



Trust in government and welfare regimes: Attitudes to redistribution and financial cheating in the USA and Norway

JONAS EDLUND

Department of Sociology, Umeå University, Sweden

Abstract. Claims have been made that national institutions influence public preferences, as well as structuring patterns of social division. This article analyses attitudes to redistribution and financial cheating in Norway and the USA. On the aggregate level the results show that there are striking differences between the two countries regarding attitudes to redistribution and confidence in the state, while similar attitude patterns are found regarding cheating with taxes and benefits. Results endorse arguments emphasising that the design and scope of welfare state policies shape and determine their own legitimacy. There is less support for political trust arguments, which emphasise that the efficacy of political decision-making institutions promotes beliefs about trust in the state and views on government responsibilities. Similarly, arguments proposing that advanced welfare statism has undesirable effects on civic morality, such as cheating on taxes and benefits, are not supported empirically. Finally, while conflicts over redistribution are similarly structured in the USA and Norway, divisions over financial cheating are less clear-cut and vary cross-nationally.

Introduction

When it comes to explaining variations in welfare state developments, implementation and effects of welfare policies institutional approaches have proven to be fruitful. While the types or aspects of institutions that have been subject to research differ, scholars commonly acknowledge that institutions affect preferences among social actors (Steinmo 1993; Steinmo & Watts 1995; Evans et al. 1985; Skocpol 1992; Weir 1992; Esping-Andersen 1990; Korpi 1983; cf. Carnoy 1984). However, research within this field has largely neglected the empirical examination of relationships between institutional characteristics and public preferences towards the welfare state.

Among arguments claiming that institutions matter for public preferences, different themes can be distinguished. One theme, represented by Steinmo (1994), focuses on the role and functioning of political decision-making institutions for building political trust in government and welfare policies. Explaining why Americans in general distrust government and oppose governmental intervention in the field of welfare, it is argued that “the fragmentation of power and authority has stripped our political system of

efficacy. When American governments do act, they too often act badly. In short, Americans have come to distrust their government because it doesn't work very well" (Steinmo 1994: 106).

A second theme emphasises that the organisation and scope of welfare state policies influence and feed attitudes and beliefs concerning the role of the state in society (Korpi 1980). In essence it is argued that welfare states relying on encompassing welfare policies promote broad coalitions of welfare state support among the electorate, while welfare states in which welfare programmes targeted at those worst off dominate, encourage hostile attitudes to welfare state policies among the public at large.

A third theme is the claim that extensive welfare policies are harmful to economic competitiveness. While empirical evidence for this claim is limited and to some extent contradictory (Pfaller et al. 1991a; Atkinson & Mogensen 1993), political strategies based on such assumptions have been common, perhaps most notably in Great Britain and the USA during the 1980s (Weir 1992; Pierson 1994; Ginsburg 1992; Sears & Citrin 1985). The core of these arguments is that extensive taxation and state benefits promote economically and to some extent morally undesirable behaviour, which undermine economic competitiveness and the foundations of the society itself.

Approaching the issues raised by these themes through a comparative analysis of popular attitudes in the USA and Norway concerning some aspects of the welfare state – namely to what extent citizens support redistribution, and the public's financial morality – some relevant research questions can be formulated. To what extent do Americans and Norwegians have different views on the welfare state? Are the observed attitudinal patterns better explained by political trust arguments or by arguments emphasising the scope of welfare policies? More specifically, do citizens distrusting the state have different views on redistribution and financial cheating from those having confidence in the state? Are tolerant attitudes to tax cheating and claiming state benefits illegally more prevalent in an advanced welfare state such as Norway than in the United States? Is support for welfare state redistribution stronger in a country relying on encompassing welfare state programmes as in Norway, than in the more limited and 'residual' US welfare state?¹

Secondly, the analysis will explore how support for the welfare state is distributed along social cleavages. This analysis takes its departure in the field of 'welfare-state regimes' (Esping-Andersen 1990). In short, it has been argued that different types of welfare state regimes will generate different attitude patterns. The aim of this analysis is to examine whether different welfare state arrangements present in the two countries have contributed to weakening or strengthening different kinds of social conflict lines among the Norwegian and American publics. Here, we will pay attention to examining whether

class-related factors, religion, sector, age, gender, and political choice have significant relationships with attitudes concerning the welfare state.

Institutions and preferences

'Institution' as a concept is less than clear-cut (Hall & Taylor 1996). For analytical purposes, a narrow definition is to be preferred, as a broad definition undermines the analytical utility of the concept (Rothstein 1996; Thelen & Steinmo 1992). Excluding factors such as class structures, 'political culture', and informal norms, institutions can be defined as "formal arrangements for aggregating individuals and regulating their behavior through the use of explicit rules and decision processes enforced by an actor or set of actors formally recognized as possessing such power" (Levi 1990: 405). With this definition tax systems and welfare state programmes, as well as the set of rules regulating the political system and state bureaucracy, may be considered as institutions.

Institutions may be viewed as intervening factors, and they matter for attitudes in at least two important respects. From a state- or polity-centred perspective, it has been emphasised that the state and its institutional setting and policy legacies define the frames for negotiations between different social groups and for what is desirable for groups to achieve (Weir & Skocpol 1985: 118; Skocpol 1992). As institutions in certain respects are conceived as normative orders, they influence and structure world views and preferences among the public (Rothstein 1994: 24; Thelen & Steinmo 1992: 27; Korpi & Palme 1995). Public policies are thus not only products of political forces. Policies in themselves create interests and shape political conflicts both among political elites and in the electorate. These feedback processes in turn constrain and shape government behaviour (Pierson 1993).

On the other hand, institutions may be viewed as a product of – or reflecting – causal factors such as ideologically-based conflicts among different social actors (Hanson 1994; Korpi 1996). Across nations, these conflicts may give rise to quite different institutional designs, and these institutions are the channels through which popular attitudes and the preferences of organised interests such as political parties and interest groups are translated into political action.

Acknowledging that interests and preferences are context-dependent and will vary in different institutional settings, it should however be stated that research studies have been less clear about institutional feedback processes, and "particularly those directly affecting mass publics (...) have yet to receive sufficient attention" (Pierson 1993: 597). To what extent institutions

determine public preferences should rather be considered as an empirical question, not as an axiom (Putnam 1993: 17f; Rothstein 1996: 148).

Norway and the USA: Different welfare states

The classification schema of welfare states provided by Esping-Andersen (1990) focuses principally on the arrangements between the state, the market, and the family, concerning the organisation of social protection.² Although different or modified classification criteria have been suggested, there seem to be little disagreement that Scandinavian countries fit the social democratic welfare state regime-type, while the United States is considered to be perhaps the prime example of a liberal welfare state regime (Esping-Andersen 1990; Castles & Mitchell 1993; Korpi & Palme 1995; Stephens 1994; Olsen 1994; Siaroff 1994).

The liberal welfare state regime is characterised by the circumscribed role of the state and the high reliance on market solutions. Social spending and tax revenue levels are relatively low. The state offers a basic security net for those with low incomes, while others that are better off are supposed to protect themselves via various private forms of insurance. State benefits are generally means-tested or provided at a low flat rate. In the social democratic regime type, social protection is linked to citizenship and, in some cases, long-term residency. Most of the population are covered by the core programmes of the welfare state. Benefits are either income-related, together with a rather high basic security level for those with low or no income, or provided as citizens' rights. Social spending levels are comparatively high and are mainly financed by tax revenues.

Welfare outcomes produced by these institutional designs differ substantially. Almost regardless of which measurements used for classification, among major OECD countries, the limited role of the American welfare state is evident, while Scandinavian countries are located in the top bracket regarding 'welfare statism' (Esping-Andersen 1990; Fritzell 1991; Kangas 1991; Palme 1990; Castles & Mitchell 1993; Korpi & Palme 1995; McFate et al. 1995a). The selected socio-economic indicators in Appendix 1 suggest that while labour force participation is quite similar in Norway and the United States, striking differences exist regarding taxation levels, social spending levels, public service employment, income distribution, poverty levels, de-commodification scores, as well as differences in the organisation and political power of left movements.

The effects of the strategies dealing with income inequality and poverty differ radically between the USA and Norway. While Scandinavian countries have adopted encompassing welfare policies, the USA has been concerned

with the very worst off in society, implementing targeting and means testing programmes instead of universalistic policies in the war on poverty. However, known as the 'paradox of redistribution', it has been demonstrated that countries fighting poverty via flat rate benefits along with targeting benefits to the poor have been less successful in reducing poverty than countries relying on encompassing welfare programmes (Korpi & Palme 1995: 21).³ Relying on statistics from the 1980s, the USA seems rather exceptional. While tax and transfer systems in a number of countries lift a fairly large share of working age households out of poverty, the American tax system pushes about the same number into poverty as the transfer system lifts up (McFate et al. 1995b).⁴

It has in this context been argued that the scope and organisation of the welfare state to a significant degree structure interests and patterns of political coalition formation (Esping-Andersen 1990; Korpi 1980; Korpi & Palme 1995). The characteristics of the liberal welfare state, such as the USA are likely to discourage coalitions between poor and better off citizens. Targeting programmes as well as benefits at a low flat rate tend to split the working class and promote coalitions between better off workers and the middle class against segments of the working class with less economic resources (cf. Edelman 1994: 244f). As issues of social protection within this regime type tend to be framed as political conflicts between 'us' (the majority paying taxes) and 'them' (those, often equipped with less political resources, receiving benefits without paying), support for welfare policies in the USA is limited. Welfare states which have institutionalised encompassing programmes, as in Scandinavia, are expected to encourage more solid support and demand for continuing welfare policies since the working class as well as the middle class is included and covered by the same insurance programmes.

From a quite different perspective, a variety of arguments concerning the negative effects of welfare statism have been raised by economists, politicians and business interests during the two last decades. In different contexts and levels of abstraction it has been argued that income security and heavy taxation distort labour market functions, weaken work motivation, promote an entitlement ideology, foster a culture of dependence, and feed tax resistance (Lindbeck 1988; cf. works quoted in Pfaller et al. 1991b; Gough 1991; Atkinson & Mogensen 1993). If these kinds of argument are valid, it is likely that Norwegians are more prone to justify tax cheating and claiming state benefits illegally than Americans. It should, however, be emphasised that measuring attitudes to financial cheating, as attempted in this article, is an imperfect means to estimate actual behaviour of cheating. While it is true that links between attitudes and behaviour may be less than straightforward, it has

nevertheless been shown that those believing that cheating is a trivial crime are themselves more likely to be cheaters (Laurin 1986; Wahlund 1991).

While the above approaches suggest that the characteristics of welfare policies define interests, affect behaviour, and promote certain coalitions among social groups, others argue that the structure of the political decision-making institutions, within which these political struggles take place, critically determine policy outcomes, political trust, and by extension, views on the role of the welfare state.

Developed in an American perspective, Steinmo (1994) is particularly critical of the traditional liberal cultural explanation in the tradition of Hartz (1955), which claims that “the state plays a more limited role in America than elsewhere because Americans, more than other people, want it to play a limited role” (King 1973 quoted in Steinmo 1994: 107).⁵ Contrary to the cultural approach, it is argued that public preferences about the role of the state in society are particularly influenced by the efficiency of decision-making institutions.

Following Steinmo, the institutional foundations upon which countries’ democratic systems are built seriously affect the possibilities to govern efficiently. In sharp contrast to the Scandinavian model of democracy, with its relatively centralised government and ‘non-political’ state bureaucracy, democracy in the USA can be characterised as a system with multiple checks and balances with fragmentation of power and political authority, as well as a weak national administration with virtually “no sphere of ‘administration’ apart from politics” (Banfield & Wilson 1963 in Lipset 1991: 11; Weir & Skocpol 1985: 136). In absence of strong ideologically-coherent political parties rooted in class structures – as American parties tend to be non-programmatic and internally divided with historical roots in regions rather than social classes – the American system “has come to represent the interests of citizens through a nexus between interest group and bureaucracy rather than between political party and elected official” (Jillson 1994: 57).

The fragmentation built into the system profoundly shapes both the political strategies of the actors involved and policy outcomes (Steinmo 1993; Weir 1992; cf. Rothstein 1994: 106). Two implications of this hyper-pluralism is first that it “leaves members of Congress individually accountable for their actions. They thus face powerful incentives to pay closer attention to the short-term electoral consequences of their votes than to the long-term policy effects of their actions” (Steinmo 1994: 125).

Second, it promotes special interest politics, as “elected officials must cater to local or highly particularistic constituency interests to an extent that is truly unique in the democratic world” (Steinmo 1994: 117). Since the “political history [of US social policy making] tells a common story: Political

and administrative reformers design a plan which is radically altered, watered down, or rejected as it moves through the legislative branch”, Americans have realised that their government is not efficient nor trustworthy (Steinmo 1994: 125; cf. Steinmo 1993: 142ff).⁶

“[W]hat citizens believe about politics, and what they think is possible and desirable is fundamentally shaped by what government does for them. (...) Thus if a government is disorganized, inefficient, and ineffective citizens will want it to do different things, than they will if their experience tells them that it is efficacious” (Steinmo 1994: 128). In sharp contrast to the USA, Sweden (and probably other Scandinavian countries) with its efficient decision-making institutional design, it is argued, promoted economic growth while at the same time providing the revenue for the expansion of the welfare state. “This substantive experience built a continued faith in the legitimacy of the state’s role in society” (Steinmo 1993: 207). Similarly, Rose (1991: 210f) believes that “[o]nly if the state is trusted to be caring and effective does it make sense for people to put their welfare in the hands of officials armed with the power of law and the resources of the fisc”. It is then stated that public officials “appear more fully trusted in Northern Europe than in Southern Europe.” In the USA, however, the situation seems considerably worse as governments are perceived as “dishonest, uncaring, and ineffective”.⁷

In the same vein, Lewis (1982: 90ff) argues that tax evasion is related to beliefs concerning government legitimacy. Citizens distrusting government are supposed to view tax evasion as less wrong than those trusting government. Similarly, Sears & Citrin (1985: 8) track one of the roots of the tax revolt in California (proposition 13) to a generalised political cynicism expressed as antigovernment sentiment. Listhaug & Miller (1985) examining Norwegian data, found fairly strong relationships between confidence in government institutions and attitudes to tax evasion. On the basis of this finding they predict that “if the distribution of public values was to shift in an anti-system direction, as has occurred in the USA in recent years, we would expect increased support for tax cheating, especially among the less politically involved” (Listhaug & Miller 1985: 279; cf. Peters 1991: 223).

As the above arguments claim that experiences of state actions affect attitudes about what government should and should not do, we therefore need to examine whether citizens with a great deal of confidence in political institutions have different views on redistribution and financial cheating than those distrusting the political system.

Data and methods

Data used in this article were collected within the International Social Survey Program (ISSP) in 1991.⁸ One main reason behind forming ISSP was to create truly comparable data for attitude studies. Identical surveys on various topics have been conducted every year in a growing number of countries since 1985 (Davis & Jowell 1989; Svallfors 1996).

While a comparative research design can be fruitful when studying relationships between public attitudes and institutional characteristics, it is also afflicted with problems that suggest cautious interpretations of results (Küchler 1987). Besides the fact that survey data are sensitive to question wording, question context, and to question sequence, one major obstacle in comparative research is that the meaning of a particular question may differ among countries (Svallfors 1996; cf. Smith 1987). This suggests that we should focus on broad attitudinal patterns (a 'gestalt') and neither pay too much attention to small differences in marginal percentages on single questions, nor take them at face value (Scheuch 1989). Further, to use indexes instead of single questions may also help to increase the validity of the results, since the impact of wording effects and other sources of measurement error are reduced.

The response rate for Norway is 62 percent of a total net sample of 2426 citizens. The corresponding figures of the United States net sample are 70 percent and 1950, respectively. Both samples are nationally-representative, unweighted, and randomly drawn (ISSP 1991). An analysis of non-responses shows that neither the Norwegian sample nor the American are particularly biased regarding age, gender, region, education or labour force status. In Norway, those with university education and those in the labour force are slightly over-represented, while in the USA a small gender bias appears, as females are over-represented in the sample.

In the following analysis frequency tables are used for descriptive purposes. Then factor analysis is applied to distinguish attitudinal patterns among the variables. Finally, cross-tabulation tables and Multiple Classification Analysis (MCA) are used for group comparisons. MCA, using the F-statistic for significance test, is a statistical method which suits multivariate analysis when the independent variables are categorical and the dependent variable is at least on the interval scale level (Andrews et al. 1973). The MCA output is in this article restricted to coefficients controlled for other independent variables.

Attitudes to redistribution, financial cheating and decision-making institutions

In the following empirical analysis, American and Norwegian public attitudes concerning the state will be compared. The areas covered in the analysis are (1), confidence in parliament and government; (2), government responsibility regarding redistribution, and (3), tax evasion and claiming state benefits illegally.

As pointed out above, it is expected that American and Norwegian beliefs concerning government trust, redistribution, and cheating on government will be different. First, if the ways governments structure access to state benefits have implications for popular attitudes, we would expect stronger support in Norway for redistribution in comparison with the USA. Second, whether tolerance for financial cheating is related to heavy taxation or to changing moral standards caused by advanced welfare statism, it is from the 'negative effects' perspective that we expect that Norwegians will express more tolerant attitudes to tax evasion and cheating on benefits than the American citizenry. Third, according to political trust arguments, the state is supposed to receive less support in the USA than in Norway. It is further hypothesised that citizens with a high degree of confidence in government tend to be more oriented to collective action than those distrusting government. Similarly, those distrusting government may tend to be more politically alienated and thus prefer individual to collective actions, including illegal actions 'outside' the system, such as evading taxes. Finally it is hypothesised that attitudinal differences regarding redistribution and financial cheating across nations will decrease holding confidence in the state constant.

Results in Table 1 indicate that confidence in the state is more prevalent in Norway than in the United States. Further, it is evident that differences between Americans and Norwegians are even more pronounced when it comes to government responsibilities for redistribution.⁹ In Norway the support for government is widespread, while Americans only show moderate support with those opposing outnumbering those favouring government involvement. Examining attitudes to tax evasion and cheating on state benefits, we get an entirely different picture. Observed differences between the two countries are much smaller, and it seems that the claiming of benefits from government by a person who is not entitled to do so, is regarded as more incorrect morally than cheating on taxes.

Moving to the kernel of the analysis, relationships between confidence in government on the one hand, and views on government responsibilities, tax evasion and getting benefits illegally, on the other hand, will be examined. Beginning with a dimensional analysis, displayed in Table 2, it is clear that attitudes are similarly structured in both countries. The variables form three

Table 1. Attitudes towards the state in Norway and the USA: Confidence in parliament and civil service; government redistribution; financial cheating, 1991 (%)

	USA	Norway	USA	Norway
	[Parliament]		[Civil service]	
How much confidence do you have in ...	US Congress	Norwegian Parliament	Government department	Government
Complete or a great deal of confidence	25	40	17	30
Some confidence	45	36	48	42
Very little or no confidence at all	27	21	33	25
Can't choose	3	4	3	3
Balance**	-2	+19	-16	+5
(n)	(1331)	(1460)	(1312)	(1433)
Do you think it should or should not be the government's responsibility to ...	Provide a job for everyone who wants one?		Reduce income differences between the rich and the poor?	
Definitely should be [Yes, completely]*	18	56	20	50
Probably should be [Yes, partially]*	25	31	25	26
Probably should not be [NO]*	25	10	24	17
Definitely should not be	27	-	24	-
Can't choose	5	3	8	7
Balance**	-9	+77	-3	+59
(n)	(1338)	(1468)	(1326)	(1431)
Do you feel it is wrong or not wrong if ...	A taxpayer does not report all of his income in order to pay less income tax?		A person gives the government incorrect information about himself to get government benefits that he is not entitled to?	
Seriously wrong	29	33	48	63
Wrong	53	43	44	33
A bit wrong	12	17	4	3
Not wrong	4	5	2	0
Can't choose	3	1	2	1
Balance**	+66	+54	+86	+93
(n)	(1332)	(1472)	(1332)	(1466)

Source: ISSP (1991). * Response categories for Norway in brackets. ** Balance: percentage points difference between 'state friendly' and 'state hostility' attitudes.

distinct dimensions. The first dimension consists of trust-items (factor I). The second and third dimensions capture questions concerning redistribution (USA factor III, Norway II) and financial cheating (USA factor II, Norway III), respectively. Based on these results three additive indexes with two items in each were constructed.

These indexes are labelled 'government redistribution', 'financial cheating', and 'confidence in state'. According to cross-tabulation tables, the indexes were constructed in the following way: those with 'state friendly' responses (agreeing that it is the responsibility of government to reduce income differences and provide jobs; opposing financial cheating regarding taxes and benefits; and having confidence in parliament and the civil service) were assigned a value of 2 for each indicator. Those with 'state hostile' attitudes were assigned a zero value. Those answering can't choose, and the middle category in the two confidence items, received the value of 1. The values of the indicators within each index were then summed. Missing values on one indicator within an index were assigned the same value as the other indicator.¹⁰ These indexes vary between zero and 4. Values below 2 are pooled into one category ('state hostility'), and values larger than 2 are pooled into a 'state friendly' category. Hence, these three indexes contain three categories each. Analysing group differences using MCA, which will appear later, the additive indexes are constructed following the same procedure, except that categories are not pooled. Indexes vary initially between zero and 8 (except for the Norwegian redistribution index which varies between zero and 6, due to different response categories), but are transformed to vary between zero and 1.

Table 3 shows the results of the analysis.¹¹ Beginning with the USA, relationships between confidence in state and financial cheating are non-significant. The only significant but rather weak relationship found is that Americans with low confidence in the state are less in favour of government involvement than those with strong or moderate confidence in the state. In Norway on the other hand, the expected patterns are found in both areas, however only weakly with regards to redistribution. But it is clear that trust in government is related to views on financial cheating.¹²

In sum, there is considerable agreement between institutional characteristics of welfare policies and support for redistribution. Arguments stressing the role of political trust for attitudes to government involvement receive less support, as the striking attitudinal differences to redistribution in Norway and the USA remain largely unaffected by control for trust in government. Having a great deal of confidence in the state does not result in any particular special requirements concerning the role of the state.

Considering the large differences in terms of taxation and social spending levels, as well as the structure of welfare state policies, it could be expected

Table 2. Dimensional analysis of attitudes towards the state in Norway and the USA. 1991. Factor loadings $\times 100$. Varimax rotated principal components analysis

		USA			Norway		
		I	II	III	I	II	III
Government redistribution	Provide job	08	10	84	-07	85	04
	Reduce income differences	-02	02	86	05	85	-11
Financial cheating	Income tax	-03	90	04	-10	-16	81
	Government benefits	08	89	08	00	08	85
Confidence in state	Parliament	92	01	04	89	01	-09
	Civil service	92	05	03	89	-02	-01
	Eigenvalue	1.89	1.58	1.32	1.72	1.52	1.23

Factor criterion = Eigenvalue > 1 . Source ISSP (1991).

Table 3. Attitudes to government redistribution and financial cheating by confidence in the state. USA and Norway, 1991. Percent state friendly

Index	USA				Norway			
	Confidence in state index				Confidence in state index			
	Strong	Moderate	Weak	(p)*	Strong	Moderate	Weak	(p)*
Government redistribution	31	35	31	0.02	82	74	74	0.01
Balance**	-3	-1	-11		+76	+67	+68	
(n)	(354)	(483)	(493)		(617)	(421)	(408)	
Financial cheating	84	83	84	0.81	82	78	68	0.00
Balance**	+78	+78	+79		+80	+75	+63	
(n)	(347)	(479)	(485)		(624)	(427)	(412)	

* (p) indicates significance level using the χ^2 -statistic. Source: ISSP (1991). ** Balance: percentage points difference between 'state friendly' and 'state hostility' attitudes.

from the negative effects perspective that acceptance of financial cheating would be more prominent in Norway than in the USA. Results do not support these expectations. Citizens in Norway, living in a high taxing-and-spending society, tend to oppose tax cheating and claiming state benefits illegally to about the same extent as Americans. The slightly higher level of acceptance of tax cheating in Norway meshes with previous research, which in addition has also demonstrated weak and peculiar relationships between tax cheating and overall levels of taxation (Peters 1991; Listhaug & Miller 1985).

Finally, confidence in the state does not seem to be strongly related to attitudes concerning financial cheating, except for one distinct deviation: Norwegian attitudes to tax evasion. The absence of significant relationships among American citizens, contrary to the expectations by Listhaug & Miller (1985), shows that it sometimes can be precarious to make generalisations about some countries based on empirical evidence found in another country.

Social cleavages and attitudes to redistribution and financial cheating

There is no doubt that the organisation of the welfare state has had a significant impact on living conditions and inequalities, but it has also been increasingly recognised that “[t]he welfare state is (. . .), in its own right, a system of stratification. It is an active force in the ordering of social relations” (Esping-Andersen 1990: 23). From a power-resources perspective one of the main systems of stratification is the labour market (Korpi 1983; Esping-Andersen 1985). The unequal distribution of risks – such as sickness and unemployment – and socio-economic resources, is intimately connected with occupational positions in capitalist societies. Those with weaker positions on the labour market are more dependent on the state for social protection. The welfare state may therefore be seen as a major arena for class conflict, where the strongest supporters of welfare state policies are expected to be found among those with less salable market resources.

However, arguments have been raised to suggest that changing occupational structures – which in many cases are related to welfare policies – in the transition from industrial to post-industrial societies generate new social cleavages which will replace or complement class divisions. Here, gender emerges as one of the most important ‘new’ axes of conflict (Orloff 1993). Arguments are built either upon self-interest, as women are seen as more dependent on the state both in terms of employment and in terms of benefits and services (Hernes 1987; Borchorst & Siim 1987), and/or different experiences of socialisation among men and women (Waerness 1987). Although theories and studies concerning gender and the welfare state have often lacked a comparative perspective, which feminist scholars admit (Daly 1994), the various

contributions in Sainsbury (1994) show clearly that outcomes of social policy differ between men and women, while the magnitude of these differences varies between countries.

Another source of social conflict, it has been argued, is private versus public employment. Arguments can be divided into two groups: socialisation experiences and self interest (Hoel & Knutsen 1989; Sears & Citrin 1985: 238). In some cases, issues of gender are closely attached to sector employment. From a comparative perspective, Esping-Andersen argues that gender and sector conflicts will be especially salient in the social democratic regime type. Due to the heavily gender segregated labour market and the significant job expansion in the public sector among Scandinavian countries, it is proposed that conflicts will arise along the highly gender-segmented private-public sector axis. In the USA on the other hand, gender and ethnic conflicts are supposed to be translated into class conflicts, due to decreasing segregation effects in the labour market (Esping-Andersen 1990: chapter 9).¹³

Other factors that have received attention when describing contemporary post-industrial societies are of a more general nature, such as the effects of on-going processes of secularisation, and the 'silent revolution' of slowly emerging post-materialist value patterns. Beginning with secularisation, it is apparent that this process has gone furthest in Scandinavia. Religion seems to have little practical influence over the daily lives of most Scandinavians (Riis 1994). By contrast, Greeley (1991) argues that secularisation processes have been weak and almost non-existent in the USA over the past decades. For most Americans religion still plays a significant role. The consequences of secularisation have been discussed and it has been shown that religious beliefs have a significant impact on values and attitudes concerning morality, family, and child upbringing (Harding et al. 1986). It could thus be expected that religious people are less tolerant to financial cheating than non-religious. To what extent religious beliefs may determine attitudes concerning welfare policies is less clear, but it is suggested that religious values may be viewed as a conservative force in contemporary Western societies (Ester et al. 1994).

Conflicts concerning welfare policies could also be related to age, both in terms of life cycle and cohort effects. In the former case, we would expect that support for the welfare state is located furthest among the youngest and the oldest cohorts, due to their relatively weak market position and dependency on state welfare. Regarding the latter case, if the generational theory suggested by Inglehart (1990) has an impact on views concerning the welfare state, we would expect that attitude patterns differ among age cohorts. Due to their different formative experiences concerning material well-being, younger people are expected to be less supportive of the welfare state than older people. Consequently, as the welfare state has been rather

successful in its mission, questions of redistribution and inequality gradually lose their political significance as older age cohorts are replaced by younger age cohorts. According to Inglehart, contemporary societies are facing new political issues, and these mainly reflect different value preferences between materialists and postmaterialists. Traditional class-based political conflicts tend to be forced out of the political agenda (Inglehart 1990: 248–334). The diminishing relevance for the traditional left-right axis, and the ‘out-dated’ issues of economic inequality suggests that links between political choice and welfare state issues are slowly but surely withering away.

The following variables will be used in the analysis: class; household income; gender; age; religiosity; political choice; and sector.¹⁴ While some of these variables do not need any further presentation, some certainly do.

While class theoretically is often assumed to be a key variable, it has been less easy to assess the concept of class empirically and make it cross-nationally comparable. However, the works of Ganzeboom & Treiman (1994) and Erikson (n.d.) have made it possible to translate different occupational coding schemes into a Erikson/Goldthorpe classification of occupations (Erikson & Goldthorpe 1992).¹⁵ The usefulness of the class schema has been empirically validated (see works in Nieuwebeerta 1996), and permits that classifications differ in detail. The classification used here distinguishes between unskilled workers, skilled workers, routine non-manuals, service classes II and I (lower and higher level controllers and administrators, respectively), and finally self-employed.

The problems of standardisation and making income cross-nationally comparable are, due to different currencies and coding schemes, obvious. The USA classification contains 21 different income strata, compared to Norway’s nine. In the analysis, income will simply be divided into quartiles. As income has been counted as household income, married and cohabiting couples’ income has been divided by two.

Religiosity is measured by an additive index consisting of three variables. The first asks whether respondents consider themselves religious or not. The second and third measure the frequency of, respectively, praying and taking part in church activities. Results from factor and correlation analyses confirm the conceptual validity among these variables. Hardly surprising, levels of religiosity differ substantially between Norway and the USA. To create an index which is both comparable and reliable, it is necessary to collapse categories. The religiosity index therefore distinguishes only between three different levels: weak, medium, and strong.¹⁶

Finally, categories for political choice differ between the USA and Norway. Among Americans, political choice will be divided into three groups: liberal, moderate, and conservative, using the subjective self-locating left-

right scale. For Norway, the party classification schema is reclassified into left (Red Electoral Alliance, Labour Party, Socialist Left Party), middle (Christian Democratic Party, Centre Party, Liberal Party), and right (Conservative Party, Progress Party) generally following the categorisation used by Ringdal & Hines (1995).

Relationships between political party preference and political attitudes are troublesome in at least two important respects. First, to determine causal relationships between those two factors is complicated. Second, relationships between structural factors – such as class, gender et cetera – and political attitudes may be distorted if these particular political attitudes are to a large extent channelled through political party preferences. The strategy chosen here is to run separate analyses. In the first step, all independent variables, except political choice, are entered. In the second step, variables proven to have significant relationships with redistribution and financial cheating respectively are reentered in a second analysis. Results from the second analysis are displayed in model I. In the following model II, political choice is added. Additional models including variables with non-significant relationships to redistribution and financial cheating respectively are reported at the foot of the tables.

In Table 4, some multivariate models are assessed to measure different group patterns to redistribution. Although levels of support for government redistribution differ between the nations, group differences are very similar. Workers, women, and those with low incomes are more in favour of redistribution (model I). In model II, in which the political preference variable is introduced, these earlier patterns persist, and the impact of political choice is significant, especially in Norway. It is principally among conservatives that hostile attitudes to government redistribution occur, while differences between left-wing and centre preferences are rather small. In model III sector location is introduced. Among Norwegians, it is apparent that employees in the private sector do not support redistribution to the same extent as those in the public sector. Finally, despite that neither age nor religiosity having any significant impact on structuring attitudes to redistribution, the explained variance is higher for Norway, which appears largely to depend on the close links between political choice and views on redistribution.

Examining group differences to financial cheating in Table 5, models I and II, a somewhat different picture emerges. While levels of opposition to financial cheating are similar in Norway and United States, group patterns differ in some respects. In both countries, class, religiosity and political choice show significant relationships with financial cheating. Again the impact of class is demonstrated, but patterns are different to redistribution, as workers and the self-employed show the most tolerant attitudes to financial cheating.

Table 4. Attitudes to government redistribution in Norway and the USA by various structural determinants. Multiple classification analysis. Adjusted index means and beta coefficients, 1991

	USA		Norway		
	Government redistribution index		Government redistribution index		
	Model I	Model II	Model I	Model II	Model III
	Beta (p)*	Beta (p)*	Beta (p)*	Beta (p)*	Beta (p)*
	Adjusted means	Adjusted means	Adjusted means	Adjusted means	Adjusted means
Grand Mean	0.46	0.46	0.74	0.74	0.73
Class	0.18 (0.00)	0.17 (0.00)	0.17 (0.00)	0.15 (0.00)	0.17 (0.00)
Service I	-0.07	-0.06	-0.11	-0.09	-0.11
Service II	-0.03	-0.03	-0.01	-0.02	-0.03
Routine non-manuals	-0.01	-0.01	0.00	0.00	0.00
Skilled manuals	0.05	0.07	0.05	0.05	0.05
Unskilled manuals	0.08	0.07	0.06	0.05	0.06
Self-employed	-0.08	-0.07	-0.05	-0.04	-0.04
Gender	0.12 (0.00)	0.11 (0.00)	0.13 (0.00)	0.10 (0.00)	0.11 (0.00)
Male	-0.04	-0.04	-0.04	-0.03	-0.03
Female	0.03	0.03	0.04	0.03	0.03
Income	0.11 (0.00)	0.12 (0.00)	0.18 (0.00)	0.15 (0.00)	0.15 (0.00)
1st quartile	0.06	0.06	0.06	0.04	0.04
2nd quartile	0.00	0.01	0.04	0.04	0.04
3rd quartile	-0.05	-0.05	-0.03	-0.03	-0.02
4th quartile	-0.02	-0.02	-0.07	-0.06	-0.06
Political choice	-	0.17 (0.00)	-	0.32 (0.00)	-
Liberal [Left]**		0.06		0.07	
Moderate [Middle]		0.02		0.05	
Conservative [Right]		-0.07		-0.17	
[No preference]				0.00	
Sector	-	-	-	-	0.14 (0.00)
Public					0.04
Private					-0.05
Not in labour force					0.03
R ²	7.1%	10.1%	9.8%	19.8%	11.8%
(n)	(1177)	(1175)	(1158)	(1136)	(1115)

* (p) indicates significance level using the F-statistic. ** Response categories for Norway in brackets. Variables not included in models are marked with -. Independent variables with non-significant relationships ($p > 0.05$) are not included in the models above. For both Norway and the USA, age and religiosity have non-significant relationships with redistribution, which the following models (a-d) indicate. Independent variable(s) and significance levels in different models. United States: Model (a) Age (0.07); model (b) Religiosity (0.96). Norway: Model (c) Age (0.32), Income (0.00), Class (0.00); Model (d) Religiosity (0.12), Gender (0.00). Source: ISSP (1991).

Table 5. Attitudes to financial cheating in Norway and the USA by various structural determinants. Multiple classification analysis. Adjusted index means and beta coefficients, 1991

	USA			Norway		
	Financial cheating index			Financial cheating index		
	Model I	Model II	Model III	Model I	Model II	Model III
	Beta (p)*	Beta (p)*	Beta (p)*	Beta (p)*	Beta (p)*	Beta (p)*
	Adjusted means	Adjusted means	Adjusted means	Adjusted means	Adjusted means	Adjusted means
Grand mean	0.78	0.78	0.78	0.80	0.80	0.80
Class	0.13 (0.00)	0.13 (0.00)	0.13 (0.00)	0.19 (0.00)	0.19 (0.00)	0.17 (0.00)
Service I	0.05	0.04	0.04	0.04	0.05	0.04
Service II	0.02	0.03	0.03	0.05	0.05	0.05
Routine non-manuals	0.00	0.01	0.01	0.00	0.00	0.00
Skilled manuals	-0.01	-0.02	-0.02	-0.02	-0.02	-0.02
Unskilled manuals	-0.04	-0.03	-0.04	-0.02	-0.03	-0.03
Self-employed	-0.02	-0.02	-0.02	-0.06	-0.06	-0.06
Religiosity	0.10 (0.00)	0.09 (0.01)	0.09 (0.01)	0.10 (0.00)	0.10 (0.01)	0.09 (0.01)
Weak	-0.05	-0.04	-0.04	-0.01	-0.01	0.00
Medium	-0.01	0.00	0.00	-0.01	-0.01	-0.01
Strong	0.02	0.02	0.02	0.04	0.04	0.04
Gender	0.08 (0.01)	0.08 (0.01)	0.08 (0.01)	-	-	0.02 (0.52)
Male	-0.02	-0.02	-0.02			0.00
Female	0.01	0.01	0.01			0.00
Income	-	-	-	0.08 (0.04)	0.08 (0.05)	-
1st quartile				0.00	0.00	
2nd quartile				0.00	0.00	
3rd quartile				0.03	0.03	
4th quartile				-0.02	-0.02	
Political choice	-	0.09 (0.00)	0.09 (0.00)	-	0.15 (0.00)	0.16 (0.00)
Liberal [Left]**		-0.03	-0.03		0.03	0.03
Moderate [Middle]		0.00	0.00		0.02	0.02
Conservative [Right]		0.03	0.03		-0.04	-0.04
[No preference]					-0.02	-0.03
Age	-	-	0.05 (0.48)	0.15 (0.00)	0.14 (0.00)	0.13 (0.00)
25 years or less			0.01	-0.03	-0.03	-0.03
26-35 years			0.01	-0.02	-0.02	-0.01
36-45 years			-0.01	-0.01	-0.01	-0.01
46-59 years			-0.01	0.03	0.03	0.03
60 years or more			0.01	0.04	0.04	0.03
R ²	3.7%	4.6%	4.9%	8.0%	10.0%	9.2%
(n)	(1244)	(1241)	(1241)	(1138)	(1118)	(1216)

* (p) indicates significance level using the F-statistic. ** Response categories for Norway in brackets. Variables not included in models are marked with -. Independent variables with non-significant relationships ($p > 0.05$) are not included in the models above, except for model III. For the United States, age and income have non-significant relationships with financial cheating. For Norway, gender and sector have non-significant relationships with financial cheating. This is indicated in the following models (a-c). Independent variable(s) and significance levels in different models. United States: Model (a) Age (0.37); model (b) income (0.38). Norway: Model (c) Gender (0.14), Sector (0.22), Age (0.00), Class (0.00). Data on sector are not available for the United States. Source: ISSP (1991).

Further, religious people are less accepting than non-religious, and among Americans, liberals are more prone to accept cheating than conservatives. In Norway relationships are inverted as acceptance of cheating is associated with the political right.¹⁷

In model III a comparison between the two countries using an equivalent set of variables is made. Leaving group patterns common in both countries aside, it may be concluded that men and women in the United States appear to have slightly different views on cheating, while in Norway clear-cut age cleavages exist. Younger cohorts are less like than older cohorts to view cheating with taxes and state benefits as wrong. The data used in this article do not give any answer to the question whether these age differences are mainly a generational effect or a life cycle phenomenon. However, interpreting it as a symptom of slowly changing value pattern between generations, two things need to be considered. First, it has to be considered whether the higher acceptance of financial cheating among the young is a part of a broader pattern among Western countries, or if it is circumscribed to a smaller group of countries. Data from Sweden and Denmark suggest that the age pattern observed can be generalised at least to Scandinavia (SOU 1994: 73: chap. 13; Gundelach & Riis 1992: 50).¹⁸ Second, it needs to be established to what extent attitude patterns show systematic linkages to welfare state characteristics. If the higher acceptance of financial cheating among the young turns out to be a generational effect, and if it can be traced to be a consequence of a high taxing and generous spending welfare state, the Norwegian welfare state may meet financial as well as legitimacy problems in the future. Nevertheless, this is mere speculation, further research is needed.

Conclusions

Claims have been made that institutional designs of welfare states tend to determine public preferences and behaviour in certain ways, as well as structuring patterns of social division. Comparing attitudes to redistribution and financial cheating in Norway and the United States, data suggest that support for government redistribution is considerably stronger in Norway in comparison with the United States. Interpreting attitudinal differences from a welfare state regime perspective, the results endorse arguments emphasising that the design and scope of welfare policies shapes and determines its own legitimacy. The political trust approach, which argues that the efficiency of political decision-making institutions promote beliefs about trust in the state and furthermore views on government responsibilities, receives less support. Though Norwegians show higher levels of trust than Americans, relation-

ships between confidence in government and attitudes to redistribution are relatively weak in both countries.

For those believing in the trust argument, these results might be disappointing. It is of course possible to question the results on methodological grounds, as the concept of trust is difficult to measure adequately. Certainly the indicators have their drawbacks as the questions used are very general and may fail to distinguish between confidence in the democratic system and other expressions of trust, i.e. political responsiveness to public demands and moral standards of politicians (Craig et al. 1990; Niemi et al. 1991; Smith 1981). While this objection has its merits, most of the relationships which have been shown are weak and it is doubtful whether better indicators would result in strong associations between trust in government and attitudes to the welfare state.¹⁹

Another problem, which is probably even more important, is that although “mistrust of government in general results in great part from dissatisfaction with the outcomes of ongoing public policies”, reasons behind expressed mistrust may differ as “[s]ome are dissatisfied because they want government to do more and some because they want it to do less” (Sears & Citrin 1985: 177; Borre 1995). It is difficult to overlook the simplicity of the trust argument, as it does not take into account that social groups may differ in preferences regarding government actions. Indeed, it is perhaps too naive to assume that trust in government goes hand in hand with positive attitudes to redistribution.

I do not disagree that “what citizens believe about politics, and what they think is possible and desirable is fundamentally shaped by what government does for them” (Steinmo 1994: 128). However, even if the inefficiency of the American political decision-making institutions, as it has been argued, have contributed to the failures of American social policy making and promoted distrust in the state, it is perhaps more plausible to suggest that support for redistribution is rooted in experiences of the features and performance of ongoing social policies, rather than in political decision-making processes. First, as pointed out above, the American welfare programmes aimed at helping the poor and reducing inequalities have not turned out to be effective. Second, it is well-known that universal and encompassing welfare programmes (i.e. health care and pensions) receive higher public support than targeted and means-testing programmes (i.e. housing and social assistance). The latter group of programmes are also more likely to feed attitudes of abuse and cheating among the public (Coughlin 1980; Taylor-Gooby 1995; Svallfors 1991; Hadenius 1986).

While overall levels of support differ, conflicts over redistribution are similarly structured. In both nations, the strongest supporters are to be found among workers, those with low incomes, women, and, in Norway, public

sector employees. Arguments claiming that social conflict scenarios will vary systematically among different welfare state regimes cannot be sustained (cf. Svallfors 1997a). Admittedly, we are leaving the industrial society behind us, but contrary to some expectations, attitudinal links between class, political choice and attitudes to redistribution suggest that issues of inequality still are of importance for citizens in Norway and the USA. In spite of the changing occupational structures during the last decades, which have been intimately connected with the entrance into the post-industrial society, identities and interests are still significantly structured by class. However, appearances of gender and sector differences point out that vertical cleavages are complemented by horizontal divisions. Dissimilarities between men and women do not diminish by controlling for class and income. Interpreting these results suggests that differences between males and females are not solely grounded in different positions in markets.

Arguments proposing that advanced welfare statism has undesirable effects on civic morality, such as cheating on taxes and state benefits, are generally not confirmed, in that general levels of opposition are quite similar in both countries. However, in Norway younger cohorts are significantly more tolerant of cheating than older cohorts. Whether these age differences indicate generational patterns as well as consequences of welfare statism remain as open questions.

It is clear that conflicts over financial cheating, compared to redistribution, show more cross-country variation. The thesis that acceptance of financial cheating is associated with government legitimacy is corroborated in Norway. As citizens trusting government are less tolerant of tax cheating than those with little confidence. Among Americans relationships between trust and financial cheating are insignificant. While tolerance for cheating in the USA is associated with the political left, the relationship is reversed in Norway. Still, with regard to class and religiosity similar patterns occur. In both countries workers, self-employed, and non-religious tend to view financial cheating as less wrong than service classes and religious people.

The very similar patterns of class and gender conflicts over redistribution in the USA and Norway were perhaps less expected when we take into account different configurations of national institutions, occupational structures and strength of labour movements. While the demonstrated importance of class for political attitudes and voting in Scandinavian countries may be well known (Svallfors 1995; Nieuwebeerta 1996; Ringdal & Hines 1995), common explanations referring to strong centralised labour movements embodied in class based political parties and unions fail to explain the observed pattern in the United States (cf. Svallfors 1991: 628–630).

The observed cleavage patterns do however suggest that determinants of distributive conflicts should be sought among factors embodied in structures of employment. In this respect two different interpretations of the observed patterns seem plausible. One interpretation suggests that common forces among Western industrialised nations are at work. Inequalities generated by capitalistic means of production give rise to similar frames of interpretation, world views and interests. A second interpretation fits the scenario envisaged by Esping-Andersen as the patterns noted here may be indicators of emerging class conflicts in the United States. In Norway on the other hand, appearances of class, gender and sector differences could indicate that class may be on decline and will in the future be superseded by gender and sector cleavages. In absence of comparative data covering a larger time-span, suggestions about which interpretation, if any, that is appropriate should be cautious.

In accounting for the attitudinal similarities as well as differences, comparative research on attitudes should perhaps devote more attention to clarify which societal forces within national contexts that can serve as explanations for observed attitudinal patterns, rather than applying grand theories which often are too general to acknowledge the dynamics of cross-country attitudinal differences. In this perspective, the welfare state regime approach with its emphasis on institutional designs of welfare policies, as well as structures of employment as potential bases for social conflicts, seems fruitful.

Acknowledgements

I would like to thank Eero Carrol, Richard Coughlin, Walter Korpi, Chris Mateiu, Gregg Olsen, Stefan Svallfors, and colleagues at the Department of Sociology, Umeå University, for valuable comments on previous drafts. The comments made by the two anonymous referees are also appreciated. The research has been financially supported by the Swedish Council for Social Research (SFR) and by the Swedish Council for Research in the Social Sciences and Humanities (HSFR).

Notes

1. From a methodological point of view, it would have been desirable to include other countries that can be subsumed under the social democratic and the liberal welfare regime concept, respectively. Unfortunately, Norway is the only Scandinavian country available in the ISSP 1991 module. Among countries that can be labelled as liberal regime types, no other country except the U.S. is available. Two other possible candidates – Britain and New Zealand – appear to deviate from the liberal welfare regime concept in certain key respects (see works cited in Svallfors 1997a; Ginsburg 1992).

2. Some scholars argue that Esping-Andersen largely neglects the family component and almost exclusively focuses on the state-market relationship (Sainsbury 1994; Orloff 1993).
3. Their equation, however, can be criticised. See Åberg (1989) for an analysis of the relationships between the size of the public sector and redistributive effects.
4. In the United States (1986), the share of poor working age households increased slightly after tax and transfers (Appendix). In comparison, the percentages of poor households lifted out of poverty were in Canada 20.1% (1987), United Kingdom 46.1% (1986), West Germany 36.4% (1984), the Netherlands 61.8% (1987), France 51.5% (1984), Sweden 43.8% (1987) (McFate et al. 1995b: 53).
5. For a critique of the liberal values explanation see Weir (1992); Skocpol (1992); Hanson (1994).
6. For empirical evidence claiming the American political system's inability to govern efficaciously and its lack of capacity to administer social policy, see Steinmo & Watts (1995), Weir (1992), and works summarised in Steinmo (1994: 131) and Rothstein (1994: 122). Some explanations concerning the cross-time stability of American political institutions are commented in Lipset (1991).
7. While the prevalence of individualistic and anti-statist values among the U.S. public is confirmed (Steinmo 1994; Kluegel & Smith 1986; Sears & Citrin 1985; Taylor-Gooby 1993), perhaps Rose and Steinmo overestimate the exceptionalism of anti-trust attitudes in the United States. In comparison with West Germany, Britain and Australia, U.S. citizens show comparably higher levels of political trust (Hayes & Bean 1993).
8. Data is available from Zentralarchiv für Empirische Sozialforschung, at the University of Köln, Germany. See: <http://www.za.uni-koeln.de/data/en/issp/>.
9. Note that response categories differ. For reasons unknown to the author, the Norwegian response categories deviate from the ISSP standard. However, the large cross-country differences seem not to be an effect of different response categories (cf. ISSP 1990: 53).
10. Additional analysis excluding cases which contain missing values have been performed. These results show only minor deviations from the results presented in this article.
11. Results from additional analysis using the non-pooled 'redistribution index' and 'financial cheating index', are, by and large, similar to those presented in Table 3. All relationships except one (political trust are significantly related to cheating in Norway), are non-significant on the 0.05 level. Tables may be obtained from the author on request.
12. Evidence from additional 'item one-by-one' analysis reveal that most of this relationship concerns tax cheating. Similar analysis for the United States shows that trust is not significantly related to tax cheating nor claiming benefits illegally.
13. Race is however not included in the ISSP data-file, but see Coughlin (1991) for the significant impact of race, independent of education and income, on attitudes to welfare state policies.
14. Sector location is only available for Norway.
15. In this paper, the algorithms provided by Svallfors (1997a) have been used.
16. The 'frequency of praying' variable distinguishes between: (1) Once or twice a year or less; (2) Several times a year to every week; (3) Several times a week or more. The 'frequency of taking part in church activities, other than attending services' variable distinguishes between: (1) Never; (2) Less than once a year to several times a year; (3) About once a month or more. The 'subjective self-description' variable distinguishes between: (1) Non-religious; (2) Neither religious nor non-religious; (3) Religious. These variables are then summed into an additive index, which, in order to assure a reliable number of

respondents in each category, classifies respondents into three levels of religiosity. Tables concerning frequencies and correlations may be obtained from the author on request.

17. Additional 'item one-by-one' analyses yield basically the same results as those presented in Table 5. While it is shown that political choice and class are similarly related to tax cheating and claiming benefits illegally, relationships are more pronounced when it comes to tax cheating.
18. The financial cheating items are also present in some 'covering a lot of countries' studies, but treated differently, which make comparisons problematic (Harding et al. 1986; Ester et al. 1994).
19. Examining Norwegian and Swedish data, Svallfors (1997b), utilising a broad set of indicators, did not detect any significant relationships between political trust and redistribution.

Appendix: Selected socio-economic indicators for the USA and Norway

	USA	(rank)	Norway	(rank)
1. Distribution . . . ^a				
a. factor income (Gini coefficients c:a 1985)	0.44	8/12	0.34	2/12
b. disposable income (Gini coefficients c:a 1985)	0.33	11/11	0.23	3/11
2. Poverty (c:a 1985) ^b	17.9	11/11	3.5	11/11
3. Transfer system effectiveness (1986) ^c	-0.5	7/7	n.a.	n.a.
4. Government outlays of GDP (1989)	36.5	14/18	52.9	4/18
5. Social benefit expenditure of GDP (1985)	12.0	16/18	28.0	3/18
6. Tax revenue of GDP (1991)	29.5	17/18	47.1	4/18
7. Left share of . . . ^d				
a. votes (mean 1950–1990)	0	18/18	49.2	2/18
b. seats in parliament (mean 1950–1990)	0	18/18	50.3	2/18
c. seats in government (mean 1950–1990)	0	16/18 ^h	68.0	2/18
8. Labour force participation (1992) ^e	77.0	3/18	76.9	4/18
9. Female labour force participation (1992)	69.0	5/18	70.9	3/18
10. Public service employment of work force (1985) ^f	5.3	7/9	14.7	3/9
11. De-commodification scores (1980) ^g	13.8	17/18	38.3	2/18

^aThe Gini coefficient measures income inequality. The higher the coefficient the more unequal income distribution. Factor income = income from capital and work. Disposable income = factor income + transfers – taxes.

^bPoverty = percentage of households below 50% of median disposable income.

^cTransfer system effectiveness = percentage of households (heads aged 20–55 years) lifted out of poverty after tax and transfers.

^dPolitical left = social democratic, socialist and communist parties.

^eLabour force participation = total labour force divided by total population aged 15–64

^fEmployment in education, health care, and welfare services divided by total population aged 15–64.

^gThe de-commodification score is a summary measure of the degree of market independence for an average worker.

^hIn three countries left parties had no seats in government.

Sources: 1a LIS; 1b, 2, 5 Korpi & Palme (1995); 3 McFate et al. (1995b); 4 Oxley et al. (1990); 6 OECD (1994); 7 Saunders et al. (1991); 8, 9 OECD (1995: 215); 10 Cusack et al. (1987); 11 Esping-Andersen (1990: 52). Sources 1a, 4, 7 adopted from Svallfors (1997a), 10 adopted from Therborn (1991). Notes: Rank orders are among various countries participating in the Luxembourg Income Study (1–3), among 18 major OECD countries (4–9, 11) or among 9 major OECD countries (10).

References

Andrews, F., Morgan, J. & Sonquist, J. (1973). *Multiple classification analysis*. Ann Arbor: University of Michigan.

- Atkinson, A.B. & Mogensen, G.V., eds. (1993). *Welfare and work incentives*. Oxford: Clarendon Press.
- Banfield, E.C. & Wilson, J.Q. (1963). *City politics*. Cambridge: Harvard University Press.
- Borchorst, A. & Siim, B. (1987). Women and the advanced welfare state – A new kind of patriarchal power?, in A. Showstack Sassoon (ed.), *Women and the state*. London: Hutchinson.
- Borre, O. (1995). Scope-of-government beliefs and political support, in O. Borre & F. Scarbrough (eds.), *The scope of government*. Oxford: Oxford University Press.
- Carnoy, M. (1984). *The state & political theory*. Princeton: Princeton University Press.
- Castles, F. & Mitchell, D. (1993). Worlds of welfare and families of nations, in F. Castles (ed.), *Families of Nations. Patterns of public policy in Western democracies*. Aldershot: Dartmouth.
- Coughlin, R. (1980). *Ideology, public opinion & welfare policy*. Berkeley: Institute of International Studies, University of California.
- Coughlin, R. (1991). The economic person in sociological context, in A. Etzioni & P.R. Lawrence (eds.), *Socioeconomics: Toward a new synthesis*. New York: M.E. Sharpe.
- Craig, S.C., Niemi, R.G. & Silver, G.E. (1990). Political efficacy and trust: A report on the NES pilot study items, *Political Behavior* 12: 289–314.
- Cusack, T., Notermans, T. & Rein, M. (1987). *Political-economic aspects of public employment*. Berlin: WZB.
- Daly, M. (1994). Comparing welfare states: Towards a gender friendly approach, in D. Sainsbury (ed.), *Gendering welfare states*. London: Sage.
- Davis, J. & Jowell, R. (1989). Measuring national differences: An introduction to the international social survey program (ISSP), in R. Jowell, S. Witherspoon & L. Brook (eds.), *British social attitudes. Special international report*. Aldershot: Gower.
- Edelmann, M. (1994). The social psychology of politics, in L. Dodd & C. Jillson (eds.), *The dynamics of American politics*. Boulder: Westview Press.
- Erikson, R. (n.d.). Kodningar av SEI och EGP i LNU91. Stockholm: Swedish Institute for Social Research (mimeo).
- Erikson, R. & Goldthorpe, J.H. (1992). *The constant flux*. Oxford: Clarendon Press.
- Esping-Andersen, G. (1985). *Politics against markets: The social democratic road to power*. Princeton: Princeton University Press.
- Esping-Andersen, G. (1990). *The three worlds of welfare capitalism*. Cambridge: Polity Press.
- Ester, P., Halman, L. & de Moor, R., eds. (1994). *The individualizing society*. Tilburg: Tilburg University Press.
- Evans, P., Rueschmeyer, D. & Skocpol, T., eds. (1985). *Bringing the state back in*. Cambridge: Cambridge University Press.
- Fritzell, J. (1991). *Icke av marknaden allena: Inkomstfördelningen i Sverige*. Stockholm: Almqvist & Wiksell International.
- Ganzeboom, H.B.G. & Treiman, D.J. (1994). Internationally comparable measures of occupational status for the 1988 international standard classification of occupations. Dept. of Sociology, Utrecht University (mimeo).
- Ginsburg, N. (1992). *Divisions of welfare*. London: Sage.
- Gough, I. (1991). The United Kingdom, in A. Pfaller, I. Gough & G. Therborn (eds.), *Can the welfare state compete?* London: Macmillan.
- Greeley, A.M. (1991). American exceptionalism: The religious phenomenon, in B.E. Shafer (ed.), *Is America different? A new look at American exceptionalism*. Oxford: Clarendon Press.
- Gundelach, P. & Riis, O. (1992). *Danskernes værdier*. Copenhagen: Forlaget Sociologi.

- Hadenius, A. (1986). *A crisis of the welfare state?* Stockholm: Almqvist & Wiksell International.
- Hall, P. & Taylor, R. (1996). Political science and the three new institutionalisms, *Political Studies* 44: 936–957.
- Hanson, R.L. (1994). Liberalism and the course of American social welfare policy, in L. Dodd & C. Jillson (eds.), *The dynamics of American politics*. Boulder: Westview Press.
- Harding, S., Phillips, D. & Fogarty, M. (1986). *Contrasting values in Western Europe*. Hampshire: Macmillan.
- Hartz, L. (1955). *The liberal tradition in America*. New York: Harcourt, Brace.
- Hayes, B.C. & Bean, C.S. (1993). Political efficacy: A comparative study of the United States, West Germany, Great Britain and Australia, *European Journal of Political Research* 23: 261–280.
- Hernes, H. (1987). Women and the welfare state: The transition from private to public dependence, in A. Showstack Sassoon (ed.), *Women and the state*. London: Hutchinson.
- Hoel, M. & Knutsen, O. (1989). Social class, gender and sector employment as political cleavages in Scandinavia, *Acta Sociologica* 32: 181–201.
- Inglehart, R. (1990). *Culture shift in advanced industrial society*. Princeton, NJ: Princeton University Press.
- ISSP. (1990). *Role of government II*. Codebook and datafile compiled at the ZA, University of Köln.
- ISSP. (1991). *Religion*. Codebook and datafile compiled at the ZA, University of Köln.
- Jillson, C. (1994). Patterns and periodicity in American national politics, in L. Dodd & C. Jillson (eds.), *The dynamics of American politics*. Boulder: Westview Press.
- Kangas, O. (1991). *The politics of social rights. Studies on the dimensions of sickness insurance in OECD countries*. Stockholm: Almqvist & Wiksell.
- King, A. (1973). Ideas, institutions and the policies of governments: A comparative analysis, Part III, *British Journal of Political Science* 3: 409.
- Kluegel, J.R. & Smith, E.R. (1986). *Beliefs about inequality*. New York: Aldine de Gruyter.
- Korpi, W. (1980). Social policy and distributional conflict in the capitalist democracies. A preliminary comparative framework, *West European Politics* 3: 296–316.
- Korpi, W. (1983). *The democratic class struggle*. London: Routledge and Kegan Paul.
- Korpi, W. (1996). Social citizenship, class, and gender. Stockholm: Swedish Institute for Social Research (mimeo).
- Korpi, W. & Palme, J. (1995). The paradox of redistribution and the strategy of equality. Stockholm: Swedish Institute for Social Research (mimeo).
- Küchler, M. (1987). The utility of surveys for cross-national research, *Social Science Research* 16: 229–244.
- Laurin, U. (1986). *På heder och samvete*. Stockholm: Norstedts.
- Levi, M. (1990). A logic of institutional change, in K. Schweers Cook & M. Levi (eds.), *The limits of rationality*. Chicago: The University of Chicago Press.
- Lewis, A. (1982). *The psychology of taxation*. Oxford: Martin Robertson.
- Lindbeck, A. (1988). Consequences of the advanced welfare state, *The World Economy* 11: 19–38.
- Lipset, S.M. (1991). American exceptionalism reaffirmed, in B.E. Shafer (ed.), *Is America different? A new look at American exceptionalism*. Oxford: Clarendon Press.
- Listhaug, O. & Miller, A.H. (1985). Public support for tax evasion: Self-interest or symbolic politics?, *European Journal of Political Research* 13: 265–282.
- McFate, K., Lawson, R. & Wilson, W.J., eds. (1995a). *Poverty, inequality and the future of social policy. Western states in the new world order*. New York: Russell Sage Foundation.

- McFate, K., Smeeding, T. & Rainwater, L. (1995b). Markets and states: Poverty trends and transfer system effectiveness in the 1980s, in K. McFate, R. Lawson & W.J. Wilson (eds.), *Poverty, inequality and the future of social policy. Western states in the new world order*. New York: Russell Sage Foundation.
- Niemi, R.G., Craig, S.C. & Mattei, F. (1991). Measuring internal political efficacy in the 1988 national election study, *American Political Science Review* 85: 1407–1413.
- Nieuwebeerta, P. (1996). The democratic class struggle in postwar societies, *Acta Sociologica* 39: 345–383.
- OECD. (1994). *Revenue statistics*. Paris: OECD.
- OECD. (1995). *Employment outlook*. July 1995. Paris: OECD.
- Olsen, G. (1994). Locating the Canadian welfare state: Family policy and health care in Canada, Sweden, and the United States, *Canadian Journal of Sociology* 19: 1–20.
- Orloff, A.S. (1993). Gender and the social rights of citizenship: The comparative analysis of gender relations and welfare states, *American Sociological Review* 58: 303–328.
- Oxley, H., Maher, M., Martin, J.P. & Nicoletti, G. (1990). *The public sector: Issues for the 1990's*. Working Paper 90, OECD Department of Economics and Statistics. Paris: OECD.
- Palme, J. (1990). *Pension rights in welfare capitalism*. Stockholm: Almqvist & Wiksell.
- Peters, G. (1991). *The politics of taxation*. Oxford: Blackwell.
- Pfaller, A., Gough, I. & Therborn, G., eds. (1991a). *Can the welfare state compete?* London: Macmillan.
- Pfaller, A., Gough, I. & Therborn, G. (1991b). The issue, in A. Pfaller, I. Gough & G. Therborn (eds.), *Can the welfare state compete?* London: Macmillan.
- Pierson, P. (1993). When effect becomes cause: Policy feedback and political change, *World Politics* 45: 595–628.
- Pierson, P. (1994). *Dismantling the welfare state*. Cambridge: Cambridge University Press.
- Putnam, R.D. (1993). *Making democracy work*. Princeton: Princeton University Press.
- Riis, O. (1994). Patterns of secularization in Scandinavia, in T. Petterson & O. Riis (eds.), *Scandinavian values*. Uppsala: Acta Universitatis Upsaliensis.
- Ringdal, K. & Hines, K. (1995). Patterns in class voting in Norway 1957–1989: Decline or ‘trendless fluctuations’?, *Acta Sociologica* 38: 33–51.
- Rose, R. (1991). Is American public policy exceptional? in B.E. Shafer (ed.), *Is America different? A new look at American exceptionalism*. Oxford: Clarendon Press.
- Rothstein, B. (1994). *Vad bör staten göra?* Stockholm: SNS.
- Rothstein, B. (1996). Political institutions: An overview, in R.E. Goodin & H.D. Klingemann (eds.), *A new handbook of political science*. Oxford: Oxford University Press.
- Sainsbury, D., ed. (1994). *Gendering welfare states*. London: Sage.
- Saunders, P., Stott, H. & Hobbes, G. (1991). Income inequality in Australia and New Zealand: International comparisons and recent trends, *Review of Income and Wealth* 37: 63–79.
- Scheuch, E.K. (1989). Theoretical implications of comparative survey research: Why the wheel of cross-cultural methodology keeps on being reinvented, *International Sociology* 4: 147–167.
- Sears, D.O. & Citrin, J. (1985). *Tax revolt. Something for nothing in California. Enlarged edition*. Cambridge: Harvard University Press.
- Siaroff, A. (1994). Work, welfare and gender equality: A new typology, in D. Sainsbury (ed.), *Gendering welfare states*. London: Sage.
- Skocpol, T. (1992). *Protecting soldiers and mothers*. Cambridge: The Belknap Press of Harvard University Press.

- Smith, T.W. (1981). Can we have confidence in confidence? Revisited, in D.F. Johnston (ed.), *Measurement of subjective phenomena*. Washington, DC: U.S. Government Printing Office.
- Smith, T.W. (1987). That which we call welfare by any other name would smell sweeter, *Public Opinion Quarterly* 51: 75–83.
- SOU. (1994). *Ungdomars välfärd och värderingar*. SOU 1994: 73. Stockholm: Fritzes.
- Steinmo, S. (1993). *Taxation and democracy*. New Haven: Yale University Press.
- Steinmo, S. (1994). Rethinking American exceptionalism: culture or institutions?, in L. Dodd & C. Jillson (eds.), *The dynamics of American politics*. Boulder: Westview Press.
- Steinmo, S. & Watts, J. (1995). It's the institutions, stupid! Why comprehensive national health insurance always fails in America, *Journal of Health Politics* 20: 329–372.
- Stephens, J.D. (1994). Welfare state and employment regimes, *Acta Sociologica* 37: 207–211.
- Svallfors, S. (1991). The politics of welfare policy in Sweden: Structural determinants and attitudinal cleavages, *British Journal of Sociology* 42: 609–634.
- Svallfors, S. (1995). The end of class politics? Structural cleavages and attitudes to Swedish welfare policies, *Acta Sociologica* 38: 53–74.
- Svallfors, S. (1996). National differences in national identities? An introduction to the international social survey programme, *New Community* 22: 127–134.
- Svallfors, S. (1997a). Worlds of welfare and attitudes to redistribution: A comparison of eight western nations, *European Sociological Review* 13: 283–304.
- Svallfors, S. (1997b). Political trust and attitudes towards redistribution: A comparison of Sweden and Norway. Dept. of Sociology, Umeå University (mimeo).
- Taylor-Gooby, P. (1993). What citizens want from the state, in R. Jowell, L. Brook & L. Dowds (eds.), *International social attitudes*. The 10th BSA Report. Aldershot: Gower.
- Taylor-Gooby, P. (1995). Who wants the welfare state? Support for state welfare in European countries, in S. Svallfors (ed.), *In the eye of the beholder*. Umeå: Impello.
- Thelen, K. & S. Steinmo. (1992). Historical institutionalism in comparative politics, in S. Steinmo, K. Thelen & F. Longstreth (eds.), *Structuring politics. Historical institutionalism in comparative analysis*. Cambridge: Cambridge University Press.
- Therborn, G. (1991). Sweden, in A. Pfaller, I. Gough & G. Therborn (eds.), *Can the welfare state compete?* London: Macmillan.
- Waerness, K. (1987). On the rationality of caring, in A. Showstack Sassoon (ed.), *Women and the state*. London: Hutchinson.
- Wahlund, R. (1991). *Skatter och ekonomiska beteenden*. Stockholm: EFI.
- Weir, M. (1992). *Politics and jobs*. Princeton: Princeton University Press.
- Weir, M. & Skocpol, T. (1985). State structures and possibilities for 'Keynesian' responses to the great depression in Sweden, Britain and the United States, in P. Evans, D. Rueschmeyer & T. Skocpol (eds.), *Bringing the state back in*. Cambridge: Cambridge University Press.
- Åberg, R. (1989). Distributive mechanisms of the welfare state – A formal analysis and an empirical application, *European Sociological Review* 5: 167–182.
- Address for correspondence:* Dr. Jonas Edlund, Department of Sociology, Umeå University, SE-901 87 Umeå, Sweden
Phone: +46 90 786 7822; Fax: +46 90 7866694; E-mail: jonas.edlund@soc.umu.se