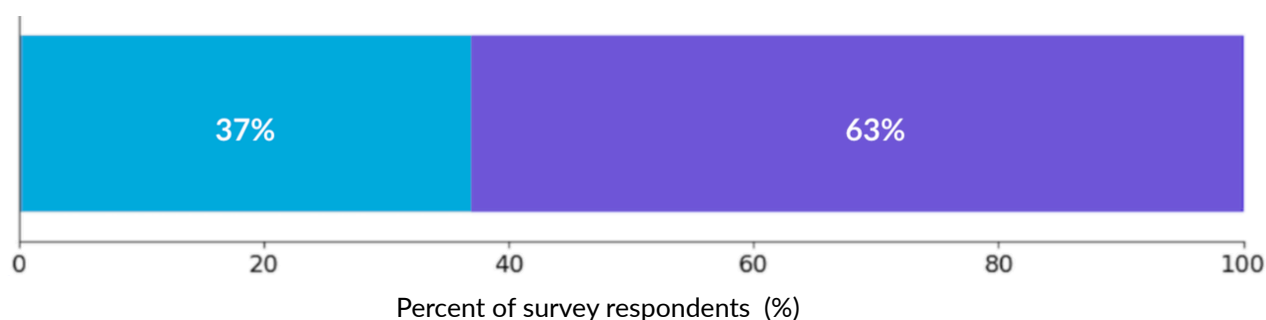
This suggests that public understandings of wealth are grounded in lived experience rather than formal economic definitions. For many participants, wealth is signified by security, stability and the ability to plan for the future and sometimes be impulsive with spending money. As a result, discussions about wealth and taxation are likely to be interpreted through the lens of lived economic security and an ability to spend on luxury items, rather than abstract fiscal concepts, an important consideration for policy communication.

There were few differences in the conceptions of wealth between the different focus groups. Although participants from the 'low' and 'medium' wealth groups were more likely to describe wealth and the idea of being wealthy in terms of the feelings they associate with having wealth, such as “comfort, security” (Group 6 – Low wealth), “stability” (Group 3 – Medium wealth) as well as having “privilege” (Group 6 – Low wealth) and “no worries about the future.” (Group 2 – Low wealth).

Overall, the findings indicate that people tend to understand wealth in relational and practical terms, focusing on what financial resources enable in everyday life. When reflecting on how wealth is acquired, participants commonly contrasted hard work and entrepreneurship with inheritance and unequal starting points. Our survey explores this

tension by asking respondents to choose between two statements, whether most individuals who are wealthy are so because of their own hard work or because of luck and the circumstances they were born into. When asked which statement came closest to their view, 63% of respondents chose that most wealthy people are wealthy because of luck or the circumstances they were born into, rather than solely due to their own hard work (Figure 2.2).<sup>21</sup>

**Figure 2.2. Wealth as a result of luck/ circumstances of birth**



- Most individuals who are wealthy are so because of their own hard work
- Most individuals who are wealthy are so because of luck or the circumstances they were born into

Question: Which statement comes closest to your view?, Base: n = 2,261

Although this structural explanation is the majority view overall, there are notable demographic differences. Women are more likely than men to attribute wealth to luck or circumstances of birth (66% compared to 60%), and younger respondents (aged 16–44) are more likely than those aged 55+ to hold this view (68% compared to 58%). Socioeconomic differences are particularly pronounced: those living in more deprived neighbourhoods (SIMD 1–2) are significantly more likely to attribute wealth to structural factors than those in less deprived areas (74% compared to 57%), as are renters compared to homeowners (76% compared to 59%). Respondents reporting ‘low’ wealth are the most likely to view wealth as structurally determined (79%), while those reporting ‘high’ wealth are more evenly divided, with 51% attributing wealth primarily to hard work.

When asked how people achieve their wealth, focus group participants identified the two options from the survey as the main pathways to wealth, naming either hard work or inheritances. However they generally did not estimate how much of current wealth is obtained through each of the two ways.

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<sup>21</sup> This was a forced-choice question: respondents selected which of two statements came closest to their view with no "Don't know" or neutral option. Results may therefore differ from questions that included additional response options.

“I guess, for me, there's two main sources: number one would be the people who have worked and are self-made, if you like, either through business, corporate, whatever, but, they've earned the wealth. And then there'll be a number of others who have inherited the wealth through family, friends or whatever.” (Group 5 - High wealth)

Many participants also reflected that the two ways of obtaining wealth are often linked, because coming from an affluent background provides people with more opportunities to accumulate more wealth from work.

“I think it's a tiny percentage [who] ever get to the billionaire-millionaire status with hard work and knowledge. Most of it is having had a significant starting point. If you take it like the 100 metres, we're all 50 metres behind the line. They're at 90 metres before they start.” (Group 3 - Medium wealth)

Participants were then asked if how someone achieved their wealth impacts how they view them. Many participants felt that this does not influence their perception of wealthy individuals; their opinions are based on a more holistic view of the person “and how they treat other people.” (Group 6 - Low wealth)

The distinction between ‘structuralist’ and ‘individualist’ beliefs about the source of wealth is commonly identified in the literature as a key determinant for the support for redistributive policies. Using a UK-wide survey, Benson et al. allocate about one third of their sample as ‘structuralists’ and one third as ‘individualists’ with the remaining thirds as being more indeterminate ‘in the middle’.<sup>22</sup> Our results indicate that, when forced to choose between the two opposing statements, more people in Scotland lean towards the structural explanations for wealth inequality.

Taken together, these findings suggest that structural explanations for wealth are mainstream across Scotland. Even though views vary in intensity, concern about inequality is closely linked to perceptions of unequal starting points. More broadly, our research shows that people hold a broad and intuitive understanding of wealth: the technical distinction between income and assets matters less in everyday reasoning than how financial resources translate into life chances, security and opportunity.

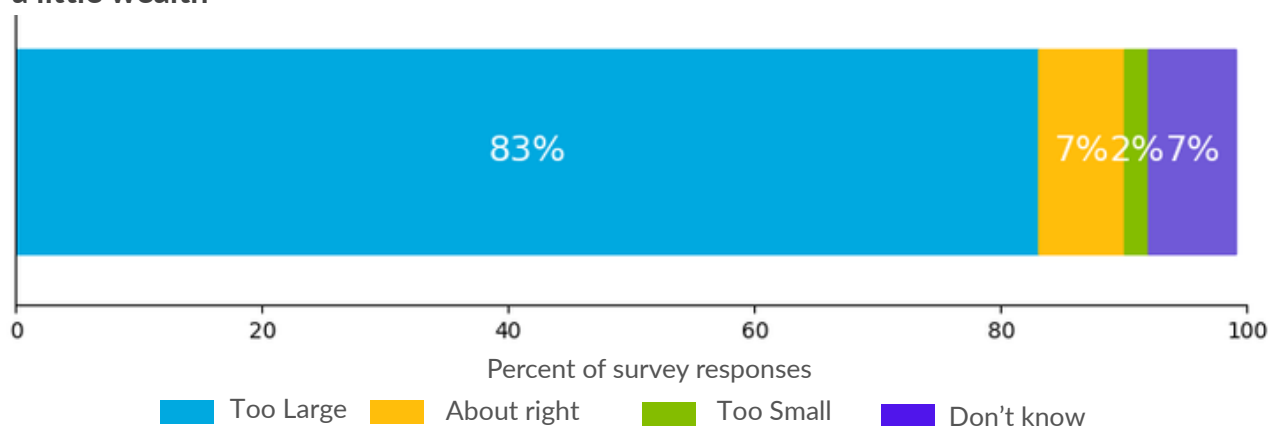
## 2.3 A shared desire for a more equal society

We next examined whether people believe current levels of inequality are acceptable, and what kind of wealth distribution they would prefer instead.

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<sup>22</sup> Benson et al., 2024. [Attitudes to inequality](#). Oxford Open Economics, 3, i39–i63

**Figure 2.3. Perceptions of the gap between those with a lot of wealth and those with a little wealth**



Question: Thinking of wealth levels generally in Scotland today, would you say that the gap between those with lots of wealth and those with little wealth is too large, about right, or too small? Base: n = 2,320

As shown in Figure 2.3, a large majority of four in five survey respondents (83%) reported that the wealth gap between those with a lot and those with little is too large, while fewer than one in ten reported that the gap is about right (7%), too small (2%) or that they didn't know (7%)

Before asking the question, we showed half of respondents a statistic reporting that “according to statistics by the Scottish Government, the wealthiest fifth of households in Scotland own 60% of all wealth, while the poorest fifth of households hold only 1% of all wealth”. The other half of respondents were shown this later on in the survey.

Interestingly, showing the statistic had very little impact on whether people thought the wealth gap is too large. Respondents who had not seen the statistic were slightly more likely to say that the wealth gap is too large (86% vs 81%). The small divergence could suggest that views are largely pre-formed rather than highly sensitive to additional information, but there could also be other factors in play that produce the divergence.

Respondents who reported 'low' wealth were more likely to say that the wealth gap is too large (91%) but this assessment was also shared by a large majority of respondents who reported 'high' wealth (79%).

Even among those in the upper part of the wealth distribution, the dominant view is that inequality has gone too far. This challenges the assumption that support for redistribution is driven purely by narrow self-interest.

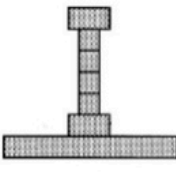
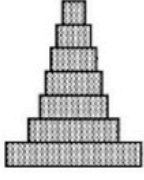
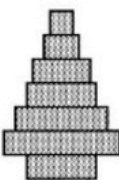
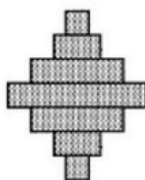
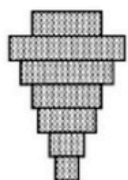
Our results are similar to other research for Scotland and the UK. Polling commissioned by Future Economy Scotland in 2023 found that 81% of Scots think 'wealth is concentrated in the hands of too few people', and only 14% consider that the distribution of wealth 'is about right'.<sup>23</sup> The report “Talking about wealth inequality” for

<sup>23</sup> Insider.co.uk <https://www.insider.co.uk/news/81-scots-think-wealth-concentrated-29934049>

the UK finds that 78% of participants in its control group find that the wealth gap is too large.<sup>24</sup>

To further understand perceptions of the current distribution of wealth in Scotland, survey respondents and focus group participants were shown a number of diagrams showing different shapes of society (Figure 2.4).

**Figure 2.4 Diagrams of different types of societal wealth distributions<sup>25</sup>**

				
<b>Type A</b>	<b>Type B</b>	<b>Type C</b>	<b>Type D</b>	<b>Type E</b>
A small elite at the top, very few people in the middle and the great mass of people at the bottom.	A society like a pyramid with a small elite at the top, more people in the middle, and most at the bottom.	A pyramid except that just a few people are at the bottom.	A society with most people in the middle.	Many people near the top, and only a few near the bottom.

When asked which of the diagrams they thought would best describe Scotland today, more than two thirds of survey respondents picked the two most unequal representations (29% for Type A and 40% for Type B), with the majority of the remainder choosing Type C (16%, Figure 2.5).

When we subsequently asked survey respondents which of the diagrams they want Scotland to be like in an ideal world, the responses painted the opposite picture. A large majority of respondents picked the two most equal distributions (51% for D and 28% for E), with Type C again in third place with 11% (Figure 2.5).

These results are similar to those obtained by the Fairness Foundation when using the same graphical representation and question in a UK-wide poll in 2023.<sup>26</sup> While the overall picture is very similar, the Fairness Foundation polling shows slightly fewer respondents picking the most unequal pictures as representative of current society, and also slightly fewer respondents picking the two most equal pictures. But these differences are small and we are not able to tell whether they are statistically significant or a result of random chance. A poll by YouGov in 2017 also found that UK

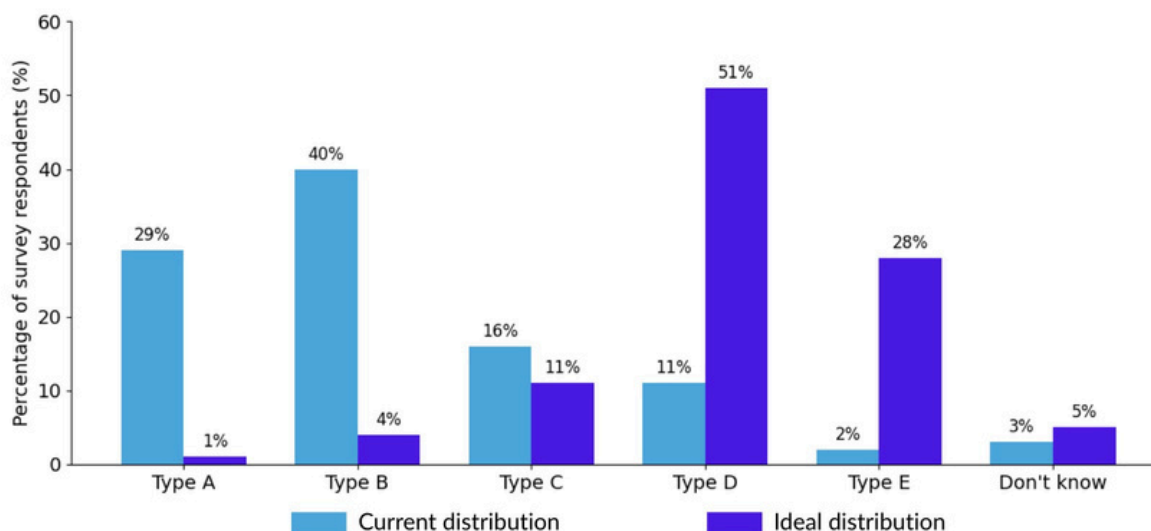
<sup>24</sup> Kerr, S., Vaughan, M. and Opell, A. (2025) [Talking about wealth inequality](#). York: Joseph Rowntree Foundation

<sup>25</sup> Question taken from Fairness Foundation, 2023, [National Wealth Surplus](#) who cite the [ISSP social inequality survey 2019](#) as source.

<sup>26</sup> Fairness Foundation, 2023. [National Wealth Surplus](#)

participants preferred the wealth distribution to be much more equal, showing that such attitudes have persisted for some time.<sup>27</sup>

**Figure 2.5. Perceptions of current vs ideal distribution of wealth in Scotland<sup>28</sup>**



Questions: Which do you think best describes Scotland today? (n=2320) Which would you prefer Scotland to be like, in an ideal world? (n=2312)

The assessment of current levels of inequality, and desire for a more equal distribution was evident across different categories of respondents and wealth levels, even if there were some differences between categories

Those in lower social grades (C2DE) and more deprived neighbourhoods (SIMD 1-2) were more likely to think that Type A best describes Scotland today than their peers in higher grades (ABC1) and less deprived neighbourhoods (SIMD 3-5). Similarly, those who rent their home or reported having 'low' wealth were more likely to believe that Scottish society most closely resembles Type A than those that own their home (38% for renters vs 26% for home owners) or reported having 'high' wealth (39% 'low' wealth vs 19% 'high' wealth).

Responses in the focus group discussions largely reflected those in the survey, with some small differences. Type B and C were the most popular choices for describing current society in Scotland, with Type A being less popular than in the survey. Although many participants struggled to settle onto one Type and were undecided between two (or more) of the diagrams.

<sup>27</sup> YouGov, 2017. [How evenly should income and wealth be spread in the UK?](#)

<sup>28</sup> Where percentages do not sum to 100%, this is due to rounding or multiple answers. Aggregate percentages (e.g. 'agree'/'disagree') are calculated from the absolute values. Therefore, aggregate percentages may differ from the sum of the individual scores due to rounding of percentage totals.

Some participants who picked Type A or B emphasised their perception that there are only a small minority at the top of the wealth distribution and many more towards the bottom:

“I think it was split between A and B. The bottom bit should be a lot bigger. There's a lot of poverty in Scotland, people going to food banks.... The richer people have the money. You hear about people, you see adverts about kids going to school with no breakfast inside them and it's just not right at all.” (Group 3 – Medium wealth)

Participants who picked Type C often agreed that there is a small minority at the top and most of the people closer to the bottom. But they perceived the very bottom level to be smaller. For example, one participant argued that the social security system would stop the the proportion of those who are in the very bottom level of the distribution from becoming as large as it appears in B:

“I would say it would be one of the middle ones, B or C certainly, because there is a smaller percentage at the top that have got a majority of wealth. I might head towards C as being the bottom because there are opportunities in Scotland for people to get benefits in. Although I said there might not be a lot of jobs available, there is an opportunity for training for different options for income.” (Group 4 – Medium wealth)

Several focus group participants were conscious that their and other people's perceptions would be influenced by their surroundings, like their job or neighbourhood, and that people tend to surround themselves with those from similar backgrounds. For example, one participant who thought Scotland was between A and B explained that their work and the economic circumstances where they live shaped their decision:

“I suppose the lens through which I kind of see the world is that there's so much inequality, poverty, homelessness, all these kind of like, issues, difficulties. So yeah, I suppose I was thinking more kind of like regionally and then as I say, specific to my job as well.” (Group 6 – Low wealth)

While another participant suggested that:

“I think, if you're in the lowest possible category, you'll know more people in that same category, so it'll feel like there's more people in the same situation as yourself. Just like, if you're in the top 1%, you generally are surrounded by people of a similar wealth, so, to you, everybody's doing well, because that's the people that you surround yourself with.” (Group 4 – Medium wealth)

When turning towards their vision for an ideal world, all focus group participants preferred Scotland to look like Type D or Type E, in line with survey results.

When sharing their rationale, those who thought Type D would be ideal tended to focus on the fact that this diagram features less individuals at the bottom of the distribution and many thought it seemed the most “fair”. One participant said they chose D because “it’s just a fair looking society,” (Group 2 – Low wealth) while another highlighted that they chose D because “you’re in a healthy place if the majority of your population are in that, kind of comfortable enough zone, but you’re still always going to have obviously outliers, top and bottom.” (Group 4 – Medium wealth). Some participants also considered Type E to be unrealistic.

Those who preferred Type E often discussed how having more people at the top of the distribution would allow them to live better lives. One said, “Why should so many people be in the middle [as in Type D] than actually E with a lot of people being at the top?” (Group 6 – Low wealth)

Some also selected E because it depicts the fewest people in the bottom rungs: “I would say E because obviously the part of the pyramid [at the bottom] is very small and that’s really what we want: people not to be poor, to have a bit more money to spend on things.” (Group 3 – Medium wealth)

While clearly identifying Type D and Type E as more desirable societies, most of the focus group participants were not optimistic about achieving such distributions in the near future, as it would require reforms that would challenge the reinforcing cycle of wealth accumulation. Change was thought to not be in the interest of those at the top of the distribution, who were generally considered to hold most of the power in society, as they would prefer to maintain their wealth rather than share it. Similarly, some participants highlighted the “vicious” cycle of intergenerational poverty, which they thought made reaching the ideal society unachievable.

“I think that just, I suppose, comes back to exactly what you were saying about the cyclical nature of poverty, inequality and how it feeds through generations. It’s so difficult to undo and fix, particularly with the amount of damage that’s been done... substance use, mental health difficulties, all that kind of stuff. There’s so many factors at play. So, yeah. Will it be achievable? Probably not. But you’d like to keep some kind of hope.” (Group 6 – Low wealth)

The contrast between perceptions of current reality and preferred outcomes is stark: most people believe Scotland resembles a highly unequal society, yet overwhelmingly favour a far more equal one.

Most of all our results show that people in Scotland care about each other. Focus group participants chose more equal distributions as desirable because they considered them to be good for society at large, and particularly for those currently trapped in poverty, not because they would offer more opportunities for personal advancement. As one participant expressed:

“In terms of what type of society would I like Scotland to be, I think it's one where there's less of a kind of 'us and them', you know, 'the rich versus the poor', [whereas] that gap just keeps getting wider and wider. But one where, I guess we design a system - how you do it, I don't know - but where everybody has security and dignity. Like there's a minimum basic level that just, on a human kind of level, will just give people that security and dignity, opportunity.” (Group 5 – High wealth)

Overall, our research demonstrates a widely shared desire for a more equal society, expressed in collective terms centred on dignity, security and fairness rather than personal advancement. The survey responses show a very high level of agreement across the population. The focus groups sparked insightful discussions, highlighting the ability of participants to discuss the kind of society that we want to be in a nuanced and thoughtful way.

## 2.4 The impacts of wealth inequality

We then examined whether respondents viewed current levels of inequality as beneficial or harmful.

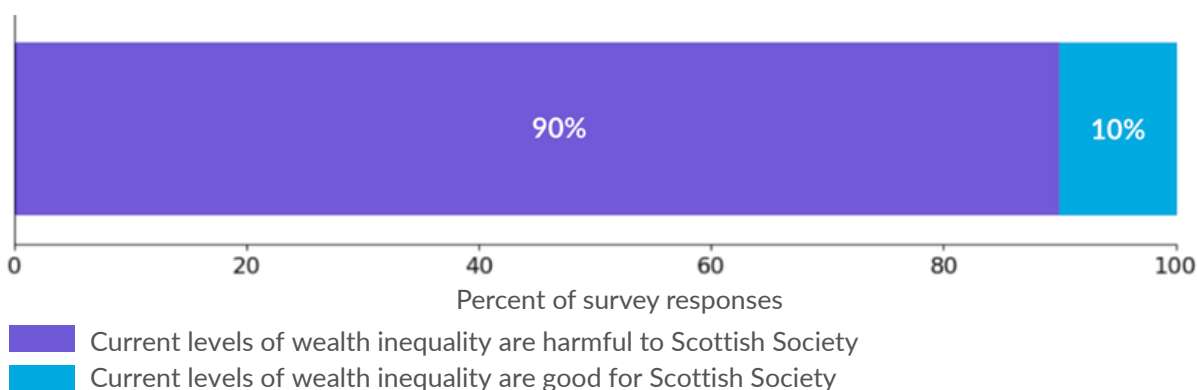
Survey respondents were provided with two opposing statements on whether current levels of wealth inequality are good for or harmful to Scottish society and asked to select the statement that comes closest to their view (Figure 2.6).<sup>29</sup>

A vast majority – nine in ten (90%) - selected that current levels of wealth inequality are harmful to Scottish society, while only one in ten (10%) selected that current levels of wealth inequality are good for Scottish society. This indicates a strong perception that inequality has wider social consequences.

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<sup>29</sup> This was a forced-choice question: respondents selected which of two statements came closest to their view with no "Don't know" or neutral option. Results may therefore differ from questions that included additional response options.

**Figure 2.6 Current levels of wealth inequality are good/ harmful to Scottish Society**



Question: Which statement comes closest to your view? Base: n = 2,244

Those who reported 'low' or 'medium' wealth were more likely to think that current levels of wealth inequality are harmful to Scottish society (93%). Even among respondents reporting 'high' wealth, 86% viewed current levels as harmful.

The idea that inequality is damaging commands support across wealth groups. This is clearly a mainstream position rather than a marginal one.

In the focus groups, participants identified several pathways through which inequality negatively affects society. Most participants were concerned about wealth inequality because it leaves more people in poverty at the bottom of the distribution with detrimental impacts on their lives.

Participants described a myriad of different impacts on the lives of those in poverty; some specifically identified housing insecurity, poorer health outcomes and broader impacts on wellbeing. They felt wealth inequality impacts every part of one's life, and one individual claimed aggregate "happiness" would be improved with reduced inequality:

"I think that if you don't have a lot of assets and you don't have a high level of income, then it can affect every aspect of your life. Somebody already touched on the mental health aspects. You know, there's anxiety linked to that. There's depression, self-esteem, self-worth and ultimately happiness. And I think there's lots of studies about Scandinavian countries who have a higher level of happiness. How you measure happiness, I do not know. But in general, I think because, if there's less wealth inequality, you generally have a happier population." (Group 5 – High wealth)

Participants also showed awareness of some of more indirect mechanisms through which inequality is perpetuated, particularly reduced opportunities and lower social mobility for those at the bottom of the wealth distribution:

“The way schools are just now and stuff. I think the learning capacity, it's certainly down... it's hard if you're coming from a deprived background... and you, as a child are quite clever and have great ambitions, [you] may struggle to achieve going to college, going to university without some form of help. And the parents might not be able to help you there and there might not be such help. So, they just end up falling away to the side and not achieving their true goals sometimes.” (Group 6 – Low wealth)

Although the dominant view was that inequality is harmful, this position was sometimes qualified. Some participants voiced support for the idea that some level of inequality is beneficial and unavoidable in society and that wealthy individuals can support society positively, through paying taxes, supporting businesses and creating jobs. One said, “you're always going to have people at the top, people in the middle and people at the bottom. It's a fact of life.” (Group 2 – Low wealth)

Another clarified that they thought wealth inequality in and of itself is not the issue; rather, it's the lack of wealth at the bottom and the low standard of living which accompanies it:

“There will always be somebody relatively poor. But if the amount of money they have, it's sufficient to allow them to have a decent standard of living given their skills, talent, work ethic, all the rest of it, then that's the important thing for me... who cares whether there is remaining inequality.” (Group 1 – High wealth)

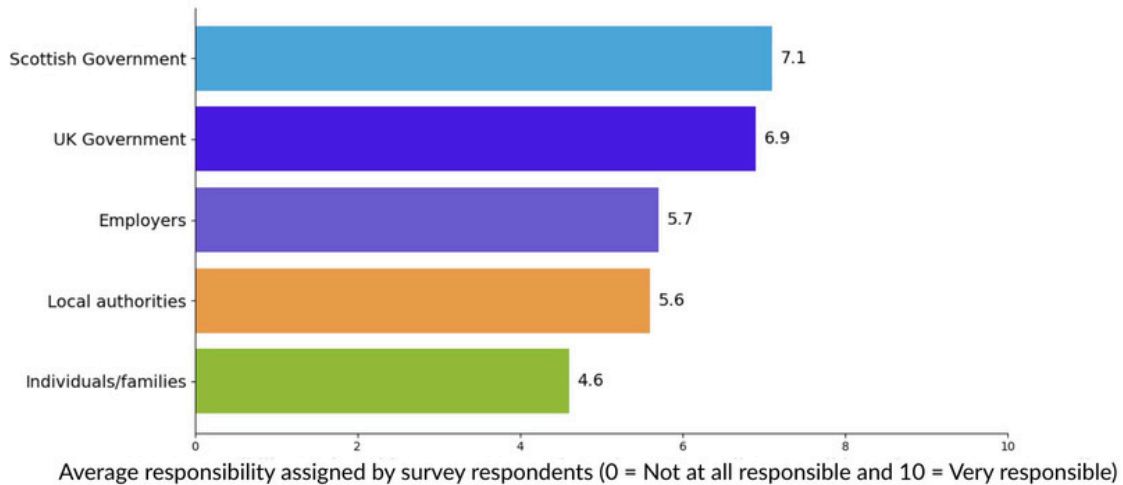
For some participants, the primary concern was not inequality per se, but unacceptable living standards at the bottom. This distinction between “inequality” and “poverty” has implications for how arguments about redistribution are framed.

When it comes to the question of who has the responsibility to tackle wealth inequality, survey respondents put the responsibility for tackling wealth inequality squarely on the shoulders of the Scottish and UK Governments. When asked how responsible they are for tackling wealth inequality on a scale from 0 to 10, both governments received an average score of around 7 out of 10 (Figure 2.7).

In contrast, employers and local governments are seen as less responsible with average scores of 5.7 and 5.6, and individuals/families receiving an even lower score of 4.6.

This distribution of responsibility reinforces earlier findings in the report: wealth inequality is widely understood as a structural issue requiring institutional and governmental action, rather than primarily a matter of individual behaviour or personal responsibility.

**Figure 2.7. Average (mean) responsibility for tackling wealth inequality in Scotland**



On a scale of 0-10, with 0 being “Not at all responsible” and 10 being “Very responsible”, how responsible do you think the following groups are for tackling wealth inequality in Scotland? Base n = 2,312

Three core findings emerge from this section. First, there is broad agreement that wealth inequality in Scotland is too high and harmful. Second, most people believe wealth is shaped significantly by structural advantage rather than purely individual effort. Third, while there is strong support for a more equal society, many doubt whether meaningful change is achievable.

Taken together, these findings suggest that public opinion in Scotland is unlikely to be the principal obstacle to action on wealth inequality. Rather, the challenge lies in translating widely shared concerns into credible and feasible policy change.

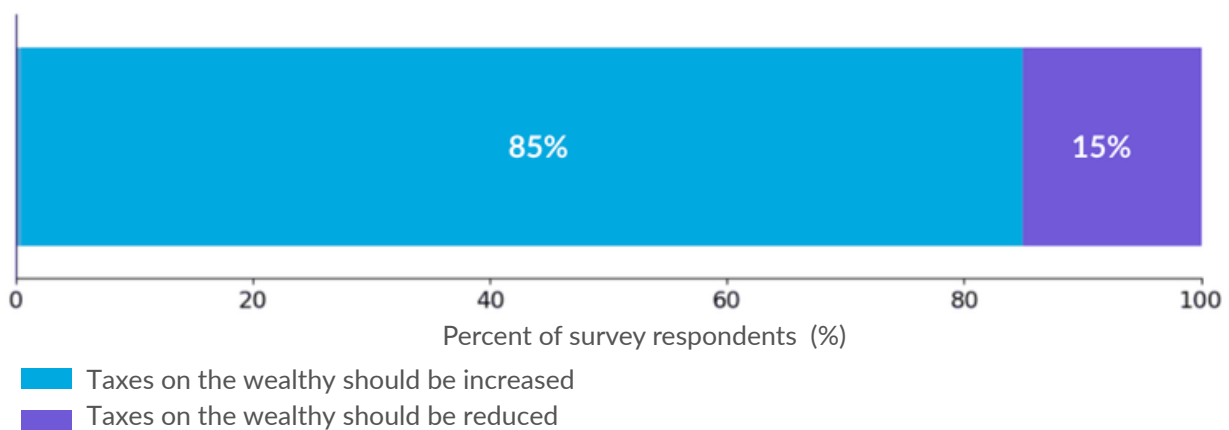
## 03 Taxing the wealthy is popular

### 3.1 General support for taxing the wealthy

Our polling shows a clear preference for taxing the wealthy more, rather than less.

Survey respondents were provided with two opposing statements on whether taxes on the wealthy should be increased or reduced and asked to select the statement that comes closest to their view. 85% of respondents selected the statement that taxes on the wealthy should be increased (Figure 3.1).<sup>30</sup>

**Figure 3.1. Taxes on the wealthy should be increased/reduced**



Question: Which statement comes closest to your view?, Base: n = 2,267

High levels of agreement are evident across the wealth distribution. Of those respondents reporting 'low' wealth or considering themselves below average wealth, more than 90% chose the statement that taxes on the wealthy should be increased.

But even among wealthier respondents large majorities selected that tax increases for the wealthy are closer to their view than tax reductions. More than 80% of respondents who consider themselves to be more wealthy than the average chose this statement. Similarly, more than 75% of respondents who report 'high' wealth chose the statement to increase taxes on the wealthy.

Even among those who might plausibly expect to contribute more under such policies, support remains robust. This challenges the assumption that backing for progressive taxation is driven solely by narrow self-interest.

<sup>30</sup>This was a forced-choice question: respondents selected which of two statements came closest to their view with no "Don't know" or neutral option. Results may therefore differ from questions that included additional response options.

These findings align with those obtained in similar surveys. A survey commissioned by Oxfam Scotland in 2025 showed that 68% of respondents think the richest should pay more in tax.<sup>31</sup> A UK-wide Survation survey from 2025 found that 57% of respondents "strongly agree" or "somewhat agree" with the idea of the government introducing taxes on the wealth of the richest people in society, with only 19% of people disagreeing.<sup>32</sup>

It is likely that our response of 85% is somewhat higher than these polling results, because our respondents had to choose between the two opposing statements without the possibility of choosing a neutral option. Although other polling also shows that support for taxes on the wealthiest can reach high numbers when the threshold for the wealth tax is defined and set high, e.g. on total wealth over £10 million<sup>33,34,35</sup>, or when it is specified what public services the increased revenue will be spent on.<sup>36</sup>

In our focus groups, many participants framed higher taxation in terms of fairness and proportional contribution.

As one participant stated:

"I think if you've got the money, you pay the tax. I'm quite happy to pay a higher tax if it helps people who are less off, who are less wealthy than myself... I'm happy to do that and I'm happy to live in Scotland and I'm happy that we pay a higher tax." (Group 1 – High wealth)

Others emphasised that increases should be progressive and weighted towards those at the top of the distribution. One participant argued that tax rises should be "more focused at the top" (Group 4 – Medium wealth), while another noted that public support would depend on whether "you tax the ultra-rich much higher and more consistently than we do" (Group 5 – High wealth).

At the same time, some participants expressed caution about implementation and effectiveness. Concerns were raised that those "at the top" would "always find ways to get around it" (Group 6 – Low wealth), and that policies would need "enough checks and balances to ensure that [they weren't] easy to skirt around" (Group 4 – Medium wealth).

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<sup>31</sup> Oxfam, 2025. [Scots say: increase taxes on the richest, rather than make cuts to public spending](#)

<sup>32</sup> The Mirror, 2025. [EXCLUSIVE: New poll shows how public feel about wealth tax on super-rich](#)

<sup>33</sup> Oxfam, 2025. [Scots say: increase taxes on the richest, rather than make cuts to public spending](#)

<sup>34</sup> Institute for Government, 2025. [Wealth taxes](#)

<sup>35</sup> Matthew Smith, 2025. [What tax reforms would Britons support? YouGov](#)

<sup>36</sup> TUC, 2025. [Public overwhelmingly back wealth tax package to fix public services and rebuild Britain – new TUC poll](#)

These concerns were centred on enforcement and design rather than opposition to progressive taxation in principle.

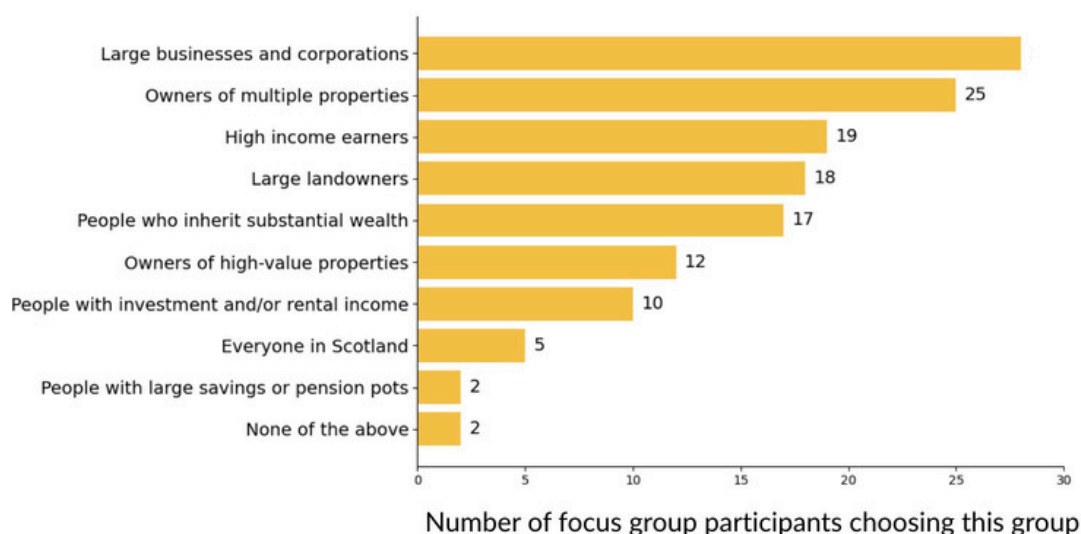
Participants expressed mixed views about the economic impacts of higher taxes, especially on the wealthy. While some expressed concerns that taxing the wealthy and corporations would lead to reductions in investment or a 'brain drain', others considered that such concerns should not stand in the way of redistribution. For example, one participant suggested that a balance needs to be struck:

"I think as well that people sort of get nervous about introducing this because what if we have that 'brain drain'?... I suppose there is a line to be drawn there, but you shouldn't be scared to take those difficult decisions against the really high earners or the ones who have been spoken about there... you need to, I guess, hammer them enough to help with the inequality issue. But by the same token, watch how much you're hammering them that you don't just lose them completely."  
(Group 4 - Medium wealth)

Focus group participants were asked to consider a scenario in which the government decided to raise taxes and given a list of groups of people who could be asked to pay more in taxes. Participants were then asked to complete a poll asking who they thought should pay more in taxes in this scenario, being able to select as many groups as they liked. 34 of the 38 participants responded to the poll (see Figure 3.2).

The polling in the focus groups was used to elicit the views of the participants and to initiate further discussion. They give an indication of preferences, but do not necessarily show a representative view of the Scottish population. Of the groups shown, the majority of participants (28) selected that large businesses and corporations should be asked to pay more. Closely behind, 25 participants selected that owners of multiple properties should be asked to pay more, followed by the 19 who selected that high income earners should pay more, the 18 that selected that large landowners should pay more and the 17 that selected that people who inherit substantial wealth should pay more.

Figure 3.2. Groups who should pay more tax



Participants reflected that they chose large businesses and corporations to pay more tax because they considered them to be very wealthy and not contributing their fair share to society.

“I think my main one would be large businesses and corporations because you hear about it all the time, all these businesses making so many millions and billions in profit and it's going to the shareholders in huge, huge pay rises or in bonuses when they're already substantially wealthy. So, I do believe that they should contribute more to distributing the wealth.” (Group 4 – Medium wealth)

Most participants also said owners of multiple properties should be required to pay more taxes. They saw those who own multiple properties as monopolising housing in different areas and reducing the supply of housing for other potential buyers or renters, including those looking for adequate social housing. For example, one participant stated:

“My thinking was the multiple properties, purely for the fact of people generating little business tycoons for themselves and like private landlords then owning all these buildings and charging like an arm and a leg for them... I think if you're somebody going around specifically in an area that's, say, lower income, buying up four or five properties to then charge higher than average rent, it's a little bit morally incorrect. And I think that would also lead to the point: if they're being taxed higher, that should go to the tenant, not the government. But that's another argument.” (Group 2 – Low wealth)

The discussions demonstrate that participants draw a distinction between ordinary households and major corporate actors. This distinction suggests that public thinking differentiates between everyday economic participation and perceived structural advantage.

Taken together, these findings indicate that increasing taxes on the wealthy commands broad legitimacy in Scotland. Responsibility for action is placed firmly with government, and public opinion does not appear to be a significant barrier to progressive reform.

### **3.2 Support for more broad-based tax increases**

Our research shows that the public expects those with the greatest resources to contribute first where additional collective investment is required.

Given the scale of current fiscal pressures facing Scotland, taxing only the wealthiest is unlikely to generate sufficient revenue on its own. In addition to higher taxes for the wealthiest, broader tax rises across the population will be needed.<sup>37</sup>

Our research suggests that substantial sections of the population are open to broader tax rises, provided they are clearly linked to sustaining public services and designed progressively.

We provided survey respondents with two opposing statements about taxes: that taxes should be increased to invest in public services, or should be reduced, even if that means cuts to public services in Scotland. They were asked to select the statement that comes closest to their view.

Two in three (67%) selected that taxes should be increased to invest in public services in Scotland, while one in three (33%) selected that taxes should be reduced, even if that means cuts to public services in Scotland (Figure 3.3).<sup>38</sup>

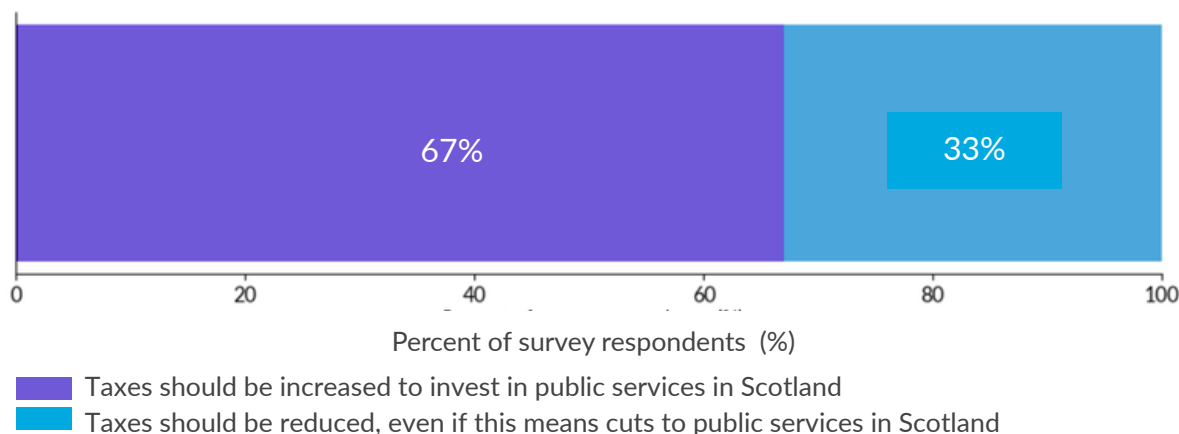
Those who reported 'low' household wealth were more likely to support tax increases (70%) than those who reported a 'high' household wealth (64%), although among the latter it is still a majority that chose the option to increase taxes.

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<sup>37</sup> Castro, J.-P., Wheatley, H., 2026. Scotland's Budget: Tough Choices Delayed, Not Avoided. Future Economy Scotland

<sup>38</sup> This was a forced-choice question: respondents selected which of two statements came closest to their view with no "Don't know" or neutral option. Results may therefore differ from questions that included additional response options.

**Figure 3.3. Taxes should be increased to invest in public services/ reduced, even if that means cuts to public services**



Question: Which of these statements comes closest to your view? Base n= 2,241

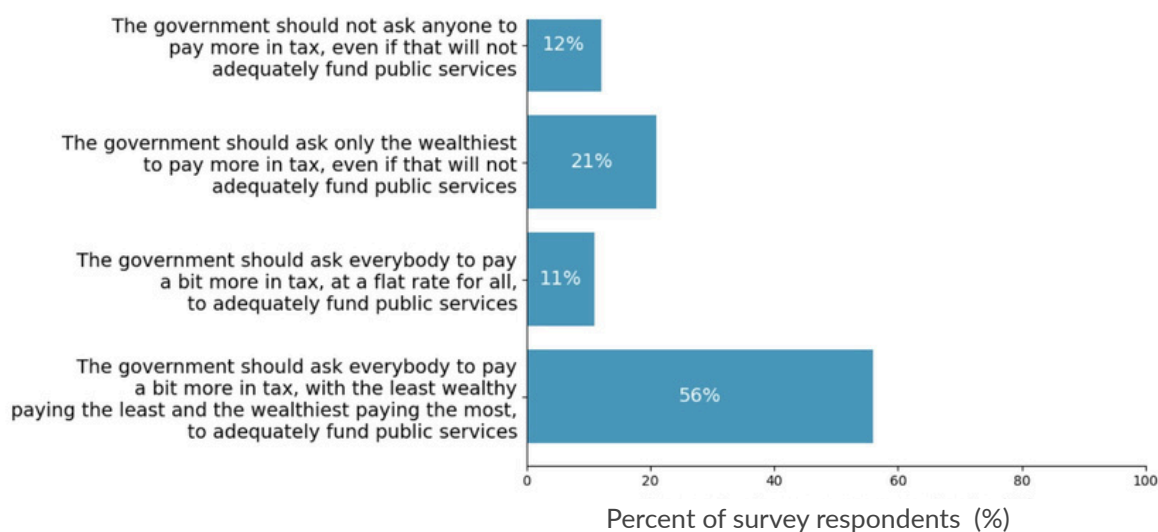
To investigate the trade-offs inherent in tax and spending decisions more specifically, we used another question to present survey respondents with a number of different statements setting different approaches to tax rises:

- The government should ask everybody to pay a bit more in tax, with the least wealthy paying the least and the wealthiest paying the most, to adequately fund public services.
- The government should ask everybody to pay a bit more in tax, at a flat rate for all, to adequately fund public services.
- The government should ask only the wealthiest to pay more in tax, even if that will not adequately fund public services.
- The government should not ask anyone to pay more in tax, even if that will not adequately fund public services.

Subsequently, respondents were asked to select the statement that comes closest to their view.

Over half of respondents chose the first statement describing progressive increases in taxation (56%), while 21% chose the statement that the government should only ask the wealthiest more tax, even if that would not adequately fund public services. Much smaller proportions chose the other two statements of a flat rate (11%) or no tax increases (12%, Figure 3.4).

Figure 3.4. Views on different forms of tax increases



Question: Which of the following statements come closest to your view? Base n= 2.299

This suggests that while there is strong support for targeting the wealthiest first, a majority are open to broader progressive taxation when it is explicitly linked to sustaining public services.

There was no significant difference in the proportion of those with 'low' or 'high' wealth that preferred a progressive tax for all. But those with 'low' wealth were more likely to support solely raising taxes on the wealthy than those with 'high' wealth (29% compared to 12%), while those with 'high' wealth were more likely than those with 'low' wealth to support a flat rate tax for all (15% compared to 8%) or no tax increases (15% compared to 8%).

Although about half or more, regardless of gender or age, preferred a progressive tax levied on everyone, in order to adequately fund public services, women were more likely than men to select this option (62% compared to 50%), while men were more likely to support no tax increases at all (15% compared to 8%). Similarly, older age groups (45+) were more likely than the youngest (16-34) to prefer a progressive tax for all (61% for older age groups compared to 47% for the youngest). In contrast, the youngest age group was most likely to prefer a tax on the wealthiest, even if that will not adequately fund public services (31% for the youngest age group compared to 16% for older age groups).

Gender differences are a recurring theme throughout the survey. In addition to the difference mentioned above, women were more likely than men to select that taxes should be increased to invest in public services (71% compared to 62%). While a minority of both genders selected a reduction in taxes even if that results in cuts to

public services, men were more likely to select this option than women (38% compared to 29%).

These differences in attitudes to taxation are consistent with women's higher levels of concern about wealth inequality. Women were more likely than men to select that current levels of wealth inequality are harmful to Scottish society (92% compared to 87%), and women were more likely than men to think that the gap between those with a lot of wealth and those with a little wealth is too large (85% compared to 81%).

These differences align with wider patterns in the survey, where women expressed greater concern about wealth inequality and its social consequences. Given women's lower average wealth, the gender dimension of wealth taxation warrants particular attention.

While these differences are small, they are not due to random chance. They suggest that wealth taxation intersects with gender inequality. Women hold lower average wealth than men and are more affected by underfunded public services and social security, because they provide more unpaid care work, do less paid work and earn less and are therefore more reliant on public services and social security.<sup>39</sup> Given this, taxing wealth to support public services would contribute to reducing gender inequality.

Overall, the survey results indicate that the majority of people across Scotland are open to paying more tax to fund public services, if increases are progressive. There is a substantial minority, however, who are not supportive of higher taxes, at least not on a broad basis, even if this leads to cuts in public services.

These survey results were reflected in focus group discussions, where most participants accepted that taxes would need to increase to sustain public services. A few even said they would be willing and "happy" to pay more tax to ensure that public services continued to deliver for them and their communities.

"If you can, you should. I think it comes down to that. If I'm in a position where I'm able to, then I'll, you know, I would happily pay a wee bit more."  
(Group 4 – Medium wealth).

Some agreed that an increase in tax and public funds was necessary but caveated that the increase should be targeted towards the highest earners to be most fair and effective.

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<sup>39</sup> [Women's Budget Group, 2025. The Gender Wealth Gap in Great Britain - A gendered analysis of wealth, assets and the role of wealth taxation in tackling inequality](#)

“As long as it's proportional throughout society, I think that's okay. And then I think there could be additional tax on people that are maybe in very financially secure situations, like our top percentage income earners, the people with the really large businesses and corporations. But I think there's nothing wrong with everyone paying a little bit more for the services that everybody in this country needs.” (Group 2 – Medium wealth)

But the focus groups also revealed why some people are more hesitant to support broad-based tax increases.

One key concern related to the high cost of living and how higher tax rates would affect people who are already struggling.

“I'm thinking about in this day and age, when you've got people that are choosing between feeding their kids or warming their house... those people that are already struggling for maybe what we would all think of as a decent salary is pretty much just keeping the lights on. I think that's that kind of level that more taxation would really cripple them” (Group 5 – High wealth).

Other participants were sceptical about higher taxes because they did not think they would be spent well, or they were worried that it would discourage people from working harder.

“There is not enough focus on the inefficiency of [government bodies]. So, for me, the increased tax rates in Scotland is literally going into a black hole. We don't have a balance. I for one, would be comfortable and potentially supportive of tax increases if the money was spent wisely. But I've got zero confidence.” (Group 5 – High wealth)

“Top 1% pay 30% of the tax, you know, so we already have a pretty progressive tax system in the UK, and even more so actually in Scotland. And if you keep putting the tax up, eventually folk won't bother working. It's like somebody's friend was saying they're thinking of [their income] tipping into the next tax bracket and then why the hell would I bother [seeking a promotion or higher income]? Well, that's what happens. People don't bother working any harder because they'll say that the government would take most of it. So, you've got to be careful.” (Group 1 – High wealth)

Finally, some asserted that taxes should be reduced, as they felt they are “far too high in Scotland” (Group 1 – High wealth). One also argued that, by reducing taxes, people would have more disposable income, which would create more consumption and expenditure, improving the economy: “you cut taxes, that's more money in people's

pockets, which is then more spending. The more money that you spend, the more that comes into the country and the better it would be.” (Group 2 – Low wealth)

Our results seem to align with other research for Scotland. For example, a majority of people in Scotland would support an increase in support for people in poverty, even if it would lead to a small increase in their taxes<sup>40</sup>. Or that slightly more people in Scotland would choose tax increases than spending cuts to improve public finances, albeit with a considerable proportion of respondents choosing “Don’t know”.<sup>41</sup>

While these findings present snapshots, there is some evidence that trends in public attitudes are moving against tax rises. The latest findings from the British Social Attitudes survey finds that 41% of people would prefer to keep taxes and spending on public services the same, 35% would like to increase tax and spending and 19% would like to reduce tax and spending.<sup>42</sup> For comparison, in 2017 the proportion of respondents preferring to reduce tax and spending was only 4%.

Our research shows that concerns about impacts of further taxes in the face of the cost of living crisis represent a key concern for people. This is somewhat separate from general attitudes to redistribution. Our survey shows that the majority of respondents who are against broad-based tax rises, would still prefer higher taxes on the wealthy (Figure 3.4). It is interesting that this attitude is particularly prevalent among younger respondents.

The findings indicate that Scotland retains a majority in favour of progressive tax increases to fund public services, but this support is conditional. Backing is strongest where the wealthiest are asked to contribute first, and more fragile when increases extend more broadly. Cost of living pressures and low trust in government spending weaken enthusiasm for across-the-board rises.

This has clear political implications. Broader-based tax increases are more likely to be acceptable if they are explicitly progressive and clearly led by visible contributions from those with the greatest wealth. Fairness and sequencing matter. Starting at the top of the distribution strengthens legitimacy and makes wider contributions more defensible.

These findings suggest genuine political space for progressive tax reform. Public opinion does not close down the option of wider increases. Sustaining support, however, will depend on credible design, clear communication, and demonstrable public benefit.

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<sup>40</sup> IPPR Scotland, 2022: [Towards a living income: Short-term action towards a long-term ambition](#)

<sup>41</sup> IPPR Scotland, 2025. [Scotland: Taxed enough already? Maybe not.](#)

<sup>42</sup> Curtice, J., Scholes, A., Morton, G., Thaker, M. 2026. [British Social Attitudes 43: A first look](#). National Centre for Social Research.

### 3.3 Support for specific tax options

High levels of general support for higher taxes on the wealthy, are reflected in substantial backing for specific wealth tax measures.

In our polling, we asked respondents whether they support or oppose five key tax policies, namely to:

- Introduce a tax on private jets landing and taking off from airports
- Reform council tax so that high-value properties pay more
- Introduce an annual tax on all wealth paid by the wealthiest households
- Charge a one-off wealth-tax paid by the wealthiest households
- Introduce a tax on all land and property based on land values

All these policy options, or similar, have at various points been proposed as potential actions for the Scottish Government within devolved powers.<sup>43,44,45</sup> However there is now a growing consensus that the general wealth tax options would likely require cooperation from the UK government.<sup>46,47</sup> This highlights the importance of distinguishing between political support and institutional feasibility.

In the survey, all of the options received positive support on balance, with more respondents supporting than opposing them (Figure 3.5).

Three options received support from more than 50% of respondents, including a private jet tax, reforms to council tax, and the annual wealth tax.

Support for these three policies is much stronger among respondents who report 'low' levels of wealth or who consider themselves to own below average wealth. But they still receive majority support even from 'high' wealth respondents who are more likely to be impacted by these policies.

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<sup>43</sup> Reed, H., Landman economics, 2023. [Raising taxes to deliver for Scotland](#). Commissioned by STUC.

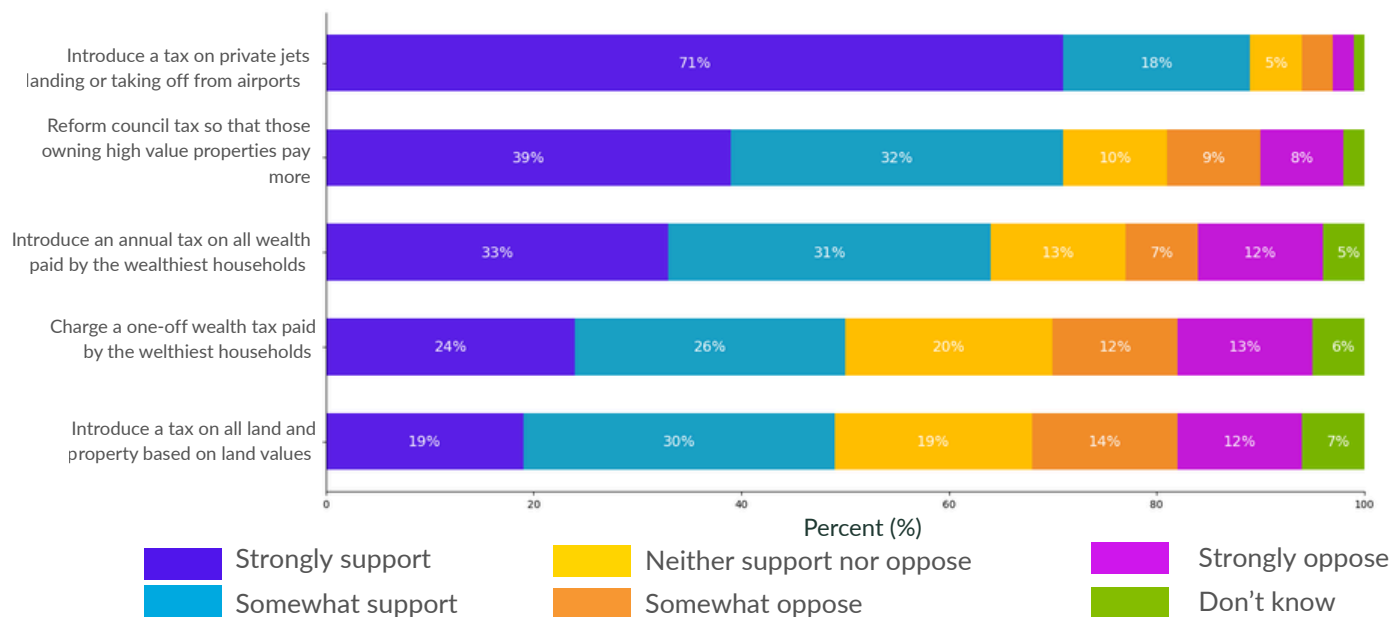
<sup>44</sup> Laurie Mcfarlane, 2023. [Land reform for a democratic, sustainable and just Scotland](#). Future Economy Scotland.

<sup>45</sup> Oxfam Scotland, 2024. [Cleared for take-off: A private jet tax for Scotland](#).

<sup>46</sup> STUC, 2025. [Taxing wealth for a fairer and greener Scotland](#)

<sup>47</sup> Macfarlane, L. et al.. 2026. [Funding Scotland's Future: Tax Reform for a Just Transition](#). Future Economy Scotland.

**Figure 3.5. Support/ opposition for tax measures to tackle wealth inequality**



Question: To what extent would you support or oppose the following taxes that some have suggested could be used to tackle wealth inequality? Base: n = 2,318

For respondents reporting more than £300,000, the number of respondents who “strongly support” or “somewhat support” these three policies is still above 50% (Table 3.1). The same applies for respondents who consider themselves to have more than average wealth. And for home owners, 67% ‘strongly support’ or ‘somewhat support’ council tax reform so that owners of high-value properties pay more.

This indicates that support is not confined to those who would be unaffected by reform.

Focus group discussions help explain this support for progressive wealth taxation. Many participants framed higher taxes in terms of fairness and proportional contribution. As one participant explained, taxation should be “properly progressive”, where “those at the very lowest end pay a very, very tiny amount more and those at the higher end, as you go up through the tax bands, pay considerably more.” (Group 3 – Medium wealth).

**Table 3.1. Support expressed by survey respondents for different policies, split by wealth groups. Includes respondents answering “strongly support” and “somewhat support”.**

<b>Policy proposal</b>	<b>Low wealth</b>	<b>Medium wealth</b>	<b>High wealth</b>	<b>Overall support</b>
Tax private jet take-offs and landings	93%	89%	86%	86%
Reform council tax so high-value properties pay more	85%	75%	58%	71%
Annual wealth tax on all wealthiest households	79%	65%	51%	63%
One-off wealth tax on the wealthiest households	61%	50%	39%	49%
Land value tax on land and property	60%	50%	45%	49%

Note: Percentages represent the share of respondents supporting each policy within each wealth group.

At the same time, some participants expressed concern about unintended consequences, particularly for those in the middle of the distribution or those who are asset-rich but income-constrained. For example, one participant cautioned against targeting high-value property owners indiscriminately, noting that “you could have someone who lives in a high value house but is cash poor... I don't think they should always necessarily be targeted either because the value of their house has increased.” (Group 4 – Medium wealth).

Others raised doubts about enforceability and avoidance, reflecting scepticism about whether policies would effectively reach those at the very top. As one participant put it, those “at the top” will “always find ways to get around it.” (Group 6 – Low wealth).

Together, these discussions indicate that support for progressive taxation is broad but contingent on perceived fairness, proportionality and enforceability.

Other research shows that these contingencies are important for securing support for policy options. A study by Persuasion UK before the UK budget found that support for policy options is significantly reduced if they are presented alongside a ‘difficult’ case study of a sympathetic group or type of person impacted negatively by the change.<sup>48</sup> For example, net public support for higher council tax on high-value homes decreased from 35% to 1% when survey participants were shown a hypothetical case study of a pensioner on low income living in a high-value home.

Our research also challenges the assumption that people primarily evaluate tax proposals based on how strongly they would impact themselves. Most notably, our survey revealed high levels of support for progressive tax reforms even among respondents who reported high levels of wealth, or who consider their wealth to be above average. These findings are similar to research commissioned by Patriotic Millionaires which found that a majority of millionaires support higher taxes on the wealthy.<sup>49</sup>

In the focus groups participants across wealth groups supported higher taxes for the wealthiest based on expectations of progressive fairness, emphasising that those with the deepest pockets have a greater responsibility to support public services and social infrastructure. But such views, even from participants from 'low' or 'medium' wealth groups, were often mindful of the impacts that such taxes would have on the wealthiest and the wider economy.

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In other words, public opinion does not appear to be the primary constraint on wealth taxation. The public mood is receptive to progressive reform, particularly where measures are perceived as fair, targeted at the very top, and designed to avoid harming those in the middle. The fact that the Scottish Government has committed to introduce a private jet tax and a 'mansion tax' in its latest budget demonstrates that they are aware of the public mood. But much more ambitious action will be needed to utilise our shared wealth for the common good.

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<sup>48</sup> Persuasion UK, 2025. [Least worst options: understanding voter attitudes in the run up to the 2025 Budget](#)

<sup>49</sup> Patriotic Millionaires, 2024. [Patriotic Millionaires Survey](#)

# 04 Frustrations with council tax

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## 4.1 Frustrations with existing council tax

Focus group discussions revealed a widespread and deeply embedded perception that the current council tax system is outdated, opaque, and no longer aligned with contemporary property values or service expectations. Many participants expressed a strong feeling that the system is broken and not fit for purpose.

Knowledge of the current system of council tax varied substantially across participants. A few were very knowledgeable about how council tax works including key arguments for and against the current system, and about potential reforms, while most were less aware of some of these details. This uneven understanding contributed to frustration, particularly where rising bills were not matched by visible service improvements.

For many, this was less a technical concern and more evidence of political inertia and avoidance of reform.

“I definitely think they need to rework the council tax. And it's been something that the government and various parties in Holyrood have flirted with now since devolution but never seem to grasp the nettle. I think it's absurd that we're still basing the tax levels on 1991 bandings.”  
(Group 6 – Low wealth)

Focus group participants mentioned that the system was confusing and inconsistent. Many mentioned that it was “difficult to pin down” how well council tax worked (Group 4 – Medium wealth), as it varies by local authority and “each council area, be it rural or urban, have their own unique problems.” (Group 6 – Low wealth) As a result, perceptions of council tax were shaped primarily by local service experiences rather than by an understanding of the system as a whole.

Most participants named specific services, typically bin collection and road maintenance, that they felt reflected a lack of investment in their communities. In addition to this lack of investment, many perceived the quality of council services to have declined over time, citing service closures and reductions. These changes left them unclear about where council tax revenue ultimately goes, with participants citing a “black hole” of council tax funding (Group 5 – High wealth).

“Services locally, you know, libraries being closed. They might not seem like much, but these are the indicators that the money is not being spent effectively, not being spent efficiently. Whether it's potholes in the road, libraries closing down, you know. Our council in Clackmannanshire, but certainly I'm sure other councils as well, the garden waste bin is no longer included with the normal bin collections... it feels like there's a whole lot of money gets chucked into a big hole in the ground and the council sometimes decide to throw some of it back out.” (Group 4 – Medium wealth)

Participants interpreted the gap between rising bills and declining services in different ways.

One participant argued that the overall council tax bands for the houses in their local authority are too low, meaning the council is underfunded and unable to deliver the services needed in the area:

“The majority of houses in Dumfries and Galloway where I'm from are paying A, B, C band properties; that's nowhere near enough money in a year to fund the challenges that a rural area Dumfries and Galloway have got.” (Group 6 – Low wealth).

On the other hand, one participant felt the council tax in their area was “a bit high, for what it's worth”, and despite the increasing rates, they still were not seeing the services needed in their area:

“Where I'm from in Glasgow has a lot of pothole areas that have been there for many, many months. They don't seem to be getting fixed. Just the general upkeep of the area, for what they're increasing [council tax], I don't see any repercussions of it. I don't see any change.” (Group 6 – Low wealth)

Although some participants showed a good understanding of the council tax system and its flaws, this was not widely shared. There was also limited recognition among participants that most of council funding does not come from council tax, but instead from central government grants, although some participants were highly aware of this.

Overall, frustration appears rooted in three interrelated perceptions: outdated design, declining service quality, and limited transparency about funding flows. This creates a risk that reforms which do not produce visible improvements in services may generate further backlash. Effective reform will therefore require not only structural change but clearer communication about how councils are funded and how council tax interacts with central government grants.

## 4.2 Support for council tax reform

The frustration expressed by the focus group participants translated into considerable levels of support for council tax reform among survey respondents.

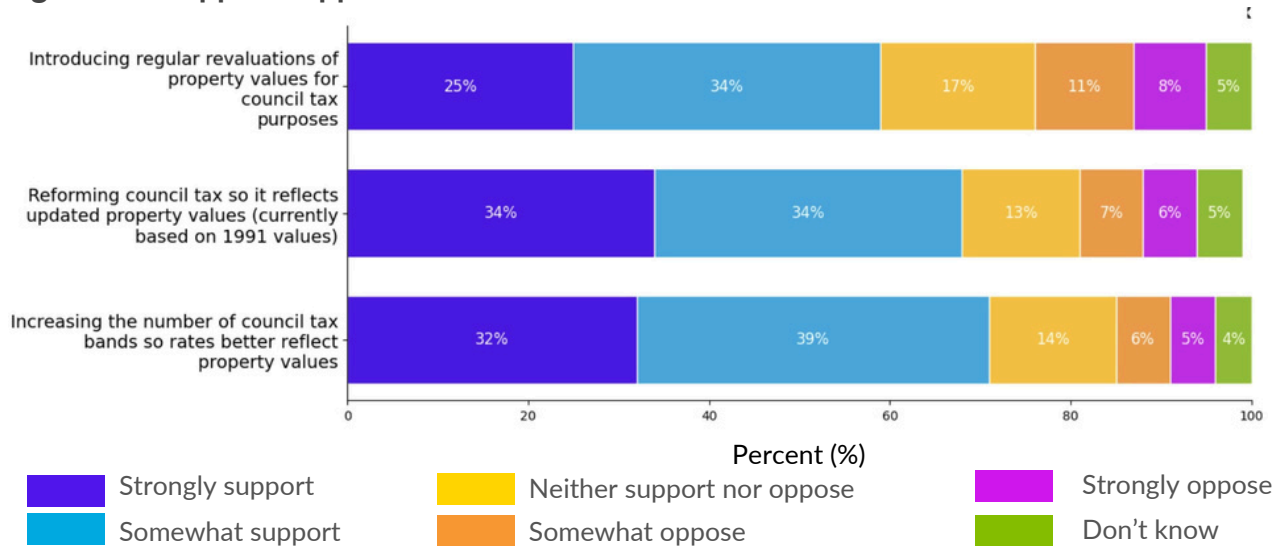
As already outlined in Figure 3.5, 39% of respondents “strongly support” council tax reform so that owners of high-value properties pay more, and 32% “somewhat support”, giving a combined support of 71%, with only 17% opposing such a policy. Support for reform is therefore broad-based, though not unconditional.

We also asked survey respondents for their level of support for three specific components of council tax reforms that have been proposed. These include:

- Increasing the number of council tax bands (e.g., from 8 to 12) so rates can better reflect differences in property values
- Reforming council tax so that it reflects updated property values (currently based on 1991 values)
- Introducing regular revaluations of property values for council tax purposes

All three of these components received 60% or more support (combined “strongly support” and “somewhat support”), with only small levels of opposition (Figure 4.1).

**Figure 4.1. Support/ opposition for measures to reform council tax**



Question: And thinking specifically about council tax, to what extent would you support or oppose the following? Base n = 2,315

Our research findings are corroborated by recently released polling of Scottish participants commissioned by Tax Justice Scotland.<sup>50</sup> The polling finds that 57% of respondents ‘strongly support’ or ‘tend to support’ reform of council in the next parliament and that the majority of respondents want council tax to work progressively, with people in lower-value housing paying proportionately less council tax than those in higher value housing.

Presenting focus group participants with the options for council tax reform elicited thoughtful and nuanced responses. While participants overall were supportive of the need for reform, as indicated from the survey, they were also keenly aware of the advantages and disadvantages of the different reform options.

Half of the focus groups took place after the release of the Scottish Budget for 2026 to 2027 on January 13th, in which the creation of two new bands for residential properties valued at over £1 million was announced. Participants in later groups expressed familiarity with these changes, colloquially referred to as a “mansion tax”, which they felt represented some progress towards council tax reform. However, this did not eliminate broader scepticism about whether reform would go far enough.

“I think in the recent budget they introduced a couple of new council tax bands for higher like properties, over £1,000,000 or something. So I think there is reform already underway from what I read in the budget.” (Group 5 – High wealth)

Increasing the number of council tax bands was generally received positively and described as a practicable option of making the system more progressive without the cost and effort involved in overhauling it completely. Some felt that the addition of more bands, while progressive, did not go “far enough” to reform the council tax system. (Group 2 – Low wealth)

“I think, you know, with arbitrary bands, even if there are 12, if it makes no differentiation between our £1,000,000 property and a £10,000,000 property, then that's, again, not terribly progressive.” (Group 3 – Medium wealth)

Overall, participants were supportive of reforming council tax so that it reflects updated property values. Although most participants were generally aware that council tax was based on outdated property values, many expressed surprise to hear that council tax values were originally set in 1991 and had not been updated since, increasing their support for reevaluation. Reevaluation was often described as a more fundamental change, compared to other potential reforms.

<sup>50</sup> David Avern, 2026. New polling: Majority of Scots support council tax reform. Future Economy Scotland.

“I think at the very least they should do it and revalue. The fact that we're working on valuations from 1991, which I suggest may be before a couple of people on this call were even born, you know, that's lunacy.”  
(Group 1 – High wealth)

Support for regular revaluations was more mixed. Some participants saw it as important for maintaining the fairness and relevance of the system, while others were concerned about the administrative burden and cost of regular revaluations.

These opposing interpretations reflect a broader ambiguity: dissatisfaction is high, but there is no shared diagnosis of whether the core problem is insufficient revenue, inefficient spending, or structural design.

Participants were overall supportive of increasing council tax for owners of high value properties, but voiced some concerns about unintended consequences. Some participants felt this change would unjustly penalise those who worked hard and invested in their home or would negatively affect those who have a high value property but are cash poor. Groups who participants thought fell into this category included pensioners or large families. There was a general sense that any changes would have to be mindful of individual circumstances. As one participant suggested:

“I think every household circumstance would have to be taken into consideration and not just a blanket rise, and you should be able to contest it for whatever reasons, number of people in the house, etcetera, you know, the income of the house as well, maybe have to be taken into it. So, I would agree with it, but there's got to be lots other things put in there to make sure it's fair for everyone. And there'll people who will be upset and people who will be happy, but isn't that just the way of life unfortunately sometimes?” (Group 6 – Low wealth)

Overall, most participants felt that the proposed reforms would improve the system, but that they would still leave the system imperfect. This prompted some participants to propose other options for local tax reform, such as a local sales tax, a local income tax and linkage of council tax to council service usage.

Focus groups revealed strong disagreements with regard to the principle of linking council tax to service charges. While some participants argued that those using more services should pay more, others disagreed, considering that those who need the services are often in less of a position to pay. As one participant put it:

“I think that's an important point as well, that council tax, to me, should be there for supporting community. So it's not about the services that you might use, because I could argue other than the roads and the bins, that's probably the extent of it. But I understand that my council tax contribution goes to making sure that there's support for the elderly, support for children. I don't think it's about the services that we as individuals use. It's about the services that the community needs.” (Group 5 - High wealth)

These findings mirror broader trends and attitudes to taxation identified elsewhere in our research with fairness and progressivity central to public support.

Overall, people in Scotland appear ready for long-promised reforms of the council tax system and can see that the current system is no longer fit for purpose. They are supportive of making the system more progressive as long as it is designed well and does not unfairly disadvantage vulnerable groups.

However, there is little trust in political delivery.

“I mean, I think all the points are good. They would all bring value. I think the question is whether or not there's any appetite to actually do any of it. And there's a perception, as I understand it, is that... whether it's political or council level, there's no appetite for actually changing these things. And maybe that's because it's something as simple as, the people who are making the decision tend to live in higher value properties, so it's Turkeys voting for Christmas, I don't know, but it's whether or not anything could actually be done about these. They're all good ideas, but whether or not we could actually have any implementation.” (Group 4 - Medium wealth)

In summary, people in Scotland appear ready for council tax reform and broadly supportive of greater progressivity. However, reforms will only succeed if they:

- Demonstrate visible fairness improvements
- Protect asset-rich but income-poor households
- Are accompanied by clear communication about funding realities
- Rebuild trust in political delivery

Without these elements, even well-designed reforms risk reinforcing existing distrust rather than restoring confidence in local taxation.

## 05 Recommendations

Trust in politicians is currently very low.<sup>51</sup> Without taxes and other measures aimed at reducing wealth inequality and re-directing the resources accumulated by the wealthiest towards social priorities, we will not be able to tackle the cost-of-living crises or environmental breakdown, and we won't be able to build a Wellbeing Economy.

There exist plenty of tax proposals both for the UK and Scottish governments that would likely raise significant amounts of government revenue and reduce wealth inequality, even when accounting for tax avoidance behaviours, as long as they are well-designed and accompanied by investment into government capacity to collect them.<sup>52</sup> For example, a report published by Demos estimates that a package of reforms built around the equalising of capital gains tax with income tax could raise more than £11 billion for the UK government.<sup>53</sup> And Tax Justice UK estimates that a recurring wealth tax of 2% on assets over £10 million could raise £24 billion pounds for the UK Government per year.<sup>54</sup>

Newly published research by Future Economy Scotland shows that the Scottish government could raise £222 million a year by replacing council tax and the land and buildings transaction tax with a green progressive property tax, while leaving most low-income households better off or not worse off than under the current system.<sup>55</sup>

The findings of our research suggest that public opinion in Scotland is not the primary barrier to action on wealth inequality. Instead, they point to a clear opportunity for policymakers to pursue reforms that address wealth concentration while strengthening public trust in the tax system.

We find that people are capable of having mature conversations about taxation. Participants recognised that sustaining strong public services and addressing major challenges requires adequate public investment, and many were open to higher taxes when these were clearly linked to collective benefit.

However, we also found that such support requires design and communication of reforms that is clear and addresses public concerns.

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<sup>51</sup> Carnegie UK, 2025. [Life in the UK 2025 Scotland](#).

<sup>52</sup> O'Neil, M. and Reed, H., 2025. [Win-Win-Win: Taxing wealth for fairness, revenue and growth](#). Fairness Foundation.

<sup>53</sup> Dan Goss, 2025. [Solving the tax puzzle: eight popular, pragmatic, pro-growth tax reforms to plug the fiscal hole](#). Demos

<sup>54</sup> Tax Justice UK, 2025. [How would a wealth tax work in practice?](#)

<sup>55</sup> Macfarlane, L. et al., 2026. [Funding Scotland's Future: Tax Reform for a Just Transition](#). Future Economy Scotland.

The recommendations below set out practical principles for designing and communicating tax reforms that can command public confidence while delivering the investment needed to build a fairer and more resilient Scotland.

## **1. Start with visible and progressive reforms**

The research shows strong and consistent support for asking those with the greatest resources to contribute more. Policies that clearly target wealth and high-value assets command broad public backing across demographic groups, including the wealthiest themselves.

Reforms that are highly visible and clearly progressive are therefore likely to command the strongest public legitimacy. Measures such as reforming council tax so that higher-value properties contribute more, introducing targeted taxes on luxury assets, or exploring forms of wealth taxation are consistent with public expectations of fairness.

Starting with reforms that focus on the wealthiest households can also strengthen legitimacy for wider fiscal reforms by demonstrating that those with the greatest capacity to contribute are doing so.

## **2. Include protection for vulnerable households and communicate them clearly**

We found that for many participants, support for a more equal society and for more progressive taxation is partly driven by a value of care for the most vulnerable in society and for healthy communities. But this same value of care also translated into concerns, if reforms were perceived to impact people who cannot afford to pay.

This is especially true when it comes to taxes linked to the value of assets, rather than income. Participants expressed worries that this could add unsustainable financial burdens on some households, who might hold valuable assets, but are not considered rich enough to pay extra taxes, including large families or pensioners with large houses.

When implementing tax reforms, it is important to provide for protections for such households and to communicate such protections clearly, also highlighting how such households might already be disadvantaged in the current system and any existing protections, such as exemptions from council tax.

This is important as such concerns can easily be weaponised by opponents of tax reform to undermine public support.

### **3. Build trust through transparency, delivery and linking taxation to public improvements**

Our research shows that it is important for participants that measures to tackle wealth inequality and reform taxes deliver improved public outcomes, such as improved public services or lower levels of poverty.

But across the research, participants expressed scepticism not about the principle of reform but about whether governments would deliver it effectively, whether governments would be able to target any extra spending where it is needed most and whether the cost of implementing the reforms would outweigh the benefits.

This suggests that the success of reform will depend not only on policy design but on political credibility.

Governments should therefore prioritise transparency in how tax revenues are raised and spent, clearly communicate the objectives of reform and demonstrate early, tangible outcomes.

Overall, governments should be more honest about the role of taxation in funding the society people want. Public support is possible when reforms are clearly explained, visibly progressive and linked to improved public outcomes.

## 06 Conclusion

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This report set out to answer a simple but politically significant question: what do people in Scotland really think about wealth inequality and wealth taxation?

The evidence from our polling and focus groups is clear.

First, there is near-consensus that wealth inequality in Scotland is too high and harmful. Across wealth groups, ages and social backgrounds, large majorities believe the gap between those with a lot and those with little is too large, and nine in ten view current levels of wealth inequality to be more likely to be damaging than good for society. These views are grounded in lived experience and widely shared moral intuitions about fairness, dignity and opportunity.

Second, people do not primarily see wealth as the simple reward for hard work done. Most recognise the role of unequal starting points, inheritance and structural advantage. When inequality is understood as structurally produced, support for collective solutions becomes both more coherent and more legitimate.

Third, there is a clear and durable preference for a more equal society. When asked to describe Scotland today, most people see a country shaped like a steep pyramid. When asked what they would prefer, they overwhelmingly choose a far flatter distribution. Importantly, this aspiration is expressed in collective terms: security, dignity and fairness for everyone, not simply individual advancement.

Fourth, taxing the wealthy commands broad legitimacy. A very large majority support increasing taxes on the wealthiest. This support holds even among respondents who consider themselves relatively well-off. It extends beyond abstract principles to specific policy measures, including council tax reform, a private jet tax and an annual wealth tax. Concerns that do exist focus on implementation, avoidance and fairness in design, not on rejecting progressive taxation outright.

Fifth, the public is not opposed to contributing more themselves. Two in three support increasing taxes to invest in public services. A majority favour progressive increases across society, provided the wealthiest contribute most. Support is strongest when fairness and sequencing are clear, when those at the top are seen to move first.

At the same time, support is conditional. Cost-of-living pressures and low trust in government spending temper enthusiasm for broad-based increases. People want reassurance that additional revenue will be used effectively, that vulnerable groups will be protected and that reforms will produce visible improvements.

Finally, council tax illustrates both frustration and opportunity. There is widespread recognition that the system is outdated and unfair. There is also majority support for reform. Yet trust in political delivery is fragile. People doubt whether governments are willing to grasp the nettle. Reform that fails to demonstrate fairness, transparency and competence risks deepening cynicism rather than rebuilding confidence.

Taken together, these findings carry a clear implication.

Public opinion in Scotland is not the barrier to action on wealth inequality. The argument that taxing wealth is politically impossible is no longer credible. There is strong backing for asking those with the greatest resources to contribute more. There is openness to wider progressive contributions where they are clearly linked to improving society. There is also a shared desire for a fairer distribution of wealth and opportunity.

People in Scotland care about the collective state of their country. They want well-funded public services. They want poverty reduced. They want fairness in how resources are raised and shared. Many are willing to contribute themselves, especially when they believe the system is fair and the wealthiest are doing their share.

The challenge is therefore not to manufacture consent, but to lead with clarity, fairness and credibility.

If governments demonstrate that reforms are progressive, proportionate, enforceable and transparently linked to better outcomes, there is genuine political space for change. If they fail to act, it will not be because the public was unwilling.

The political excuse no longer holds.

## 07 Acknowledgements

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We thank The Robertson Trust for providing the funding for this project as part of their Briefing and Analysis Fund. We are also grateful for the contributions from the expert advisory group members who have given their time and expertise to support the project, including Stephen Boyd, Sara Cowan, Bobby Duffy, Sarah Kerr, Laurie Macfarlane, Gerry McCartney, Katherine Pollard, Will Snell, Francis Stuart, Spencer Thomson, Ben Thurman, Michael Vaughan,

# Appendix A: Research Methodology

## Nationally representative survey

Diffley Partnership worked with WEAll Scotland to design the survey questionnaire. The final questionnaire was comprised of eight closed questions, which can be seen in detail in Appendix B. Respondents were asked questions on a range of topics, including their views on wealth inequality in Scotland, their attitudes towards raising taxes and their views on specific tax reforms aimed at reducing wealth inequality.

In addition, to provide useful analysis, the survey included additional two closed questions gathering respondents' household tenure and self-reported household wealth. For the purposes of this research, 'low' wealth refers to those with under £60,000 in household wealth, 'medium' wealth refers to those with between £60,000 and £299,999 in household wealth and 'high' wealth refers to those with £300,000 or more in household wealth.

Respondents were also given the opportunity to express interest in taking part in follow-up qualitative research, with focus group participants pulled from those that expressed interest in the survey.

Invitations to complete the survey were sent out through the online ScotPulse panel. With more than 43,000 adults (aged 16+) on the panel across all areas of Scotland, ScotPulse is Scotland's largest and highest-quality online panel. More information on the ScotPulse panel is provided in Appendix C.

Panel members sign up on a voluntary basis. The panel is recruited through a range of advertising; this includes advertising on national television as well as on social media, ensuring that it is available beyond those who have social media profiles. Panelists receive a survey about once a month or more on average.

Participants were chosen at random to participate from the ScotPulse panel and received a link to complete the survey in their email; for this study, simple random sampling was used.

No prior explanation of the topic or content of the survey was included in the email text, although participants were shown a short introduction before they completed the survey.

While participants were not compensated for completing the survey, the panel uses incentives in the form of a monthly prize draw to increase participation. Email

reminders to non-respondents were also used to boost response and enhance the data quality.

Fieldwork was conducted between 14 and 17 November 2025. The survey was issued to 10,353 panellists. Of those 10,353 invitations, 2,618 started the survey and a final 2,321 completed the survey. Therefore, the response rate is 22% and the completion rate is 89%.

Responses to survey questions were weighted to the profile of all adults in Scotland aged 16+ by age and gender, according to mid-year population estimates (2023).

The demographic information available from ScotPulse panel members completing surveys included age, gender, household size, presence of children in household and a composite variable on social grade. Stored postcode information was also used to create variables on Scottish Parliamentary region and Scottish Index of Multiple Deprivation.

#### Focus groups

Diffley Partnership designed the discussion guide, in close consultation with WEAll, covering:

Initial perceptions of wealth.

General attitudes to wealth inequality in Scotland.

Potential policies to reduce wealth inequality in Scotland.

Potential tax policies and reforms to reduce wealth inequality in Scotland, including council tax reforms.

The full discussion guide can be found in Appendix D.

Six focus groups were held online via Zoom online video software on:

Thursday, 4 December 2025, from 17:00-18:30.

Tuesday, 9 December 2025, from 19:00-20:30.

Wednesday, 10 December 2025, from 12:30-14:00.

Tuesday, 13 January 2026, from 17:30-19:00.

Thursday, 15 January 2026, from 17:00-18:30.

Thursday, 15 January 2026, from 19:00-20:30.

As attitudes to wealth inequality and support for redistributive policies were thought to vary by participant's level of wealth, focus groups were split by self-reported household wealth. Therefore, two groups were held with those with 'low' wealth, two groups with those with 'medium' wealth and two groups with those with 'high' wealth.

To ensure a spread of focus group participants by age, gender and region, Diffley Partnership examined demographic information from the ScotPulse survey for those that expressed an interest in participating in follow-up research. Subsequently, Diffley Partnership invited a selection of participants to provide times they would be available to participate. The most commonly selected times for each wealth grouping were chosen for the focus groups. Diffley Partnership then issued rolling invitations to focus groups, until sufficient sign-ups.

Participants were provided with an information sheet and a privacy notice prior to participating in the research, which outlined the objectives of the research and how their data would be handled. To avoid stigmatising participants by their reported household wealth, participants were invited to participate in focus groups without knowledge of which wealth category each group was sorted into.

A total of 38 people took part in the focus groups. A breakdown of participants by key characteristics is provided in Table A1.

Table A1. Breakdown of focus group participants by key demographics

Demographic		Number
Date	Group 1 - High wealth	6
	Group 2 - Low wealth	5
	Group 3 - Medium wealth	5
	Group 4 - Medium wealth	8
	Group 5 - High wealth	8
	Group 6 - Low wealth	6
Age	16-34	8
	35-44	9
	45-54	9
	55-64	8
	65+	4
Gender	Male	23
	Female	15
Household wealth	Less than £0	3
	£0 to £14,999	2
	£15,000 to £29,999	1
	£30,000 to £59,999	5
	£60,000 to £119,999	6
	£120,000 to £199,999	3
	£200,000 to £299,999	4
	£300,000 to £499,999	3
	£500,000 to £749,999	5
	£750,000 to £999,999	2
£1,000,000 or more	4	
Scottish Index of Multiple Deprivation	1	4
	2	7
	3	6
	4	14
	5	7
Scottish Parliament region	Mid Scotland & Fife	5
	West Scotland	4
	Central Scotland	9
	Highlands & Islands	1
	South Scotland	4
	Glasgow	2
	North East Scotland	5
Lothian	8	

## Presentation and interpretation of findings

**Quantitative** Responses to survey questions were weighted to the profile of all adults in Scotland aged 16+ by age and gender, according to mid-year population estimates (2023). Subsequently, responses were tabulated and examined descriptively.

To look for relationships or variations between sub-groups of respondents to the nationally representative survey, two-sample t tests for difference in proportions and difference in mean scores were applied, as appropriate. Statistical differences between groups are reported at the 95% level. Differences between groups are only reported when statistically significant. Reporting does not include the result of every statistical test conducted; the most relevant and salient results are highlighted. Where possible, frequencies are provided to illustrate differences between groups, but all frequencies for comparisons across multiple categories are not included in the body of the report.

Where percentages do not sum to 100%, this is due to rounding or multiple answers. Aggregate percentages (e.g. 'agree'/'disagree') are calculated from the absolute values. Therefore, aggregate percentages may differ from the sum of the individual scores due to rounding of percentage totals.

**Qualitative** Focus group discussions were recorded via Zoom software and transcribed using Microsoft software for later analysis. Subsequently, researchers reviewed the recordings and transcripts to ensure accuracy. A coding framework was devised with initial themes based upon the discussion guide. Researchers coded the transcripts thematically, identifying common concepts and threads.<sup>56</sup>

This report quotes and paraphrases points raised in the focus groups. The category of the participant is displayed in parentheses following the quote. The category represents which focus group they participated in, with wealth groupings drawn from self-reported household wealth.

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<sup>56</sup> [Methods Map: Research Methods: SAGE Research Methods \(sagepub.com\)](#)

## Appendix B: Topline survey results

This survey explores your views on inequality in Scotland.

### Question 1

Does your household own or rent your accommodation?

Base: All (2321)	%
Owens outright	41
Owens with a mortgage or loan	35
<b>NET: Owens</b>	<b>76</b>
Part owns and part rents (shared ownership)	*
Rents from a private landlord	9
Rents from a social landlord	12
<b>NET: Rents</b>	<b>20</b>
Other arrangement (including own/rent through other government scheme, living with parents, etc.)	3

## Question 2

Thinking about your household's wealth (cash, physical wealth, the value of your home and private pension pots, less debts and mortgages), what would you estimate is your net wealth?

Base: All (2319)	%
Less than £0	3
£0 to £14,999	9
£15,000 to £29,999	7
£30,000 to £59,999	7
NET: Under £60,000	26
£60,000 to £119,999	9
£120,000 to £199,999	10
£200,000 to £299,999	10
NET: £60,000-£299,999	29
£300,000 to £499,999	11
£500,000 to £749,999	5
£750,000 to £999,999	3
£1,000,000 or more	3
NET: £300,000 or more	21
Don't know	12
Rather not say	12

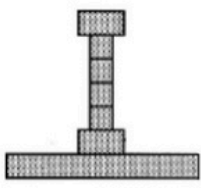
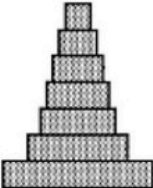
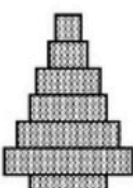
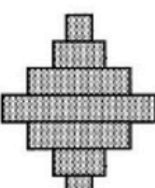
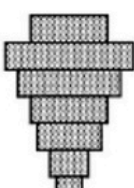
### Question 3

And how do you think your household wealth compares to the average household in Scotland?

Base: All (2314)	%
Much more wealth	4
Somewhat more wealth	27
<b>NET: More wealth</b>	<b>30</b>
About the same wealth	26
Somewhat less wealth	20
Much less wealth	11
<b>NET: Less wealth</b>	<b>31</b>
Don't know	10
Prefer not to say	2

### Question 4

These five diagrams show different types of society. Please read the descriptions and look at the diagrams.

				
<b>Type A</b>	<b>Type B</b>	<b>Type C</b>	<b>Type D</b>	<b>Type E</b>
A small elite at the top, very few people in the middle and the great mass of people at the bottom.	A society like a pyramid with a small elite at the top, more people in the middle, and most at the bottom.	A pyramid except that just a few people are at the bottom.	A society with most people in the middle.	Many people near the top, and only a few near the bottom.

Base: All	Type A	Type B	Type C	Type D	Type E	Don't know
	%	%	%	%	%	%
Which do you think best describes Scotland today? (n=2320)	29	40	16	11	2	3
Which would you prefer Scotland to be like, in an ideal world? (n=2311)	1	4	11	51	28	5

According to statistics by the Scottish Government, the wealthiest fifth of households in Scotland own 60% of all wealth, while the poorest fifth of households hold only 1% of all wealth.

### Question 5

Thinking of wealth levels generally in Scotland today, would you say that the gap between those with lots of wealth and those with little wealth is too large, about right, or too small?

Base: All (2320)	Too large	About right	Too small	Don't know
	%	%	%	%
Shown statement above after Q4	81	9	3	8
Shown statement above after Q6	86	6	2	7

All

83

7

2

7

## Question 6

Which of these statements comes closest to your view?

Base: All (2252)	%
Most individuals who are wealthy are so because of luck or the circumstances they were born into	63
Most individuals who are wealthy are so because of their own hard work	37

Base: All (2231)	%
Current levels of wealth inequality are harmful to Scottish society	90
Current levels of wealth inequality are good for Scottish society	10

Base: All (2260)	%
Taxes on the wealthy should be increased	85
Taxes on the wealthy should be reduced	15

Base: All (2231)	%
Taxes should be increased to invest in public services in Scotland	67
Taxes should be reduced, even if that means cuts to public services in Scotland	33

## Question 7

Which of the following statements come closest to your view?

Base: All (2296)	%
The government should ask everybody to pay a bit more in tax, with the least wealthy paying the least and the wealthiest paying the most, to adequately fund public services	56
The government should ask everybody to pay a bit more in tax, at a flat rate for all, to adequately fund public services	11
NET: Everybody should pay a bit more, to adequately fund public services	68
The government should ask only the wealthiest to pay more in tax, even if that will not adequately fund public services	21
The government should not ask anyone to pay more in tax, even if that will not adequately fund public services	12

## Question 8

On a scale of 0-10, with 0 being "Not at all responsible" and 10 being "Very responsible", how responsible do you think the following groups are for tackling wealth inequality in Scotland?

Base: All	Low (0-3)	Medium (4-6)	High (7-10)	Don't know	Mean
	%	%	%	%	N
Scottish Government	13	19	62	5	7.14
UK Government	19	18	59	5	6.87
Employers	17	37	38	9	5.70
Local authorities	23	33	37	7	5.61
Individuals/families	30	39	20	12	4.62

## Question 9

To what extent would you support or oppose the following taxes that some have suggested could be used to tackle wealth inequality?

Base: All	Strongly support	Somewhat support	NET: Support	Neither support nor oppose	Somewhat oppose	Strongly oppose	NET: Oppose	Don't know
	%	%	%	%	%	%	%	%
Introduce a tax on private jets landing or taking off from airports (n=2318)	71	18	88	5	3	2	5	1
Reform council tax so that those owning high-value properties pay more (n=2316)	39	32	71	10	9	8	17	2
Introduce an annual tax on all wealth paid by the wealthiest households (n=2313)	33	31	63	13	7	12	19	5
Charge a one-off wealth tax paid by the wealthiest households (n=2315)	24	26	49	20	12	13	25	6
Introduce a tax on all land and property based on land values (n=2312)	19	30	49	19	14	12	25	7

## Question 10

And thinking specifically about council tax, to what extent would you support or oppose the following?

Base: All	Strongly support	Somewhat support	NET: Support	Neither support nor oppose	Somewhat oppose	Strongly oppose	NET: Oppose	Don't know
	%	%	%	%	%	%	%	%
Increasing the number of council tax bands (e.g., from 8 to 12) so rates can better in reflect differences property values	32	39	71	14	6	5	11	4
Reforming council tax so that it reflects updated property values (currently based on 1991 values)	34	34	68	13	7	6	14	5
Introducing regular revaluations of property values for council tax purposes	25	34	60	17	11	8	19	5

### Technical details:

- The survey was designed by Diffley Partnership and invitations were issued online using the ScotPulse panel,
- Results are based on a survey of 2,321 respondents,
- Fieldwork was conducted between 14 – 17 November 2025,
- Results are weighted to the Scottish population by age and gender,
- Bases are unweighted to reflect total responses,
- Asterisk (\*) represents result of under half a percent while dash (-) represents zero responses.

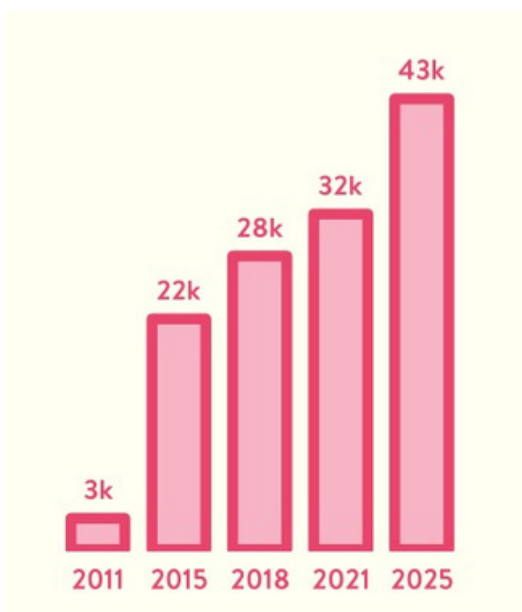
## Appendix C: ScotPulse panel administration

The survey was administered online through the ScotPulse online panel. With more than 43,000 adults (aged 16+) on the panel from across all areas of Scotland, ScotPulse is Scotland's largest online research panel.

Figure C.1 shows the consistent and organic growth of the ScotPulse panel since its inception in 2011. This growth highlights the success in recruiting a large cross-section of the population to take part in surveys across a range of important issues.

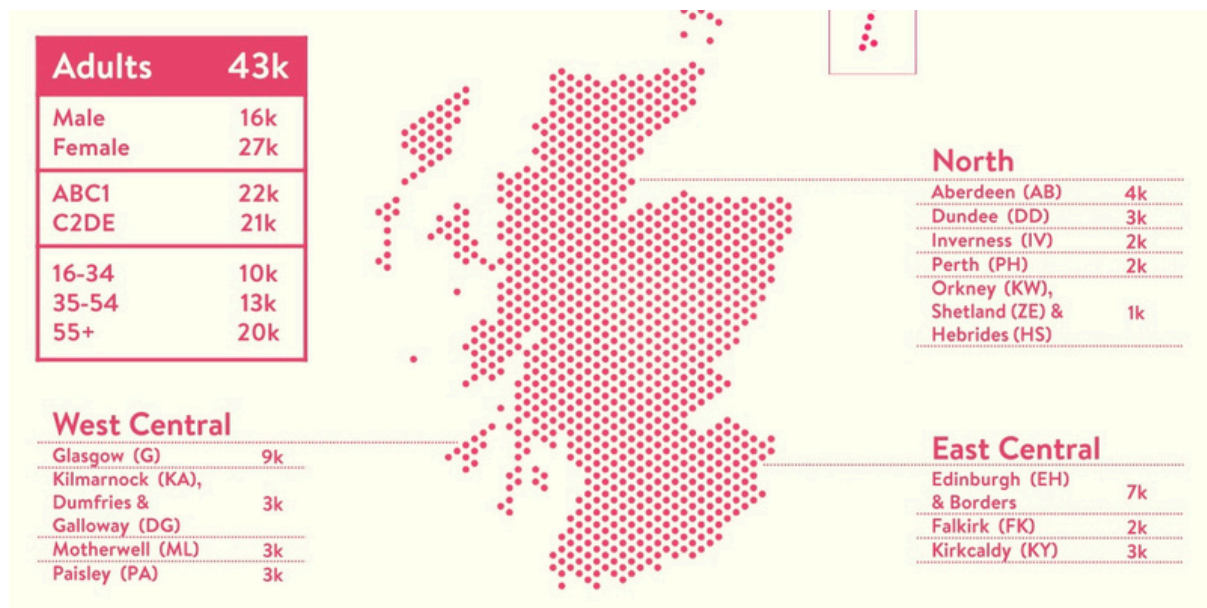
ScotPulse has been used to measure attitudes to significant government policy, attitudes to a range of social issues and customer behaviours in a range of sectors. ScotPulse has also been used for substantive research projects on behalf of Scottish Government, Third Sector organisations, and private sector businesses of all sizes.

**Figure C.1: ScotPulse panel membership**



The benefits of the panel are not simply a matter of its size but also its quality and representativeness. Figure C2 below highlights the profile of the panel in terms of a number of important geographic and demographic considerations, including coverage in remote and rural areas.

Figure C2: Panel breakdown



The panel is a high-quality tool and offers a range of benefits, including:

- Panel quality and impartiality – it is not used for surveys on voting and political attitudes, thereby being free from the types of interference which affect other panels,
- All surveys are device-agnostic, meaning the respondent can participate in surveys on the device, which is most convenient for them, and with the survey tested on each device type before issue,
- Ability to segment the panel to focus on particular interest groups,
- Flexibility in terms of timing (it can take just days to organise) and outputs (from simple topline, to data tables or raw data).

Panel members sign up on a voluntary basis. The panel is recruited through a range of advertising; this includes advertising on national television as well as on social media, ensuring that it is available beyond those who have social media profiles. Panelists receive a survey about once a month or more on average.

## Appendix D: Focus group discussion guide

### WeAll – Perceptions of Wealth Inequality in Scotland Discussion Guide, January 2025

#### Set up (0:00-0:05)

Introduce Diffley Partnership Team

Introduce WEAll staff as observer and invite to turn camera off

Welcome to the interview/ focus group–

- Explain the discussion will last up to 90 minutes There will be plenty of time to get your
- views across and discuss issues between yourselves, something we encourage; my role is to keep the conversation flowing, ensuring we cover the broad areas we need to and ask any follow-up questions, Fully anonymous and confidential; The Diffley Partnership
- abide by the Market Research Society Code of Practice and the SRA Ethical Guidelines. RRequest permission to record discussion – with your permission I will record the discussion; this is just so we can go back and listen again after the discussion

DP START RECORDING

Do you have any questions before we start?

#### Introductions and opening discussion (0:05-0:15)

**Just to get us started and warm us up, what comes to mind when you hear the word ‘wealth’?**

*[PROMPTS: Do you think of a specific type of wealth: pensions, housing, savings, ownership of companies/shares? Do you think of the gap between the very rich or the very poor? Are you more concerned about the concentration of wealth at the top or the lack of wealth at the bottom? Anything else that comes to mind?]*

[SHARE SLIDE 0]

For the purpose of this discussion, we’ll refer to ‘wealth’ as ‘the amount of assets someone owns, including their house or houses, cars, savings, stocks and shares, investments, and so on, minus the amount of debts they have’. This is different from income, which is ‘the flow of money you receive, such as from wages for employment’.

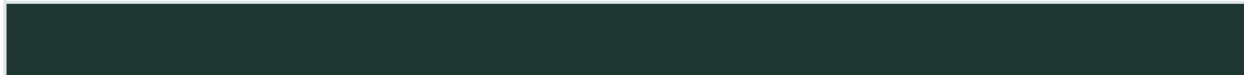
[STOP SHARING]

What level of wealth do you think makes someone ‘wealthy’ in Scotland?

[PROMPTS: Is it a certain income level? Is it determined by assets e.g. homes, etc.?)

**Thinking about wealthy people in Scotland, how do you think most of them achieved their wealth?**

[PROMPTS - Did they achieve wealth through hard work? Did they get their wealth from the circumstances they were born into or luck? Does the way someone achieved wealth impact the way you view them?] **General attitudes to wealth inequality (0:15-0:30)**



[SHARE SLIDE 1]

<b>Type A</b>	<b>Type B</b>	<b>Type C</b>	<b>Type D</b>	<b>Type E</b>
A small elite at the top, very few people in the middle and the great mass of people at the bottom.	A society like a pyramid with a small elite at the top, more people in the middle, and most at the bottom.	A pyramid except that just a few people are at the bottom.	A society with most people in the middle.	Many people near the top, and only a few near the bottom.

The figures on your screen show five different types of society. In each of these figures, the bars represent different levels of wealth from the poorest at the bottom to the richest at the top (kind of like a tax band). The width shows how many people in that society fall into each group.

**Which type of society do you think that Scotland currently is?**

[PROMPTS - Why do you think this? Is this motivated by observations of your local area or perceptions of the country on a whole? Do you think this level of inequality is generally good or bad for Scotland?]

**In what ways do you think that this level of inequality impacts the day-to-day lives of people in Scotland?** [PROMPTS - Does it impact on education and employment opportunities? Ability to accumulate more wealth? Intergenerational chances of success? Does it impact health and care? Politics or influence in society?]

**Which type of society do you think Scotland should strive to be?**

[PROMPTS - How would this type of society help the country? Would this help you personally or your family and friends? Do you think this is an achievable goal?]

[STOP SHARING]

## Government action on reducing wealth inequality (0:30-1:05)

We are now going to discuss some policies that are aimed at helping reduce wealth inequality in Scotland. I am going to show you a series of statements and we will have a quick discussion about each one.

[SHARE SLIDE 2, 3, 4 ONE AT A TIME]

- Supporting wealth building by helping people with low wealth build up assets over time, for example through affordable homeownership schemes or government-matched savings accounts
- Limiting extreme concentrations of wealth through rules and taxes on very large wealth and inheritances, and high-value properties or large-scale land ownership [IF MOSTLY MENTION TAXES, PROMPT ON ANY OTHER POLICIES THAT WOULD ACHIEVE THIS THAT COME TO MIND].
- Ensuring wealth helps support society by taxing income from investments or assets in a similar way to income from work

FOR EACH STATEMENT – **What are your impressions of this type of policy?**

*[PROMPTS – Do you think it would help reduce wealth inequality? Do you think this type of policy is achievable? Would you support something like this?]*

[SHARE SLIDE 5] **We showed you three different approaches to reducing inequality: supporting wealth building, limiting extreme concentrations of wealth, and ensuring wealth helps support society. Which of these do you think would be the most effective?** *[PROMPTS – Which approach would you support the most? Why?]* [STOP SHARING]

There have been suggestions from some people in recent years that governments should increase taxes to fund public services and reduce wealth inequality. Others believe that a better approach would be to maintain current levels of taxation or even cut them, alongside a reduction in public spending.

**Which argument do you find more convincing? Do you think that generally taxes should increase, decrease or stay the same?**

*[PROMPTS – What makes you say that? Is your answer motivated by your own circumstances (i.e. don't want to pay more in tax or want better access to public services?)]*

I would like you now to think about a scenario in which government and politicians decided to raise taxes. We are going to ask you to complete a quick one question poll, asking which groups in Scotland you believe should pay more in taxes in this scenario. We will then discuss the results.

[DP LAUNCH POLL] Thinking about a scenario in which government and politicians decided to increase taxes, which of the following groups in Scotland, if any, do you believe should be asked to pay more? Select all that apply.

- High income earners
- Large businesses and corporations
- Owners of multiple properties
- Owners of high-value properties
- Large landowners
- People who inherit substantial wealth
- People with investment and/or rental income
- People with large savings or pension pots
- Everyone in Scotland
- None of the above

**Why did you pick the groups that you did?** *[PROMPTS – Will taxing these groups help lower wealth inequality? Do you think that implementing these taxes is achievable? Do you think this is something that politicians will do in the near future? If not, what would need to happen to achieve this?]*

IF PARTICIPANTS PICKED ‘EVERYONE IN SCOTLAND’

**For those of you who believe that everyone in Scotland should be asked to pay a bit more, what do you think is the best way of doing this?**

*[PROMPTS – Should it be progressive, where everyone pays more but the wealthiest pay the most? Should it be at a flat rate for all? Should it be done through specific taxes, like income tax, VAT, national insurance? Or through the institution of new taxes, like a wealth tax?]*

**Are there any other groups that aren’t listed that you think should be asked to pay more?**



[PROMPTS – Do you think it is progressive (i.e. wealthier people pay more in tax)? Do you think it is simple enough for people to understand? Do you think it helps fund council services? Is it fit for purpose? Does it need reform?]

[SHARE SLIDE 6]

We're now going to show you a few different reforms that have been considered to council tax. What do you think of these options?

- Reforming council tax so that it reflects updated property values (currently based on 1991 values)
- Introducing regular revaluations of property values for council tax purposes
- Increasing the number of council tax bands (e.g., from 8 to 12) so rates can better reflect differences in property values
- Reform council tax so that those owning high-value properties pay more

[PROMPTS – Do you think it would help reduce wealth inequality? Would you support something like this? Why/why not?]

[SHARE SLIDE 6]

We are now going to discuss some policies that are aimed at helping reduce wealth inequality in Scotland. I am going to show you a series of statements and we will have a quick discussion

Council tax (1:05-1:25)

Thank you very much for this discussion. Is there anything else you would like to mention that

The final portion of our discussion today will focus on council tax. To get the ball rolling, thinking about the council tax system as it currently exists in Scotland, do you think it generally

Explain will be in contact to arrange incentive payment  
Conclusions and wrap-up (1:25-1:30)

Thank you very much for this discussion. Is there anything else you would like to mention that we have not already covered?