The media coverage of wealth and inheritance taxation in Germany

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Abstract

Based on the *political economy of the media* perspective, this paper explores the media coverage of wealth and inheritance taxation over the early 21st century (2000 to 2018) based on a large-scale corpus of seven German daily and weekly newspapers. Germany is a useful case study, being one of the most unequal countries in the Eurozone area in terms of wealth inequality. Drawing on text mining methods and corpus linguistics, it shows that wealth and inheritance taxation is a relatively infrequent topic over the entire period, with the exception of a few intense months of increased reporting. On the occasions that the media do report on the topic of wealth and inheritance taxation, it is mainly covered in terms of a political debate. This debate centres on the politics of a possible reform process and the connected difficulties of finding compromise between different actors, rather than focussing on the potential economic impact. Furthermore, this paper explores the power of agents (both on the organisational and individual level) as the primary definers of social reality. It shows that market-liberal and conservative organisations and economists dominate the news over social-democratic and left-wing ones. Overall, the findings indicate a hostile news coverage concerning the introduction of wealth taxation and the increase of inheritance tax.

Keywords: wealth taxation, economic inequality, media coverage of redistribution policies, critical discourse analysis, political economy of the media

Classification-JEL: D63, E62, H29, L82

1. Introduction

The development of wealth inequality and its determinants have received increasing attention over the past years. A growing body of empirical research on the economics of inequality shows that since the 1980s wealth inequality increased in almost all high-income countries (Piketty & Zucman 2015; Piketty 2014). Data is still fragmented, but studies in those countries for which good long-term data is available highlight that the cross-generational transmission of wealth in the form of gifts and inheritance is a major reason for the persistence of wealth inequality over time (Adermon et al. 2018; Piketty 2011; Roine & Waldestrom 2009).

Against this background, the politics underlying the growth of wealth inequality have attracted increasing scholarly interest in recent years (Emmenegger & Marx 2019; Trevor 2016; Gallas et al. 2014). A central driver for the increasing wealth inequality and the strengthened role of inherited wealth is tied to the decreasing tax rates on net wealth and inheritance: "the level of wealth inequality prevailing today is primarily determined by past rates of inheritance [and wealth] taxation" (Scheve & Stasavage 2016, p. 108; see also Piketty & Zucman 2015; Beckert 2013). While inheritance taxation used to be around 30-40 per cent on average in the industrialised countries in the period after the Second World War, it was lowered or entirely abolished in the decades following the neoliberal revolution in the late 1970s. Regarding a general wealth tax, half of the OECD countries used to tax wealth a few decades ago, which by now has been reduced to only three countries - Switzerland, Norway and Spain (Drometer et al. 2018).

So far, the role of mass media in portraying the politics underlying increasing wealth inequality essentially remains largely unexplored, which is paradoxical given the central role of the media for shaping public perception of, as well as debates about economic policy. Grisold & Theine (2017) survey existing empirical literature on the role of media coverage of economic inequality and redistribution policies. They highlight that media coverage tends to be biased "toward[s] individualistic explanations, and a neglect of the positive implications of redistributional policies to diminish inequality" (p. 4278). An in-depth analysis of the media coverage during the Piketty debate in 2014 and 2015 reveals that redistribution policies are addressed to a lesser extent than the topic of inequality and are a much more contested issue, with a neoliberal framing underlying much of the discourse (Grisold & Theine forthcoming; Rieder & Theine forthcoming, 2019). Moreover, German newspapers' reporting has been found to be predominantly hostile to the introduction of wealth taxation and the increase of inheritance taxation (Leipold forthcoming; Lichtenstein et al. 2016). Tax cuts during the Bush administration, whose beneficiaries were mainly wealthy taxpayers, are predominantly portrayed by the media in "collectivist" terms as "all Americans" would receive tax cuts or eventually benefit from a reduced tax burden (Bell & Entman 2011; Limbert & Bullock 2009).

To date, there are hardly any studies addressing the role of the media in the long-term reporting on redistribution policies. In order to fill this void, this paper explores the coverage of wealth and inheritance taxation over the early 21st century (2000 to 2018) in seven German newspapers. Drawing on text mining methods and corpus linguistics, the media coverage is investigated with a focus on the quantitative number of newspaper articles, frequent words and word combinations and an analysis of sources as primary definers of the debate. The results indicate that wealth and inheritance taxation are an infrequent topic over the entire period, with the exception of a few intense months of increased reporting. When covered, both taxes are predominantly discussed as a

political matter that centres on the reform process of inheritance taxation. Further to this, the media's reports focus on the struggles to find a compromise between different political actors in achieving aforementioned reforms. Regarding institutionalised sources, this paper shows that market-liberal and conservative positions dominate over social-democratic and left wing ones, both with regards to organisations and to economists in the news. Overall, the findings hint toward a hostile news coverage regarding the re-introduction of wealth taxation and the increase of inheritance tax in Germany.

The paper is structured in the following way: section 2 provides a short discussion of the wealth concentration in Germany and clarifies the institutional setting of both inheritance and wealth taxation. Section 3 introduces the theoretical perspective of this study (Political Economy of the Media) and conceptually explores its focus. Section 4 describes the methodology employed. Section 5 and 6 outlines the empirical findings and section 7 discusses and concludes this paper's contribution.

2. The institutional setting: Inheritance and wealth taxation in Germany

Germany provides a useful case study, being one of the most unequal countries in the Eurozone area in terms of wealth distribution (Bach et al. 2018; Leitner 2016). The ten per cent richest people own around 63 per cent of total wealth, while the top 1 per cent own around 31 per cent of wealth.[2] In contrast, large parts of the population do not hold significant amounts of wealth. Furthermore, there is a high persistence of wealth levels at different parts of the distribution. Households with large amounts of wealth are very unlikely to change their position within the wealth distribution over time. Simultaneously, households with little or no wealth at all are very unlikely to increase their wealth stock significantly (Bach et al. 2018; Grabka 2014). One major reason for the persistence of wealth inequality is the transmission over generations in the form of gifts and inheritances, which leads to about 25 to 40 per cent of overall wealth in Germany being inherited (Fessler & Schürz 2018; Leitner 2016). Simulations indicate that the overall value of bequests and gifts has increased sharply in recent years, reaching annual amounts of around 200 to 300 billion Euros per year, which is equivalent to about 10 per cent of national income (Bach & Thiemann 2016a).

A close examination of the German situation reveals that wealth and inheritance taxation plays a major role for wealth inequality and its persistence over time. Net wealth, which exceeds certain personal allowances, was subject to taxation from 1923 to 1997.[3] In the Weimar Republic, wealth tax rates ranged between 0.1 and 1 per cent. In 1946, tax rates were significantly increased to 1 and 2.5 per cent for natural persons and to 2 and 2.5 per cent for legal persons. From 1978 onwards, tax rates were reduced to 0.5 per cent for legal persons and 0.7 per cent for natural persons (Wieland 2003). Over the entire period, tax revenue from wealth was moderate with around 0.2 to 0.6 per

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[2] Estimations of wealth inequality contain a range of uncertainties: household surveys have a crucial drawback of non-response and under-reporting; furthermore, certain parts of wealth is hidden in tax havens. This uncertainty with respect to the top wealth distribution certainly leads to an underestimation of "true" wealth levels (Vermeulen, 2018, 2016; Bach et al 2018; Alstadsæter et al. 2018).

[3] The German legislation defines net wealth as the combined value of real estate, financial and business assets as well as luxury goods minus debt obligations of natural and legal persons (corporate entities, foundations, cooperatives and associations) (Wieland 2003).

cent of the GDP (Bach & Beznoska 2012; Bach 1997). In 1995, the German constitutional court ruled wealth tax unconstitutional. The court argued that the failure to adapt real estate assessment (which has not been reformed since the 1960s) resulted in an unfair privilege for estate wealth in contrast to other forms of wealth (Bach 1997; see Wieland 2003 for details on the legal process). In the following two years, the government failed to reach an agreement over a reformed wealth tax which led to the expiration of the tax in 1997 (van Kommer & Kosters 2013; Bach & Beznoska 2012).

As for inheritance taxation, the German development mirrors international trends: over the second half of the 20th century, tax rates were reduced substantially.[4] Top tax rates were around 80 per cent (with lower levels for spouses and direct descendants[5]) after the Second World War, but were gradually reduced to around 20-25 per cent on average in the 1990s. In the course of the 1990s tax exemptions on business assets increased significantly (in 1993 and 1996), leaving considerable parts of bequeathed businesses untaxed (Scheve & Stasavage 2012; Houben & Maiterth 2011).

In the 21st century, inheritance taxation has been ruled unconstitutional twice – in 2006 and 2014. In both incidents, the legislature was given approximately two years to reform the tax act (see table A.1 appendix for details). The necessity to reform inheritance tax law led to heated debates and diverging positions in the governing coalitions in both years. In 2014, the reform negotiations even went into overtime due to a veto of the Federal States in the Federal Council of Germany (*Bundesrat)*. Eventually, an agreement was reached in the parliament's mediation committee.

Summarising both court rulings and the subsequent reforms (see table A.1 appendix for details), a main stumbling block was the question of how to deal with the bequest of business assets. Both court rulings centred on the tax exemptions granted for the bequest of businesses and the failure of the law to treat different wealth classes in an equal way. In both tax reform processes, the governing coalitions struggled to meet the criteria set by the constitutional court (and in the first reform obviously failed to do so).

In both reformed tax acts, the respective tax exemptions rejected by the constitutional court were changed and abolished; yet, at the same time, new exemptions were being introduced. In the 2008 reform, the exemption of businesses being valued below market value was removed. At the same time, a new loophole for business assets was installed: the bequest of businesses could be exempted from taxation to 85 per cent or even entirely in case the heir continues to operate the business and ensures that the total payroll does not undercut certain thresholds in the next seven years (Bach 2016, 2015; Maiterth 2013; Houben & Maiterth 2011).

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[4] The general structure of inheritance and gift taxation dates back to the German Inheritance Tax Act (Erbschaft- und Schenkungsteuergesetz, ErbStG) of 1906. It applies to transfers of various forms of property (for instance, real estate, financial and business assets) from one person to another regardless of whether the transfer results from inheritance or donation. Subject to the taxation is the enrichment of the recipient (and not the wealth of the deceased person) in the event of the bequest as well as previous donations in within the last years. In its original form, close relatives (spouse, children and grandchildren) were granted exemption; for others, inheritance tax rates were increased progressively. Later on, close relatives also became subject to progressive inheritance taxation although at much higher personal allowances in comparison to non-relatives (Houben & Maiterth 2011; Crezelius 2007).

[5] The inheritance tax act distinguishes between different tax classes: spouses and direct descendants (tax class I), siblings (tax class II) and other persons (tax class III). All tax classes are subject to progressive taxation, but with diverging tax rates and personal allowances. Generally, tax rates are much lower and less progressive.in tax class I, at the same time personal allowances are higher, which reflects the primacy of the family in the inheritance taxation (Section 15 ErbStG; Brunner 2014; Beckert 2007).

This loophole led to 171 billion euros in corporate assets being bequeathed tax free between 2009 and 2015. In part, the loophole has been used for inheritance planning (discussed as 'anticipatory effects' in the related literature): inheritances of large-scale businesses with a total value of 37 billion euros were bequeathed to underage persons at a particularly high rate during this period (Bach 2016; Bach & Mertz 2016). In light of such figures, Bach (2016) argues that the exemption of business assets from inheritance taxation might haven even intensified with the 2008 reform.

In the most recent 2016 reform, some exemptions for business assets have been reduced. Concurrently, others remain effective or were newly introduced (see table A.1 for details). In particular, the exemption from taxation to 85 or even 100 per cent remains effective for businesses up to a value of 26m euros. Above that threshold, several intricate regulations allow for heirs of businesses to choose their preferred option. An heir can either provide evidence that they are not able to pay the due tax (*Bedürfnisprüfung*) or opt for the ablation model (*Abschmelzmodel*), which allows for postponement of inheritance or gift taxes on business assets for a period of ten years.

As a consequence, the taxes on inheritance remain very low. In some cases business assets are still bequeathed tax-free. In comparison to the previous reform, microsimulations for different case studies (small, medium size, large business with varying capital endowments) show that the taxation of business asset bequests only increases in a small number of cases, while the majority of business inheritance will remain untaxed (Franke et al. 2016; Scholz & Truger 2016b). The low levels of inheritance taxation and the continuing exemptions for business assets have led several scholars to question the compatibility of the 2016 inheritance tax reform with the 2014 verdict of the constitutional court (Butterwegge 2018; Horn et al. 2017).

Overall, the design of wealth and inheritance taxation leads to a limited role of both taxes for the total revenue. In sum, the different forms of wealth taxation have been around 3 per cent of GDP in the period just after the Second World War and constantly reduced to less than 1 per cent since the mid-1990s. Thereof, the tax revenue from inheritances is between 0.2 and 0.3 per cent of GDP, while taxes on net wealth were reduced to zero after the expiration in 1997. Real estate taxation and taxes on financial and capital transaction make up around 0.3 and 0.4 per cent of GDP. Hence, in comparison to other forms of taxation (e.g. taxes on consumption and labour income), wealth taxation plays a minor role in the overall tax structure (Bach 2014). In absolute terms, tax revenue from inheritances and gifts was about 6.3 billion euros in 2017 (Destatis 2018). Compared to existing estimations of the total value of inheritances of 200 to 300 billion euros, this signifies the limited tax burden on inheritance of roughly 2 per cent on average (Bach & Thiemann 2016a).

Wealth and inheritance taxation could, in principle, have a stronger role in equalising unequal distributions, while at the same time raising state revenue. Based on a microsimulation model, Bach & Thiemann (2016b) show that a wealth tax could generate around 10 to 20 billion euros of annual tax revenue – even with high tax allowances and a tax rate of only 1 per cent. Likewise, a moderate increase of inheritance tax rates and an abatement of business asset exemptions could generate revenues of around 10 to 15 billion euros (Bach 2016). Hence, existing inheritance and wealth taxation is very much anchored in the belief that property rights of the wealthy (families) need to be protect, rather than in a belief in the redistribution of wealth and property to support democratic structures and public finances (Beckert 2007).

3. Theoretical perspective: Political Economy of the Media

In principle, there are many traditions and approaches to analyse media coverage and the role of the media more generally. In this article, I conceive the media from the *Political Economy of the Media* (henceforth PEoM) perspective as this perspective has long been concerned with inequalities in society and how these are reflected and/or perpetuated by communication structures (see for instance McChesney 2008).

PEoM is based on a (critical) political economy tradition, which – put in very general terms – understands capitalist social relations being organized around class-based power, which translates into the ability to control and influence economic processes, production, distribution and consumption (Mosco 2009). From this perspective, the media system is thought of as an industry that produces and distributes commodified communication with the aim of generating profits, thereby acting just like any other industry.

In addition to profit generation, the media system has another function: "[…] communication is taken to be a special and particularly powerful commodity because […] it contains symbols and images whose meaning help to shape consciousness" (Mosco 2009, p. 134). Here, Mosco emphasises the double function of the media system: any purchased form of communication (e.g. a newspaper article) not only leads to a potential profit for the producer (e.g. the owner of the newspaper) but also diffuses certain "symbols and images" to the public (see also Grisold 2004 for a detailed account of the media system's double function).

Looking more specifically into the diffusion of "symbols and images", PEoM scholars stress that the role of media has to be conceived not only in the transmission of information, but more fundamentally in the construction of social reality. The media system's role is all-encompassing in the sense that "reality" is often not conceivable without the media system itself (Grisold 2009, 2004). This is because people to large extents need to rely on symbols and images shared and diffused via the media system, as the "real environment is altogether too big, too complex, and too fleeting for direct acquaintance" (Lippmann 1922/2018, 16). Accordingly, individuals must resort to the images and stories that are shared by the media system in order to be able to make sense of 'reality'.

As mentioned, the PEoM approach purports the class-based nature of capitalist societies with laws and policies tending to serve the interests of the capitalist class. Here, the media plays a fundamental role:

> the "[…] media constitute the space where power relationships are decided between competing social and political actors. Therefore, almost all actors and messages must go through the media in order to achieve their goals" (Castells 2009, p. 194).[6]

The so-called Propaganda Model by Edward Herman and Noam Chomsky (1988) takes up exactly this relationship between the media, dominant social institutions and powerful classes by developing five *filter elements* that limit the scope upon what becomes news. These filter elements are: (1) the size, ownership and profit orientation of mainstream media; (2) advertising as a major source of revenue for media and the resultant influence on news production processes; (3) mainstream media's routinized reliance on agents of power as the primary definers of social reality; (4) organized flaks

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[6] Apart from "social and political actors", power relations between competing economic actors are obviously important, too.

that represents mechanisms of social control; and (5) various ideological forces related to class interests (Herman & Chomsky 1988; see also Mullen & Klaehn 2010; Klaehn 2003).

This paper takes up the notion that media are part of an ideological arena where class-based views are competing to achieve their goals. In particular, I focus on filter three of the Propaganda Model – the power of agents as the primary definers of social reality. Primary definers are institutional, "expert" sources for journalists, often those to whom journalists first speak to understand a news event or issue. This gives them powerful influence over news content:

> "The important point about the structured relationship between the media and the primary institutional definers is that it permits the institutional definers to establish the initial definition or primary interpretation of the topic in question. This interpretation then 'commands the field' in all subsequent treatment and sets the terms of reference within which all further coverage or debate takes place." (Hall et al. 1978, p. 58).

In other words, primary definers tend to have the opportunity to frame a story or political question into narrow parameters before the debate begins. They do so by curating and supplying information as readymade as possible for journalists – for instance by scheduling press conference and by writing press releases in assessable language (Herman & Chomsky 1988) as well as by presenting and discussing their arguments via social media (Anstead & Chadwick 2018).

Primary definers tend to come from organisations of the already-powerful, such as organised interest groups, government departments, political parties or corporations (Anstead & Chadwick 2018; Herman & Chomsky 1988; Murdock 1982). On the individual level, intellectuals can act as primary definers with significant agenda-setting power (Becker 2002). First discussed by Gramsci in his Prison Notebooks, intellectuals typically perceive themselves as neutral and autonomous from class-based interests; yet, often they are not. In contrast, for Gramsci intellectuals are closely connected to different social groups as they provide awareness and (internal) coherence. Moreover, intellectuals play a central role in the political economy as they function as "the dominant group's 'deputies' exercising the subaltern functions of social hegemony and political government" (Gramsci 1971/2003, p. 118). They are key in the legitimation of class-based interests and their dissemination into society as well as in winning the active and passive consent of other class fractions.

Recent empirical literature on the role of organisations and intellectuals as primary definers reinforces the significance of filter three. Berry (2013), for instance, analyses the coverage of the banking crisis on BBC Radio 4's flagship news and current affairs show in 2008 and reveals that representatives from the financial services community were by far the most dominant group in the news reporting (see also Knowles et al. 2017). Likewise, empirical analyses of the "age of austerity" signify the agenda-setting function of primary definers in the media to redirect the blame for the crisis away from bankers and the banking sector, and towards the state (Mullen 2018; Berry 2016).[7]

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[7] Recent developments – often subsumed as media crisis or transformation of media – further amplifies the relevance of institutionalised organisations as primary definers. Within increasingly competitive news environments, shrinking resources and accelerating time constraints, journalists tend to rely even more on readymade information provided by large organisations such as government departments, corporations and organised interest groups (Grabner und Grisold 2018; Balčytienė et al. 2015; Strömbäck & Karlsson 2011; Hanitzsch et al. 2010).

4. Methodology

This study employs text mining methods and corpus linguistics in the framework of critical discourse studies (Subtirelu & Baker 2017; Mautner 1995) in order to examine the print media coverage of wealth and inheritance taxation between 2000 and 2018. This section explains and discusses the data built for and used in this study and the text mining and network analysis methods.

A corpus of print media articles was collected based on the daily newspapers *Süddeutsche Zeitung ("SZ")*, *taz*, *Die Welt* and *Frankfurter Allgemeine Zeitung ("FAZ")* as well as the weekly newspapers *Die Zeit, Der Spiegel* and *Welt am Sonntag ("WaS")*. These are among the most influential and most read quality newspapers in Germany over the entire period (Röper 2018, 2014, 2008, 2004, 2000). Several newspapers in the sample are considered a *Leitmedium* ('newspaper of record'). A *Leitmedium* sets and influences social, political and economic debates on current affairs.[8] Concerning ownership, most of the newspapers belong to established publishing houses in Germany: *Süddeutsche Zeitung* is part of Südwestdeutsche Medien Holding, *Die Welt* and *Welt am Sonntag* belong to Axel Springer SE, *Die Zeit* is part of Verlagsgruppe Georg von Holtzbrinck and *Der Spiegel*[9] is partly owned by the media corporation Gruner+Jahr – all of which are among the ten largest media corporations in Germany (Ferschli et al. forthcoming). Except for Südwestdeutsche Medien Holding, all of those media corporations are held by large-scale, multi-generational family businesses (see Ferschli et al. forthcoming for details). This ownership might imply that said corporations have a vested interest in hostile media coverage of wealth and inheritance taxation. Two newspapers have a distinctly different legal structure: *taz* and *Frankfurter Allgemeine Zeitung* belong to non-profit foundations (Bergmann & Novy 2012).

Table 1: absolute and relative number of articles per newspaper in the corpus

Newspaper	No. of articles	per cent of total articles
Der Spiegel	431	4 %
Süddeutsche Zeitung	2944	30 %
taz	1580	16 %
Frankfurter Allgemeine Zeitung	1077	11 %
Welt am Sonntag	703	7 %
Die Welt	2332	2.4 %
DIE ZEIT	644	0.7 %
Total	**9711**	**100**

The newspaper articles were obtained from several databases (Lexis Nexis, factiva, and WISO) using appropriate keywords[10] and with kind support from Alexander Leipold (forthcoming, 2016). After

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[8] More specifically, *Süddeutsche Zeitung, Der Spiegel, Frankfurter Allgemeine Zeitung* and *Die Zeit* are considered Leitmedien (Pfanner 2011; Weischenberg 2005).

[9] *Der Spiegel* is owned by Gruner+Jahr, Spiegel-Mitarbeiter KG, a company owned by the *Der Spiegel* staff, as well as the heirs of Rudolf Augstein (kek 2019).

[10] The keywords used to identify the relevant newspaper articles for this study were: Vermögenssteuer or Vermögensteuer or Vermögensbesteuerung or Vermögenbesteuerung or Vermögensabgabe or Vermögenabgabe or Reichensteuer or Erbschaftssteuer or Erbschaftsteuer or Erbschaftsbesteuerung or Erbschaftbesteuerung or Erbschaftsabgabe or Erbschaftabgabe or Reichenabgabe or Reichenbesteuerung.

deleting unsuitable articles from the sample[11], the final corpus consisted of 9711 articles (see table 1). Apart from the articles' headlines, lead paragraphs and main content, the corpus entails information on the authors, publication date and length of the articles.

In order to analyse the role of organisations as primary definers in the print media coverage of wealth and inheritance taxation (see section 3), a comprehensive list of organisations has been collected. Initial data was kindly provided by Stefan Pühringer, which contains an extensive list of various organisations in Germany (Ötsch et al. 2018; Pühringer 2020 for details on the methodology). This data was reorganised and further extended for the specific focus of this article[12], drawing on a list of German associations (*Verbände*) (Deutsches Verbände Forum 2019), as well as an official list of associations and lobby groups registered with the German parliament (Deutscher Bundestag 2019). Furthermore, all political parties in the Federal parliament during the relevant election periods were included. Finally, all corporations listed in the German stock indexes (DAX, MDAX, SDAX and TecDAX) as well as a list of family-owned companies are included in the list of organisations.[13]

Table 2: type of organisations included in this study

Type of organisations	No. of organisations
Private foundations/think tanks	69
Employers' associations	142
Political parties	12
Trade unions/welfare organisations	133
Government	36
Corporations	632
Research institutes/universities	71
total	**1095**

Organised interest groups were classified into seven categories drawing on Dür & Mateo (2013) and Berry (1977). The final corpus lists 1095 organisations (see table 2). For appropriate organisations such as political parties, employee and employers' associations as well as advocatory think tanks and private foundations, the stance on inheritance and wealth taxation was investigated based on organisations' publications and press releases. For the network analysis of organisations (see below for details on the method) interrelations between the different organisations need to be established. In this study, organisations are considered interrelated if they share common members or if they are part of the same network of organisations. In order to establish interrelations, a comprehensive list of members and interest group networks was collected based on organisations' websites and information obtained from previous research on organised interests (Lobbycontrol 2019; Fischer & Plehwe 2017; Deckwirth 2016; Plehwe et al. 2016).

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[11] A combination of automatic and manual text cleaning methods were used to remove duplicate, corrected and very short articles. Further, internal memos („Hausmitteilungen"), letters from readers, tables of content, advertisement, book suggestions and event recommendations were excluded from the corpus.

[12] The corpus of organisations was compiled partly based on literature, which examines the role of organised interest groups to influence tax policies (Emmenegger and Marx 2019; Gilens and Page 2014; Hacker and Pierson 2010). Additionally, literature on the German situation was consulted, which emphasises the role of social partnership interest groups, which used to have superior influence on economic policy in the post-war 'German model', and, more recently, the emerging advocatory think tanks (Thunert 2008; Friedman 2000; Mahnkopf 1999; Jessop 1989; Haeusler & Hirsch 1989).

[13] The list of corporations was compiled using the following sources: Institut für Familienunternehmen (2018) as well as various lists from boerse.de (o.J. a,b), Deutsche Börse (o.J. a,b,c,d) and Finanzen.net (o.J. a,b).

As discussed in section 3, intellectuals play an important role as primary definers. In this study, economists are considered the main type of primary definers on the individual level. The initial data, again kindly provided by Stefan Pühringer, consisted of all economists holding a professorship at a university in Germany in the 21ˢᵗ Century (see Grimm et al. 2018 for details). In order to obtain a larger sample of economists beyond economic professors, this data was updated and extended by including members of various academic associations in Germany (such as Keynes Gesellschaft, Verein für Socialpolitik and Kronberger Kreis) as well as a comprehensive list of German economists active on Twitter compiled by Makronom (Odendahl & Stachelsky 2019). Finally, well-known international economists were added to the sample based on own previous research. Economists were grouped according to their paradigmatic orientation based on professional websites, publicly available CVs and by consulting previous research on this matter (Grimm et al. 2018; Ötsch et al. 2018; Heise et al. 2016; Heise & Thieme 2016). They were grouped according to the following categories: ordoliberals and other mainstream economists, plural mainstream economists, post-Keynesians and other heterodox economists. In total, this resulted in a list of 1423 economists.

Concerning specific methods, text mining techniques and corpus linguistics from critical discourse studies are used to analysis the headlines, lead paragraphs and main texts of the newspaper articles (Subtirelu & Baker 2017; Mautner 1995). Following standard practices in textual analysis, stop-words (e.g. "the", "and", "or"), quotation marks and punctuations were removed in order to improve the quality and homogeneity of the data. Word, bigram and three-gram frequency lists were calculated in order to see at first glance what frequent words and word combinations occur in the newspaper articles (Silge & Robinson 2017). Bigrams are sequences of two adjacent words; tree-grams are three words next to each other. Frequently used words and word combinations can tell us much about the general direction of a debate. Words can trigger different images and assumptions, which are often "implicit, and appear to be a constant, shared, and natural feature of the world" (Stubbs 2003, p. 312). Selected keywords are subject to an in-depth analysis based on 'KWIC' concordances. KWIC ("keywords-in-context") concordances display textual data in such a way that the keyword is shown within its textual environment, usually in the middle of the line (Mautner 2015; Mautner 1995). The KWIC concordances enable researchers to investigate what kind of words surround a specific keyword. Organisations and economists were searched for in headlines, lead paragraphs and main texts of the newspaper articles by drawing on pattern matching functions.

Previous research highlights that organisations are interrelated and typically share certain connections such as common members and interest group networks. In order to examine the interrelationships between different organisations, networks were calculated based on social network analysis (Sadler 2017; Luke 2015). The basic logic of this approach is to treat each organisation as one node in the network and each edge between the nodes as a connection of the organisation. The more connections between organisations exist, the higher the weight of the edge. In the network graphs, which are presented in the results section, this is illustrated through an increased thickness of the edges. The nodes size is ranked according to the frequency of occurrence in the newspaper articles.

5. Coverage of wealth and inheritance taxation

The long-term coverage of wealth taxation in the German media over the entire period (2000 to 2018) is displayed in figure 1. Figure 1a (upper part) shows the absolute number of articles; figure 1b (lower part) displays the relative number of articles (that is the number of articles on wealth and inheritance taxation divided by the total number of articles per year).

Figure 1: absolute and relative number of articles per newspaper (2000 – 2018)
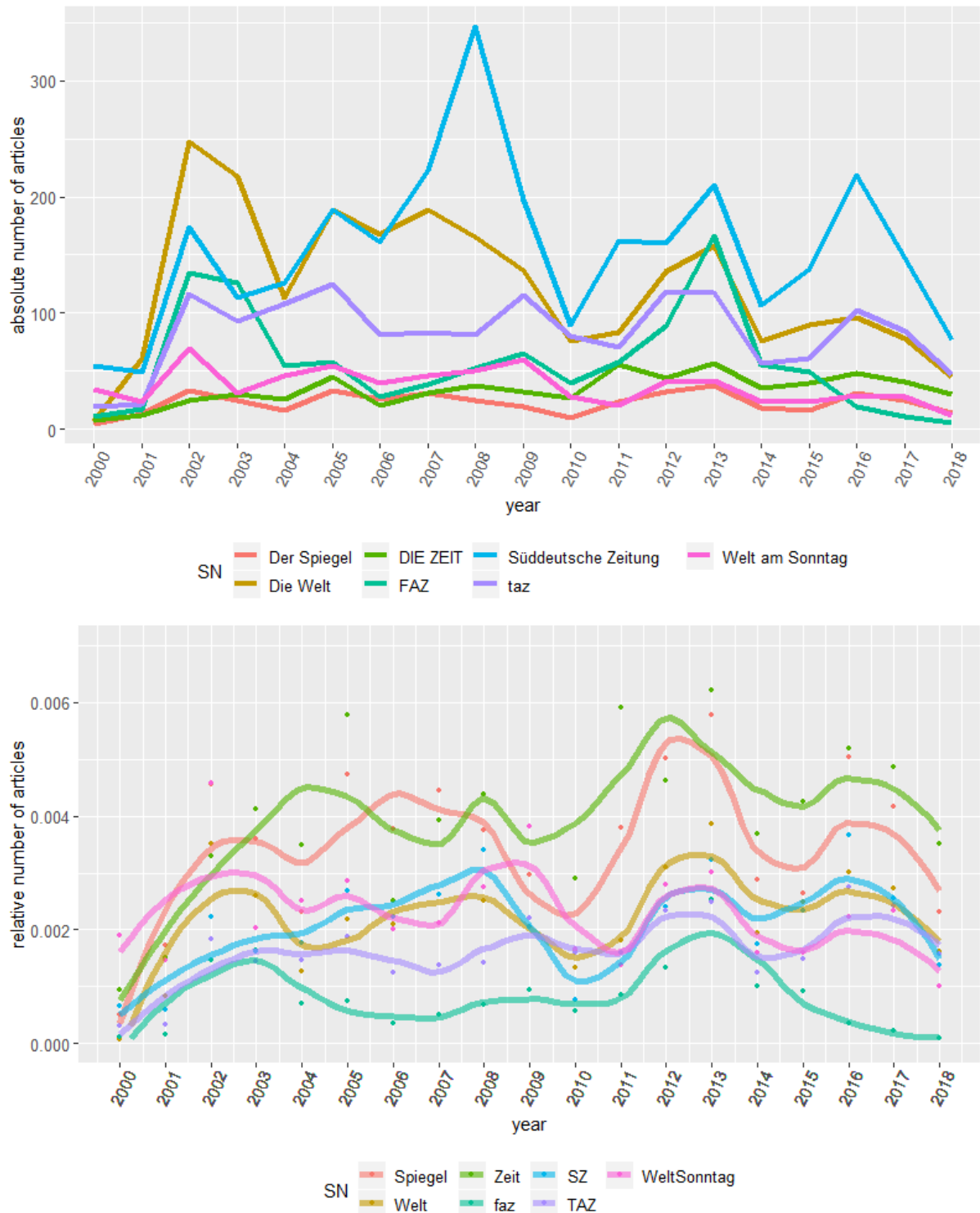
The first attention-drawing feature is that, over the entire time period, the coverage remains stable (fig. 1a) with several substantial fluctuations. In almost all newspapers, the absolute number of articles on inheritance and wealth taxation in the years 2000 and 2001 is roughly the same as in 2017 and 2018. On average, about 540 articles are published per year. Given the number of seven newspapers in the sample, this is a lot less than 100 articles per newspaper per year. The relative number of articles (fig. 1b), also signify the rather small amount of coverage of this issue as only between 0.02 per cent and 0.06 per cent of all articles in the respective newspapers are on wealth and inheritance taxation. Related issues such as poverty or social justice are covered more frequently in the German press, with 1 per cent and 3 per cent respectively (Schröder & Vietze 2015).

Over the entire time period, the relative number of articles slightly increased. This is due to an overall decrease in annually published articles in all newspapers apart from *Die Zeit*.[14] In contrast to the absolute number of articles, figure 1b shows that the two weekly newspaper *Der Spiegel* and *Die Zeit* devote comparatively more articles to wealth and inheritance taxation, while *Welt am Sonntag* places less emphasis on such topics. For the daily newspapers (*Süddeutsche Zeitung, taz* and *Die Welt*) there is no such clear pattern: *Die Welt* and *SZ* alternate in which newspaper publishes more articles. Interestingly, *taz* (the most left-wing newspaper in the sample) publishes comparatively little on such issues in relative terms.

Both fig. 1a and 1b, demonstrate that the coverage is subject to substantial fluctuations over time. Starting from relatively low levels, there are clear peaks in the coverage, both in absolute and relative terms. *Süddeutsche Zeitung*, for example, only published about 50 articles on wealth and inheritance taxation in 2000 and 2001, which increased to around 170 articles in 2002 and even more so to over 200 in the years 2007 to 2009. Following this, absolute numbers decreased again in the years 2010 to 2018, with two one-off spikes occurring in 2013 and 2016. Several other newspapers display quite similar trends in their coverage.

An analysis of the frequent words, bigrams and trigrams (appendix A.2 and A.3) indicates that inheritance taxation is at the centre of the media coverage: 'reform der erbschaftsteuer'[15], 'erbschaftsteuer' and 'bei der erbschaftsteuer' are high up on the frequency lists. In contrast, wealth taxation is less frequently featured by the media coverage, as 'vermögensteuer' and 'wiedereinführung der vermögensteuer' are further down the lists. Moreover, many policy-related words are prominent on the frequency lists such as politicians (kanzlerin angela merkel, oskar lafontaine, bundesfinanzminister peer steinbrück, frankwalter steinmeier) as well as political parties and governing coalitions (spd, union, union und spd, großen koalition, csu, union und fdp). The corpus of articles seems to feature a semi-frequent debate around economic inequality related to the taxation of wealth and inheritance signified by the keywords 'arm und reich', 'reichensteuer', 'soziale gerechtigkeit' and 'hartz iv'. The semi-frequent occurrence of corporation-related words such as 'firmenerben', 'unternehmen' and 'deutsch industrie' signify the business context of the wealth and inheritance taxation.

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[14] Over the entire time span, all newspapers except for *Die Zeit* publish a decreasing number of articles per year. In some newspapers such as *Die Welt* and *taz*, the total number of articles has decreased by almost 50 per cent.

[15] In the empirical part, all citations in single quotes are taken from the empirical corpus. For the cause of readability, I refrain from applying the German capitalization rules.

In the next step, several keywords of interest are investigated by the KWIC-concordance analysis (an example of three-word occurrences for the keyword 'inheritance taxation' is provided in appendix A.4). A close examination of re-occurring nouns, verbs and adjectives in close proximity to the keywords 'inheritance taxation' and 'wealth taxation' show a repeated pattern of 'reform', 'bundesverfassungsgericht', 'neuregelung', 'reformieren' and 'verfassungswidrig'. This suggests that the constitutional court rulings in 2008 and 2014 as well as the subsequent reform processes (see section 2) are important drivers of the coverage.

Regarding the keyword 'unternehmen', the frequently surrounding words 'klein', 'mittlere', 'mittelständisch' and 'mittelstand' point towards small and medium-sized companies being predominantly in the foreground of the coverage. Whilst small and medium-sized companies are often presented as the backbone of the German economy and the hidden champions of the export-led growth model, many of them have actually outgrown any traditional measure of medium size in past decades (Lehrer & Schmid 2015). In particular 'mittelstand' connotes a rather positive image of corporations, suggesting a business conducted with personal touch and an ethos of high traditional business standards: "The Mittelstand denotes that special class of firms that are not soul-less [sic] functional entities, that are not publicly traded firms and that are most especially not mere 'money-making machines' dominated by the profit motive alone" (Lehrer & Schmid 2015, p. 304). Furthermore, the frequent reference to 'arbeitsplätze', 'investieren', 'deutschland', 'weniger', 'beschäftigten', 'mitarbeiter', 'entlasten' in relation to corporations are a sign of a coverage which emphasises the business interests in relation to inheritance and wealth taxation.

An analysis of the frequent words in proximity to the keywords 'gerechtigkeit' and 'ungleichheit' reveals that a debate around restoring social justice and reducing economic inequality is tied to the coverage of wealth and inheritance taxation - although quantitatively this only happens to limited extents. Words such as 'sorgen', 'solidarität', 'chancengleichheit', 'demokratie', 'gleichheit' signify the social justice claims pursued in the context of the coverage.

In line with previous research (Grisold & Theine forthcoming), newspaper articles on wealth and inheritance taxation appear to ascribe an ambivalent role to the state. On the one hand, the state's basic function to provide public goods financed by taxation is acknowledged. For instance, frequent words surrounding the keyword 'staat' are: 'einnahmen', 'finanzieren, 'gesellschaft', 'sozial' and 'handlungsfähigen', which points to the active and supporting role of the state. On the other, a more hostile stance towards the role of the state is evident. This is signified by the frequent word 'schulden', used in the context of the state only making use of additional revenue from wealth taxation to reduce its debts. Moreover, taxation is characterised as a cohesive measure ('zwang', 'zwangsmaßnahme'), combined with the demand for a small government ('schlanker staat') that should not interfere with private wealth.

In order to further investigate the fluctuation in the coverage, such time periods with intensive coverage are displayed in figure 2. Furthermore, articles during these times periods are subject to a word, bigram and trigram frequency analysis (see appendix A.5 to A.8).

Figure 2: absolute number of newspaper articles in four periods (01/2002 to 12/2004, 01/2006 to 12/2009, 01/2011 to 12/2013 and 06/2014 to 12/2017)
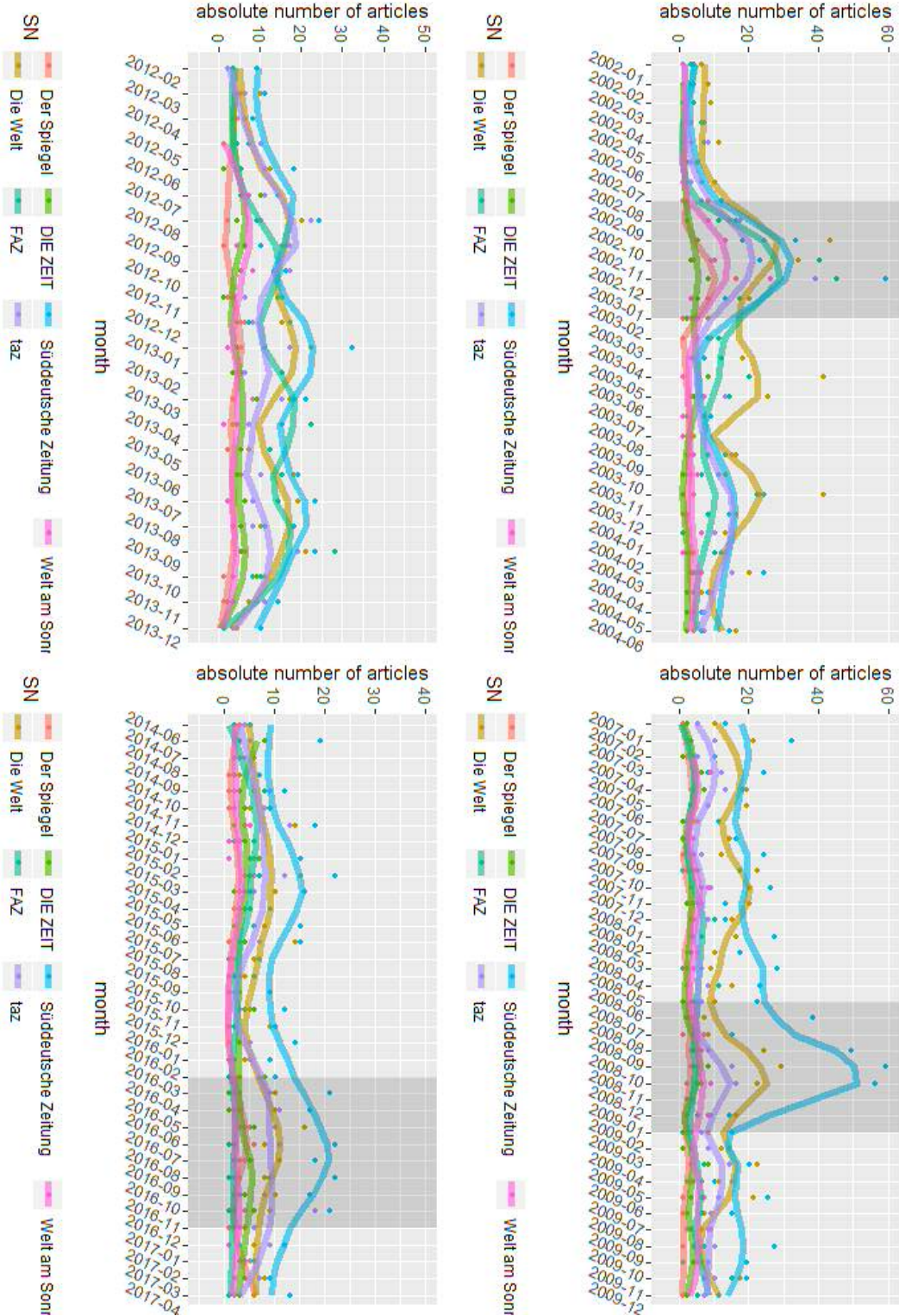
A closer inspection of the first time period (01/2002 to 06/2004) reveals that the time period between August 2002 and January 2003 (see grey area in fig.2) is subject to increased coverage with 30 to 60 articles being published in the different newspapers on wealth and inheritance taxation. In contrast, the other months display relatively little overall coverage. The word frequency list of the headlines and lead paragraphs of articles published between August and December 2002 (appendix

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A.5) reveals that wealth taxation has been in the focus during this period, as 'vermögensteuer' is the most frequent word in those months. Furthermore, several policy area-related words, bigram and trigrams occur frequently such as: 'rotgrün', 'spd', 'regierung' and 'nach der bundestagswahl'. The lists frequently mention several leaders of Federal German states (niedersachsens ministerpräsident sigmar, ministerpräsident roland koch, edmund stoiber, wolfgang clement) and politicians on the federal level (kanzler schröder, fraktionschef müntefering). Furthermore, several word combinations hint towards heated controversy: 'streit um die', 'kanzler umkurvt vermögensteuer', 'schröder spricht machtwort', 'verdi droht'. Taken together, the frequency lists shows that the coverage is centred most likely on debate and controversy in the political arena among different actors and on different levels.

In the second time period (01/2007 to 12/2009) the coverage of wealth and inheritance taxation is particularly intense in *Süddeutsche Zeitung* between May 2008 and January 2009 (see grey area in fig.2), with 40 to 60 articles being published per month. The word frequency list (appendix A.6) shows that the coverage centres on the inheritance taxation, as 'erbschaftsteuer' is the second most frequent word during those months. Again, the many policy area-related words and word combinations are frequently used (spd, union, große koalition, horst seehofer, bundeskanzlerin angela merkel), though they are different ones in comparison to the first time period. Furthermore, the political reform process taking place at the time is a major driver of increased coverage, as 'reform der erbschaftsteuer' is the most frequent three-word combination throughout May 2008 to February 2009.[16]

The third period (01/2012 to 12/2013) is not characterised by a few months of intensive coverage, but rather by two entire years of relatively high coverage. In contrast to the three other periods, there is not one peak in the coverage but rather several months of medium-high coverage between August 2012 and October 2013. The word frequency list of the headlines and lead paragraphs of articles published between those 14 month (August 2012 and October 2013) reveals that both inheritance and wealth taxation are discussed, as they each come up as frequently used words (see appendix A.7). Apart from Social Democrats (SPD) and Christian Democrats (Union), Greens (Bündnis 90/ Die Grünen) are among the most frequently mentioned parties (grün/grüne), probably due to their announcement to re-introduce wealth taxation (wiedereinführung der vermögensteuer) as part of their federal election manifesto in 2013 (Landeszentrale für politische Bildung Baden-Württemberg 2013). The list of most frequent bigrams and trigrams further implies that the issue of wealth taxation might be frequently linked to the political reform process in France: François Hollande re-introduced wealth taxation in 2012, which was controversially debated and (among others) led the actor Gérard Depardieu to renounce his French citizenship in order to avoid taxation (Clift & McDaniel 2017; Süddeutsche Zeitung 2013).

During the fourth period (06/2014 to 04/2017), there is oncemore a peak in coverage between February and November 2016 (see grey area in fig.2), where the coverage increased from a handful

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[16] Indeed, in the second half of 2008 the governing coalition (SPD and CDU/CSU) tried to reach an agreement on the necessity to reform the inheritance taxation, with diverging positions becoming apparent in particular between SPD and CSU. An agreement was reached at the end of the year 2008; the reformed act passed the Bundestag on 24th December, only a few days before reaching the deadline set by the constitutional court. In this context, figure 2 seems to suggest that in particular *Süddeutsche Zeitung* covered those political developments most frequently (Gammelin 2017).

to over 20 articles per month. The word, bigram and trigram frequency lists show a debate being centred on the inheritance taxation, as 'erbschaftsteuer', 'reform der erbschaftsteuer' and 'neuregelung der erbschaftsteuer' constitute some of the most frequently used words and word combinations (appendix A.8). Furthermore, the frequent words 'streit', 'kompromiss' and 'im streit um' indicate that the coverage is centred on the dispute and efforts to find compromises in those months, where the governing coalition between SPD and CDU/CSU as well as the governing politicians of the Federal states were struggling to reach an agreement over the reform of the inheritance taxation.

Recalling the function of the media to diffuse symbols and images into the public (section 3), the present findings signify that wealth and inheritance taxation is a non-frequent topic in the German print media. When reported it is presented and discussed with a focus on the political processes and negotiations. The 'odds and ends of politics' and the political posturing clearly dominate the news coverage.

6. The role of primary definers in the coverage of wealth and inheritance taxation

The following section discusses the role of organisations and economists as primary definers in the newspaper coverage on wealth and inheritance taxation.

Table 4 displays the newspaper coverage of the various organisations over the entire period, both in absolute terms (the column "sum" lists the absolute number of occurrences of the types of organisations) and relative terms (reference of organisations in individual newspapers is displayed in relative terms per newspaper. At first glance, table 4 suggests that the types of organisations are mentioned at significantly different frequencies: some organisations, such as research institutes, universities or private foundations and think tanks, are mentioned around 800 times in newspaper articles. Others are mentioned to much higher levels, such as political parties, which are referred to over 15,000 times in total.[17] The frequent reference to political parties and government organisations further amplifies that the coverage of wealth and inheritance taxation is very much centred on the political process and the activities of various political actors. Furthermore, table 4 shows that *Der Spiegel* and *FAZ* refer to organisations most frequently. In contrast, *Süddeutsche Zeitung* and *taz* refer less to organisations in comparison to the other newspapers (see the different colours in table 4).

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[17] Table A.9 (appendix) lists the twenty most frequently referenced organisations and indicates that the largest political parties (SPD, CDU/CSU, Bündnis 90/Die Grünen, FDP and Die Linke) are among the most mentioned ones. Furthermore, the government organisations Bundesministerium der Finanzen, Bundesverfassungsgericht, Bundeskanzleramt, and Bundesministerium für Wirtschaft und Energie are high up on the list. Among the trade unions, Vereinte Dienstleistungsgewerkschaft and Deutscher Gewerkschaftsbund were most frequently mentioned, while Bundesverband der Deutschen Industrie received most attention representing the side of the employee associations.

Table 4: newspaper coverage of organisations relative to the number of newspaper articles (yellow = relatively high coverage; grey = relatively low coverage; sum = absolute number)

| Type of organisation	Zeit	Spiegel	Welt	faz	SZ	WaS	taz	sum
Research institutes/ universities	0.120	0.188	0.067	0.127	0.054	0.107	0.067	793
Government	0.904	1.578	0.953	0.968	0.806	0.899	0.599	8480
Private foundations/ think tanks	0.107	0.081	0.089	0.113	0.064	0.114	0.104	867
Corporations	0.578	0.780	0.226	0.256	0.222	0.377	0.201	2748
Political parties	1.455	2.346	1.667	1.852	1.364	1.814	1.786	15943
Employers' associations	0.061	0.077	0.124	0.143	0.075	0.118	0.027	860
Trade unions/ welfare organisations	0.132	0.218	0.138	0.216	0.094	0.131	0.175	1380

Turning to the analysis of the organisations with the help of social network analysis, figure 3 indicates the network of organisations. A key feature of the organisation network is the structure of the network itself, with two opposing network cores (see appendix A.10 for a full list of organisation names). Core 1 compounds three different types of social-democratic and left-wing organisations: political parties such as the Greens, the Left Party (Die Linke), and the Social Democatic Party, foundations and think tanks such as the Rosa-Luxemburg Stiftung, Institut für solidarische Moderne (ISM) and Heinrich-Böll-Stiftung as well as trade unions such as Deutscher Gewerkschaftsbund (DGB), Ver.di and Industriegewerkschaft Metall (IG Metall).

Core 2 consists of market-liberal and conservative organisations from three different types: political parties such as the Christian Democratic Union (CDU/CSU), Free Democratic Party (FDP) and Alternative for Germany (AfD), foundations and think tanks such as Konrad-Adenauer-Stiftung (No. 20), Friedrich Naumann Stiftung für die Freiheit (No. 9), Initiative Neue Soziale Marktwirtschaft (No. 12), Ludwig Erhard-Stiftung (No. 15), Stiftung Marktwirtschaft (No. 19), Stiftung Familienunternehmen (No. 18), as well as employee associations such as Arbeitgeberverband Gesamtmetall (AG Metall), Bundesverband der Deutschen Industrie (BDI) and Bundesverband der Deutschen Arbeitgeber (BDA). Core 2 has many links between the different organisations which is signified by the thickness of the edges, i.e. the connecting lines between the different organisations. Furthermore, several of the organisations in core 2 are frequently mentioned in the newspaper articles. This is highlighted by the nodes' size, i.e. the size of the points.

The network graph reveals that foundations and think tanks play a major role. They connect many of the other organisations, illustrated by their centrality within the two cores and the number of edges they are related to. The closeness of core 1 seems to be driven in particular by foundations and think tanks as there are several ones with a large number of thick edges right at the centre (Initiative Neue Soziale Marktwirtschaft (No. 12), Ludwig Erhard-Stiftung (No. 15), Stiftung Marktwirtschaft (No. 19), Stiftung Familienunternehmen (No. 18), Eucken-Institut (No. 6), Hayek Gesellschaft (No. 7), Institut der deutschen Wirtschaft (IdW).[18]

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[18] Additionally, figure 3 indicates that core 1 and core 2 are not entirely independent from each other but share several connections. A closer analysis of such connections highlights that several people are members in foundations, political parties and think tanks from both cores. Among them for instance Sigmar Mosdorf (former) member of German parliament for the SPD, member of the advisory board of the Friedrich Ebert

Figure 3: network of organisations (2000- 2018)[19]
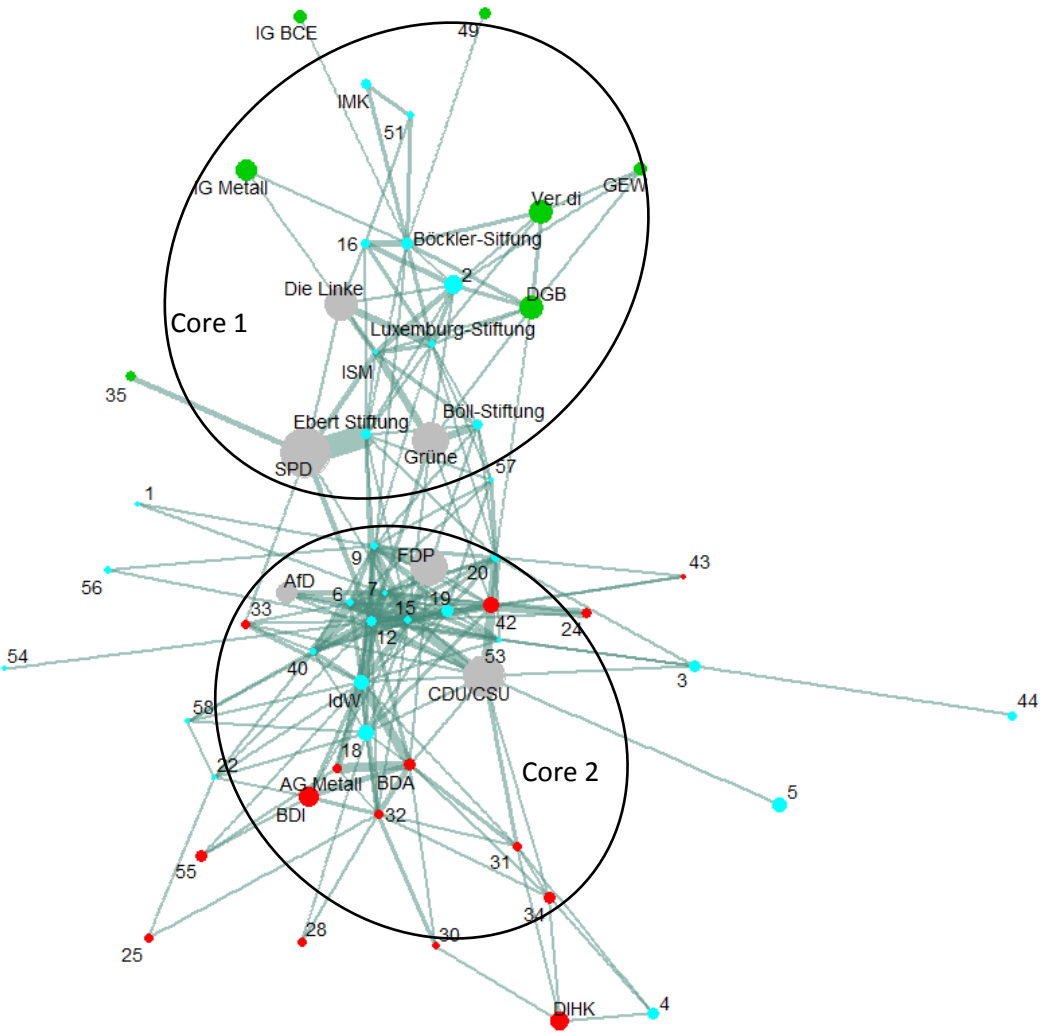
Note that the right-wing populist party Alternative for Germany (AfD) as part of core 2 holds numerous connections to private foundations and think tanks such as Hayek Gesellschaft, Initiative Neue Soziale Marktwirtschaft and Ludwig Erhard-Stiftung. This reflects the ideological affinity of the AfD to market-liberal thinking, which is shared with other organisations of core 2.[20]

Considering the stance of the organisations, table A.11 (appendix) signifies that those organisations hostile to a reintroduction of wealth taxation and to an increase of inheritance tax are mentioned most in the overall newspaper coverage. Among them are the conservative, market-liberal and right-wing/ populist parties (CDU/CSU, FDP and AfD) as well as many of the think tanks and employers' associations that are also part of core 2. The second most frequently mentioned group of

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Stiftung (both core 1) and also member of the advisory board of Ludwig-Erhard-Stiftung and (former) Initiative Neue Soziale Marktwirtschaft (both core 2).

[19] Nodes are coloured based on the type of the organisations (grey = political parties; turquoise = foundations and think tanks; red = employee associations; green = trade unions and welfare organisations).

[20] Many economists close to ordoliberal thinking were among the founders of the AfD in 2013 (such as Bernd Lucke, Joachim Starbatty or Hans-Olaf Henkel). Even though many ordoliberalists left the party in 2015 and the subsequent years, the AfD has not departed from ordoliberalism, as recent statements of party leaders and analyses of the party programs clearly show (Havertz 2019; Grimm 2015)

organisations are those with an unclear stance towards wealth and inheritance taxation. Among them are the SPD and several political foundations (such as Heinrich-Böll-Stiftung or Konrad-Adenauer-Stiftung) that do not take an explicit or varying stance towards wealth and inheritance taxation. Those organisations that support a re-introduction of the wealth tax and an increase of the inheritance tax are the third most cited group. Among them are *Die Linke*, several trade unions and think tanks such as *attac*.

As stated above, research institutes and universities are mentioned only to a limited extent in the newspaper articles in comparison to other organisations. In order to further investigate this pattern, the remainder of this section analyses the reference to economists, many of whom are affiliated to research institutes and universities.

Table 5: most frequently mentioned economists

Name	DIE ZEIT	Der Spiegel	Die Welt	FAZ	SZ	WaS	taz	sum
Thomas Piketty	14	7	5	16	21	6	14	83
Clemens Fuest	8	3	8	11	7	5	1	43
Hans-Werner Sinn	4	5	8	8	10	3	3	41
Stefan Bach	2	0	4	5	16	1	13	41
Peter Bofinger	4	4	4	3	9	2	8	34
Rudolf Hickel	0	2	0	4	7	1	15	29
Michael Hüther	1	0	11	5	4	6	0	27
Marcel Fratzscher	4	1	4	4	4	2	5	24
Joseph E. Stiglitz	3	2	2	2	6	1	6	22
Paul Krugman	6	3	0	2	7	1	3	22
Lars Feld	2	1	3	5	4	2	1	18
Thomas Straubhaar	2	1	4	0	3	5	1	16
Christoph Butterwegge	0	0	1	0	4	0	10	15
Friedrich Heinemann	2	0	2	2	7	1	0	14
Gustav A. Horn	5	0	2	1	3	1	2	14
Christoph M. Schmidt	2	0	1	2	2	2	4	13
Dierk Hirschel	3	0	0	0	4	0	6	13
Kenneth Rogoff	1	3	3	2	3	0	1	13
Wolfgang Franz	0	0	4	1	5	1	2	13
Stefan Homburg	0	1	2	4	2	2	0	11

Table 5 displays the most frequently mentioned economists in the newspaper coverage – all being male. At first glance, it shows that several international experts are among the twenty most cited economists, such as Joseph E. Stiglitz, Paul Krugman and Kenneth Rogoff. Thomas Piketty is mentioned the most in overall terms. Moreover, several well-known German economists feature in the list, some of them being identified by previous research as important sources in media debates on economic issues (FAZ 2018; Butz & Wohlrabe 2016; Pühringer & Hirte 2015; Wohlrabe 2014). Among them are, for instance, Clemens Fuest – president of the Ifo Institute for Economic Research since 2016 –, as well as his long-standing predecessor Hans-Werner Sinn. Likewise, several current and former members of the German Council of Economic Experts (Sachverständigenrat zur

Begutachtung der gesamtwirtschaftlichen Entwicklung) are on the list, such as Peter Bofinger, Lars Feld, Wolfgang Franz and Christoph M. Schmidt.

Table A.12 (appendix) lists the occurrence of economists grouped according to their paradigmatic orientation (see section 4 for details on the methodology). Economists associated with mainstream economics are by far the largest group in the newspaper coverage, followed by pluralist mainstream economists and ordoliberalists. Much less frequently occurring are post-Keynesian economists and other heterodox economists. A closer look into the categories reveals that many of the most-cited pluralist mainstream economists are in fact Thomas Piketty and his colleagues and co-authors (for instance Emanuel Saez and Gabriel Zucman). When only German and German-based economists are considered, ordoliberalists make up a large majority of economists in the media coverage.

Such findings are broadly in line with previous research on German economists and their influence on economic policies and socio-political debates. Although only a small fraction of German economists are engaged in the ordoliberal research program, they play a major role in the policy advice institutions and for designing economic policies. In contrast, post-Keynesian and heterodox economists are typically in much less influential positions (Ötsch et al. 2018; Grimm et al. 2018; Botzem & Hesselmann 2018). Recalling the argument put forward by Gramsci that intellectuals (in this case: economists) play a major role in the political economy as they legitimate and disseminate class-based interest, the imbalance between ordoliberal and other mainstream economists, on the one hand, and post-Keynesian and other heterodox economists, on the other hand, signifies a dominance of market liberal positions over interventionist agendas.

Yet, individual economists play a much smaller role in the newspaper coverage, compared to the overall number of organisations mentioned. One possible interpretation for this pattern is that the issue of wealth and inheritance taxation (and more broadly economic inequality) has been largely absent from mainstream and ordoliberal thinking in the German-speaking area for some time (Ptak 2006; Foucault 2017, ch. 5 to 7). Hence, German economists do not appear frequently in the newspaper coverage due to their lack of interest and expertise in the topic. This interpretation is further amplified by the observation that several international economists such as Thomas Piketty are cited frequently.

Reconsidering the media as an ideological arena for primary definers, the present findings shows that market-liberal and conservative organisations dominate the news over social-democratic and left-wing organisations which hints to the primacy of positions which discard a reintroduction of wealth taxation and reject the increase of the inheritance taxation.

7. Discussion and Conclusion

The contribution of this paper can be seen in a threefold way. First, it demonstrates that over the 21st century so far (2000 to 2018) wealth and inheritance taxation comprises a non-frequent topic in the German print media. A rather small number of newspaper covers the topic, which in relative terms is only about 0.02 to 0.06 per cent of all articles. Only short periods (of a few months) contain a more intensive reporting. Given the urgency and gravity of the topic as suggested by several social scientists such as Krugman (2017) or Stiglitz (2019), this is a striking fact.

Secondly, wealth and inheritance taxation are predominantly reported as a political matter centring on the reform process of the inheritance taxation as well as the political debates, disputes and struggles to find compromise between different political actors, which is exposed by frequent words, word combinations and KWIC concordances. The predominant focus on political debates fades out other possible aspects and functions of wealth and inheritance taxation: the analysed corpus neither discusses the potential positive impact on public finances of redistributing property and wealth, nor does it focus on the increasingly needed disruption of the growing power and influence of the rich that these taxations would facilitate. Finally, and above all, it also does not focus on wealth and inheritance taxation as a means to partially restore social justice and fairness in a highly unequal society.

Finally, an analysis of organisations and economists as primary definers highlights that market-liberal and conservative positions dominate over social-democratic and left-wing ones. An examination of the networks of key organisations reveals that the market-liberal and conservative core is highly interconnected with several market-liberal think thanks at the centre. Overall, the findings hint to a hostile news coverage to the re-introduction of wealth taxation and the increase of inheritance taxation in Germany.

What does this tell us about the role of the media? The findings suggest that while there is some debate around the viability of higher taxation, there is a predominance of a market-liberal stance, which seems to be largely adopted by the media as default assumption and overarching ideology. In line with previous research (for instance Preston & Silke 2011; Grisold & Theine forthcoming), this contribution lays bare the critical role of the media which tends to normalise and reinforce current social orders of economic inequalities while marginalising the oppressed and disadvantaged.

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APPENDIX

Tab. A.1: Summary of main points regarding inheritance taxation

Event	Summary of main points regarding inheritance taxation
Tax reform 1993 & 1996	- Tax exemption granted bequeathed businesses (sole proprietorships, partnerships and substantial shareholding [> 25%] in corporations) the following privileges: average tax value of businesses were assessed 30 to 50 per cent below market value; the bequest of businesses were granted special tax allowances of 225,000 euros as well as assessing the remainder only with 65% in case the business is not sold in the following five years.
ruling of the constitutional court (November 7th, 2006)	- Treatment of business property under the German inheritance tax law is partially unconstitutional, due to the tax exemptions granted for the bequest of businesses. - In principle, business assets can be granted certain exemptions from inheritance taxation in order to ensure the solvency of corporations according to the constitutional court, but regulations in place are much too far-reaching. - Inheritance tax act had to be reformed by 31st of December 2008.
Tax reform (24th of December 2008)	- After heated debate, the coalition between Social Democrats and Christian Democrats reached an agreement only few days before the time limit set by the constitutional court. - From 2009 onwards, business assets are assessed according to market value. - Personal allowances for direct descendants and spouses are increased. - Bequest of business assets could be exempted from taxation to 85 per cent or even entirely with no upper limit of the businesses value if the heir continues to operate the business
Ruling of the constitutional court (17th of December 2014)	- The constitutional court reinforced its ruling on the inheritance tax act as partially unconstitutional – again due to the tax exemptions granted for the bequest of businesses. - Inheritance tax act had to be reformed by 30th of June 2016.
Tax reform (9th November 2016)	- The coalition between Social Cemocrats and Christian Democrats together with the federal states (Bundesländer) reached an agreement in the parliament's mediation committee on 9th November 2016 (the biggest controversy, again, centred on tax reliefs for business assets) - Exemptions from taxation to 85 or even 100 per cent remained effective for businesses up to a value of 26m euros; in some cases even up to 52m euros. - The bequest of business assets of more than 26m euros is, in principle, subject to inheritance taxation unless the heir provides evidence that they are not able to pay the amount due ("*Bedürfnisprüfung*") - Instead of the *Bedürfnisprüfung*, heirs can also opt for the ablation model ("*Abschmelzmodel*"), which allows for postponement of inheritance or gift taxes on business assets for a period of ten years, along with a 10 per cent discharge of the taxes for each year the company continues to operate. - The valuation of business assets was adapted again, which resulted in a valuation below market value of up to 23 per cent. In fact, due to this regulation, medium-sized businesses might fall below the 26m euro threshold and, hence, below the *Bedürfnisprüfung*

Source: own summary bases on (Butterwegge 2018; Dorn et al. 2017; Horn et al 2017; Ministery of Finance 2017; Bach 2016, 2015; Bach & Mertz 2016; Scholz & Truger 2016a; BVerfG 2014, 2006; Maiterth 2013; Houben & Maiterth 2011)

Tab. A.2: fifty most frequent words, bigrams and trigrams in headline and lead paragraph (2000 and 2018)

Frequent words	n	Frequent bigrams1	Frequent bigrams2	n	Frequent trigrams1	Frequent 3grams2	Frequent trigrams3	n
spd	2217	groß	koalition	507	reform	der	erbschaftsteuer	292
erbschaftsteuer	1511	angela	merkel	362	der	groß	koalition	211
groß	1324	peer	steinbrück	246	union	und	spd	183
union	1169	horst	seehofer	182	die	groß	koalition	165
deutsch	1141	sigmar	gabriel	175	die	reform	der	130
koalition	1122	höher	steuern	142	in	der	spd	100
deutschland	1071	gerhard	schröder	123	bei	der	erbschaftsteuer	96
steuern	879	kuren	beck	95	in	den	vergangen	88
reform	866	wolfgang	schäuble	93	bundeskanzlerin	angela	merkel	87
erben	818	franz	müntefering	90	vor	all	die	83
gut	759	steuern	zahlen	89	arm	und	reich	77
csu	757	bundeskanzlerin	angela	87	peer	steinbrück	spd	76
wenig	729	oskar	lafontaine	83	von	union	und	74
regieren	721	sozial	gerechtigkeit	83	union	und	fdp	69
grünen	719	steinbrück	spd	78	bundesfinanzminister	peer	steinbrück	67
partei	685	nicolas	sarkozy	77	cdu	und	csu	64
reichen	654	frankwalter	steinmeier	74	spd	und	grün	64
geld	647	hartz	iv	74	bund	und	länder	62
merkel	644	axel	springer	70	in	den	usa	60
cdu	637	martin	greive	69	streit	um	Die	60
milliarden	606	bundesfinanzminister	peer	67	ein	reform	der	59
höher	599	hans	eichel	67	in	höhe	von	59
zahlen	596	françois	hollande	66	angela	merkel	cdu	57
grün	581	jürgen	trittin	66	in	der	groß	57
fordern	557	martin	schulz	65	finanzminister	peer	steinbrück	54
mögen	537	roland	koch	61	kanzler	angela	merkel	54
politik	510	ulrich	schulen	61	zwischen	arm	und	53
vermögenssteuer	491	merkel	cdu	57	die	einführen	Ein	52

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staat	488	deutsch	industrie	56	wiedereinführung	der	vermögenssteuer	49
kanzler	487	geplant	reform	56	die	spd	willst	48
sozial	481	erwin	huber	55	von	spd	und	48
unternehmen	475	kanzler	angela	55	angela	merkel	und	47
fdp	465	finanzminister	peer	54	daniel	friedrich	sturm	47
reichensteuer	458	emmanuel	macron	53	ein	groß	koalition	47
stellen	453	andrea	nahles	52	es	ist	ein	47
kommen	451	guido	westerwelle	52	in	der	krise	46
münchen	443	stefan	reinecke	49	wolfgang	schäuble	cdu	46
weit	433	daniel	friedrich	47	heißen	es	in	45
millionen	423	friedrich	sturm	47	geplant	reform	der	44
finanzminister	419	olaf	scholz	47	in	der	koalition	44
länder	403	schäuble	cdu	47	nach	der	bundestagswahl	41
frankreich	400	sahra	wagenknecht	46	spd	und	grünen	41
steinbrück	400	edmund	stoiber	45	die	von	der	40
bayern	398	höher	erbschaftsteuer	44	die	wiedereinführung	der	40
politisch	398	peter	ramsauer	44	für	die	spd	40
angela	387	paul	kirchhof	42	auf	den	weg	39
erhöhen	378	thomas	piketty	42	die	zahl	der	39
erbschaftsteuer	372	peter	struck	41	in	der	union	39
geplant	372	barack	obama	39	in	kraft	treten	39
lang	372	kasse	bitten	39	spd	und	union	39

Tab. A.3: fifty most frequent words, bigrams and trigrams in the main text
(August to December 2002)

Frequent words	n	Frequent bigrams1	Frequent bigrams2	n	Frequent trigrams1	Frequent trigrams2	Frequent trigrams3	n
spd	14851	groß	koalition	2266	in	den	vergangen	1302
union	11984	angela	merkel	1495	in	der	spd	877
groß	10484	gerhard	schröder	1238	da	ist	ein	845
deutschland	10163	sigmar	gabriel	917	der	groß	koalition	779
deutsch	9437	peer	steinbrück	867	die	groß	koalition	725
gut	8488	sozial	gerechtigkeit	751	vor	all	die	723
wenig	8273	hartz	iv	683	in	den	usa	677
grünen	7085	franz	müntefering	680	wiedereinführung	der	vermögenssteuer	662
geld	6679	steuern	zahlen	528	in	höhe	von	624
partei	6555	hans	eichel	503	in	den	letzte	593
erbschaftsteuer	6333	höher	steuern	453	die	zahl	der	587
milliarden	6304	öffentlich	dienst	436	union	und	spd	562
unternehmen	6214	horst	seehofer	435	auch	in	der	553
regieren	6169	darüber	hinaus	433	es	ist	ein	544
politik	5799	oskar	lafontaine	429	es	in	der	529
menschen	5577	wolfgang	schäuble	425	die	wiedereinführung	der	523
sozial	5531	kuren	beck	409	in	den	nächste	507
staat	5488	sozial	marktwirtschaft	393	nach	wie	vor	501
steuern	5487	groß	mögen	389	nicht	nur	die	496
müssen	5456	jürgen	trittin	375	ein	groß	koalition	491
weit	5423	roland	koch	368	heißen	es	in	489
mögen	5387	andrea	nahles	367	die	einführen	ein	469
koalition	5268	frau	merkel	356	bei	der	erbschaftsteuer	465
kommen	5155	olaf	scholz	323	in	der	partei	462
politisch	5135	edmund	stoiber	306	mit	blick	auf	446
vermögesnsteuer	4992	rudolph	augstein	304	in	der	regel	437
stellen	4951	frankwalter	steinmeier	300	sich	in	der	427
hätte	4923	kalt	progression	293	cdu	und	csu	414
zahlen	4808	wolfgang	clement	291	reform	der	erbschaftsteuer	410
millionen	4782	ig	metall	290	ein	erhöhen	der	401
führen	4711	einigen	staaten	289	für	die	spd	400
länder	4638	bundeskanzler	gerhard	283	die	von	der	396
erben	4626	martin	schulz	276	nach	der	wahl	385
unser	4573	mittlere	einkommen	273	bund	und	länder	377

fordern	4498	deutsch	industrie	267	auch	für	die	373
höher	4475	milliarden	dollar	241	blick	auf	die	371
merkel	4383	europäisch	union	238	arm	und	reich	359
geben	4352	15	milliarden	237	in	der	schweiz	359
können	4330	rotgrün	koalition	237	spd	und	grün	356
cdu	4323	guido	westerwelle	236	union	und	fdp	347
eigen	4308	höher	erbschaftsteuer	235	in	der	politik	340
erhöhen	4260	erster	linie	233	die	reform	der	335
liegen	4197	bundeskanzlerin	angela	232	da	ist	die	333
stehen	4153	routine	general	230	mit	der	spd	332
reform	4072	unser	gesellschaft	226	vor	der	wahl	326
schröder	4027	helmut	kohl	224	und	in	der	323
reichen	4012	erneuern	energie	223	fordern	nach	ein	317
wichtig	3991	rollen	spielen	222	die	in	der	316
deshalb	3958	deutlich	höher	219	bei	den	grünen	314
lang	3866	cem	özdemir	218	da	ist	nicht	312

Tab. A.4: Example of twenty KWIC-words

Text No.	pre	keyword	post
3	eine Erhöhung der	Erbschaftsteuer	zu finanzieren Aber
8	Teufel gegen höhere	Erbschaftsteuer	Stuttgartddp - Die
13	Scharfe Kontroverse über	Erbschaftsteuer	Berlin Im Streit
19	keine Erhöhung der	Erbschaftsteuer	geben Alle Beteiligten
39	SPDPolitiker fordern höhere	Erbschaftsteuer	Gerichte könnten Druck
50	vor der neuen	Erbschaftsteuer	Immobilienerwerber genießen Vertrauensschutz
72	Parteivorstand will die	Erbschaftsteuer	weiterentwickeln die Vermögensteuer
101	eigene Novelle der	Erbschaftsteuer	vorlegen um Personengesellschaften
102	10 Prozent der	Erbschaftsteuer	gestundet werden Nach
104	Entlastung bei der	Erbschaftsteuer	für kleine und
156	schrittweise Auslaufen der	Erbschaftsteuer	bis 2010 beschlossen
186	Die Reform der	Erbschaftsteuer	sei außerdem zu
187	Die Reform der	Erbschaftsteuer	ist beschlossene Sache
365	Belastung durch die	Erbschaftsteuer	einstellen müssen Diese
429	zur Reform der	Erbschaftsteuer	nützen Ehepartnern und
673	Firmen zu Kanzlerin	Erbschaftsteuer	wird deutlich verbessert
790	den Kompromiss zur	Erbschaftsteuer	auf den sich
814	CSU will die	Erbschaftsteuer	weiter reformieren sollte
909	erwägt Anpassung der	Erbschaftsteuer	Krise erschwert Einhaltung
1154	schlagen Alarm die	Erbschaftsteuer	vernichte Unternehmen Hier

Tab. A.5: thirty most frequent words, bigrams and trigrams in headline and lead paragraph (August to December 2002)

Frequent words	n	Frequent bigrams1	Frequent bigrams2	n	Frequent trigrams1	Frequent trigrams2	Frequent trigrams3	n
vermögensteuer	100	sigmar	gabriel	18	im	öffentlichen	dienst	13
schröder	82	öffentlichen	dienst	16	in	der	spd	11
spd	66	gerhard	schröder	11	ministerpräsident	sigmar	gabriel	5
gabriel	48	höhere	steuern	9	mit	dem	kanzler	5
kanzler	46	kanzler	schröder	7	streit	um	die	5
union	32	franz	müntefering	6	wiedereinführung	der	vermögensteuer	5
steuern	29	frank	bsirske	5	die	wiedereinführung	der	4
rotgrün	24	ministerpräsident	sigmar	5	gabriel	und	steinbrück	4
koch	23	niedersachsens	ministerpräsident	5	steuer	auf	vermögen	4
steuererhöhungen	23	roland	koch	5	zur	kasse	bitten	4
deutschland	22	wolfgang	clement	5	an	der	brust	3
clement	21	100	milliarden	4	auf	dem	weg	3
geld	21	edmund	stoiber	4	aus	dem	ausland	3
gewerkschaften	21	gerhard	bökel	4	die	grünen	haben	3
meinungsseite	21	gewerkschaft	verdi	4	für	die	vermögensteuer	3
ministerpräsident	19	hessens	ministerpräsident	4	kanzler	schröder	und	3
öffentlichen	19	kasse	bitten	4	kanzler	umkurvt	vermögensteuer	3
dienst	18	verdi	droht	4	ministerpräsident	roland	koch	3
höhere	18	dramatischer	einbruch	3	mit	der	vermögensteuer	3
pds	18	erbschaftsteuer	teil	3	nach	der	bundestagswahl	3
regierung	18	finanzminister	eichel	3	nach	der	wahl	3
sigmar	18	fraktionschef	müntefering	3	nicht	das	schiff	3
zinssteuer	18	gabi	zimmer	3	niedersachsen	und	nordrheinwestfalen	3
erbschaftsteuer	17	große	koalition	3	niedersachsens	ministerpräsident	sigmar	3
müntefering	17	heftige	kritik	3	schröder	spricht	machtwort	3
verdi	17	heide	simonis	3	sparmodell	erbschaftsteuer	teil	3
milliarden	16	höheren	abgaben	3	spd	und	grüne	3
cdu	15	kanzler	umkurvt	3	stunde	der	wahrheit	3
gerhard	15	lehnt	vermögensteuer	3	tarifstreit	im	öffentlichen	3
koalition	15	ministerpräsident	roland	3	über	die	vermögensteuer	3

Tab. A.6: thirty most frequent words, bigrams and trigrams in headline and lead paragraph
(May 2008 to February 2009)

Frequent words	n	Frequent bigrams1	Frequent bigrams2	n	Frequent trigrams1	Frequent trigrams2	Frequent trigrams3	n
csu	292	horst	seehofer	65	reform	der	erbschaftsteuer	72
erbschaftsteuer	283	angela	merkel	54	der	großen	koalition	46
spd	258	großen	koalition	48	union	und	spd	42
union	171	große	koalition	32	die	reform	der	32
koalition	153	erwin	huber	31	die	große	koalition	26
reform	127	peer	steinbrück	26	bundeskanzlerin	angela	merkel	18
seehofer	115	günther	beckstein	23	in	der	spd	18
merkel	92	kurt	beck	20	bei	der	erbschaftsteuer	16
cdu	89	frankwalter	steinmeier	19	peer	steinbrück	spd	15
bayern	88	bundeskanzlerin	angela	18	cdu	und	csu	14
münchen	84	georg	fahrenschon	18	in	der	großen	14
fdp	81	oskar	lafontaine	17	eine	reform	der	13
horst	70	steinbrück	spd	15	ministerpräsident	günther	beckstein	13
erben	68	martin	zeil	13	vor	allem	die	13
partei	67	ministerpräsident	günther	13	streit	um	die	12
großen	64	peter	ramsauer	13	um	die	erbschaftsteuer	12
huber	59	peter	struck	12	von	union	und	12
große	57	csuchef	horst	11	csuchef	horst	seehofer	11
angela	56	finanzminister	peer	11	finanzminister	peer	steinbrück	11
deutschen	56	franz	müntefering	11	in	den	vergangenen	11
ministerpräsident	56	michael	glos	11	mit	der	spd	11
deutschland	53	roland	koch	10	zur	reform	der	11
erbschaftsteuer	52	volker	kauder	10	in	der	csu	10
steuern	52	bundesfinanzminister	peer	9	von	der	steuer	10
kanzlerin	51	klaus	michael	9	angela	merkel	cdu	9
streit	51	merkel	cdu	9	bundesfinanzminister	peer	steinbrück	9
steuer	50	michael	groll	9	für	die	csu	9
bayerischen	49	ministerpräsident	horst	9	in	der	koalition	9
dokument	48	axel	springer	8	klaus	michael	groll	9
politik	46	csuchef	erwin	8	ministerpräsident	horst	seehofer	9

Tab. A.7: thirty most frequent words, bigrams and trigrams in headline and lead paragraph (August 2012 to October 2013)

Frequent words	n	Frequent bigrams1	Frequent bigrams2	n	Frequent trigrams1	Frequent trigrams2	Frequent trigrams3	n
spd	196	peer	steinbrück	55	spd	und	grüne	21
steuern	131	höhere	steuern	33	arm	und	reich	16
grünen	130	angela	merkel	30	in	den	vergangenen	13
deutschland	118	françois	hollande	30	spd	und	grünen	12
steinbrück	103	jürgen	trittin	26	vor	allem	die	12
grüne	94	gérard	depardieu	20	zwischen	arm	und	12
union	94	sigmar	gabriel	18	die	einführung	einer	10
deutschen	91	wolfgang	schäuble	15	union	und	fdp	10
vermögensteuer	82	horst	seehofer	14	wiedereinführung	der	vermögensteuer	10
geld	76	steuern	zahlen	14	auf	dem	weg	9
partei	76	martin	greive	13	höhere	steuern	für	9
merkel	74	dorothea	siems	12	in	höhe	von	9
zahlen	69	jochen	gaugele	12	präsident	françois	hollande	9
fdp	64	große	koalition	11	spdkanzlerkandidat	peer	steinbrück	9
frankreich	62	soziale	gerechtigkeit	11	von	spd	und	9
milliarden	61	stefan	reinecke	10	daniel	friedrich	sturm	8
reichensteuer	59	matthias	kamann	9	eine	große	koalition	8
peer	58	präsident	françois	9	nach	der	wahl	8
koalition	57	spdkanzlerkandidat	peer	9	steuern	für	reiche	8
politik	57	ulf	poschardt	9	vor	der	wahl	8
höhere	55	ulrich	schulte	9	an	den	kosten	7
csu	54	barack	obama	8	bei	den	grünen	7
hollande	54	claudia	kade	8	cdu	und	csu	7
cdu	53	daniel	friedrich	8	claus	christian	malzahn	7
regierung	53	deutschen	industrie	8	die	grünen	wollen	7
große	50	deutschland	kompakt	8	die	wiedereinführung	der	7
reiche	50	friedrich	sturm	8	mit	der	union	7
staat	50	katrin	göringeckardt	8	nach	der	bundestagswahl	7
erbschaftsteuer	49	reichtum	besteuern	8	über	einer	million	7

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Tab. A.8: thirty most frequent words, bigrams and trigrams in headline and lead paragraph (February to November 2016)

Frequent words	n	Frequent bigrams1	Frequent bigrams2	n	Frequent trigrams1	Frequent trigrams2	Frequent trigrams3	n
erbschaftsteuer	165	horst	seehofer	36	reform	der	erbschaftsteuer	43
grünen	118	angela	merkel	31	die	große	koalition	17
spd	113	sigmar	gabriel	29	die	reform	der	15
koalition	90	große	koalition	22	der	großen	koalition	14
reform	71	winfried	kretschmann	16	daniel	friedrich	sturm	13
seehofer	69	großen	koalition	15	bundestag	und	bundesrat	12
csu	63	wolfgang	schäuble	14	streit	über	die	11
partei	60	daniel	friedrich	13	wolfgang	schäuble	cdu	11
grüne	58	friedrich	sturm	13	streit	um	die	10
merkel	58	donald	trump	12	bei	der	erbschaftsteuer	9
deutschland	54	martin	greive	12	horst	seehofer	csu	9
große	48	schäuble	cdu	12	union	und	spd	9
bundesrat	45	claudia	kade	9	bei	den	grünen	8
streit	45	seehofer	csu	9	bund	und	länder	8
steuern	43	ulrich	schulte	9	bund	und	ländern	8
cdu	42	jürgen	trittin	8	auf	eine	reform	7
gabriel	42	andrea	nahles	7	eine	reform	der	7
geld	42	anton	hofreiter	7	in	den	vergangenen	7
bundestag	41	markus	söder	7	neuregelung	der	erbschaftsteuer	7
erben	41	robert	habeck	7	von	bundestag	und	7
union	39	simone	peter	7	angela	merkel	cdu	6
gut	38	steuern	zahlen	7	arm	und	reich	6
gesetz	37	arbeitsplätze	erhalten	6	bundesfinanzminister	wolfgang	schäuble	6
horst	37	bundesfinanzminister	wolfgang	6	csuchef	horst	seehofer	6
kompromiss	37	cem	özdemir	6	für	die	spd	6
angela	32	csuchef	horst	6	im	streit	um	6
vermögensteuer	32	geplante	reform	6	in	der	steuerpolitik	6
milliarden	31	hannes	koch	6	ministerpräsident	horst	seehofer	6
thema	31	merkel	cdu	6	peter	paul	gantzer	6

Tab. A.9: twenty most frequently mentioned organisations

Name of organizations	No. of occurrences in the media coverage
Sozialdemokratische Partei Deutschland	5152
Christlich Demokratische Union	3031
Bundesministerium der Finanzen	2412
Christlich-Soziale Union	1956
Bündnis 90 / Die Grünen	1906
Freie Demokratische Partei	1726
Bundesverfassungsgericht	1351
Die Linke	1293
Bundeskanzleramt	1240
Bundesministerium für Wirtschaft und Energie	751
Vereinte Dienstleistungsgewerkschaft	412
Deutscher Gewerkschaftsbund	397
Bundesministerium für Arbeit und Soziales	310
Bundesministerium des Innern	298
Partei des Demokratischen Sozialismus	290
Alternative für Deutschland	253
Deutsche Institut für Wirtschaftsforschung	247
Bundesministerium für Umwelt, Naturschutz, Bau und Reaktorsicherheit	242
Bundespräsident	239
Bundesfinanzhof	237
Industriegewerkschaft Metall	232
Vizekanzler	230
Bundesverband der Deutschen Industrie	197
Bundesbank	182
ALDI	169
Bundesagentur für Arbeit	160
Bundesministerium der Justiz	159
Volkswagen	155
Jungsozialistinnen und Jungsozialisten in der SPD	154

Tab. A.10: List of organisations' names appearing in the network (figure 3)

Number or short name	Full Name
1	Agenda Austria
2	Association for the Taxation of financial Transactions and Citizen's Action
3	Bertelsmann Stiftung
4	Bundesverband der Deutschen Volksbanken und Raiffeisenbanken
5	Eigentümerverband Haus & Grund
6	Eucken-Institut
7	Hayek Gesellschaft
Ebert Stiftung	Friedrich Ebert Stiftung
9	Friedrich Naumann Stiftung für die Freiheit
Böckler-Stiftung	Hans-Böckler-Stiftung
Böll-Stiftung	Heinrich-Böll-Stiftung
12	Initiative Neue Soziale Marktwirtschaft
IdW	Institut der deutschen Wirtschaft
IMK	Institut für Makroökonomie und Konjunkturforschung
15	Ludwig Erhard-Stiftung
16	Memo-Gruppe
Luxemburg-Stiftung	Rosa Luxemburg Stiftung
18	Stiftung Familienunternehmen
19	Stiftung Marktwirtschaft
20	Konrad-Adenauer-Stiftung
ISM	Institut für solidarische Moderne
22	Deutsche Vereinigung für Internationales Steuerrecht
AG Metall	Arbeitgeberverband Gesamtmetall
24	Bund Junger Unternehmer
25	Bundessteuerberaterkammer
BDA	Bundesverband der Deutschen Arbeitgeber
BDI	Bundesverband der Deutschen Industrie
28	Bundesverband deutscher Banken
DIHK	Deutscher Industrie- und Handelskammertag
30	Gesamtverband der Deutschen Versicherungswirtschaft
31	Handelsverband Deutschland
32	Vereinigung der Bayerischen Wirtschaft
33	Zentraler Immobilien Ausschuss
34	Zentralverband des Deutschen Handwerks
35	Arbeiterwohlfahrt
AfD	Alternative für Deutschland
CDU/CSU	Christlich Demokratische Union
Die Linke	Die Linke
DGB	Deutscher Gewerkschaftsbund
40	Kronberger Kreis
GEW	Gewerkschaft Erziehung und Wissenschaft
42	Die Familienunternehmer

Tab. A.10 (continued)

43	Bund Katholischer Unternehmer
44	Centrum für angewandte Politikforschung
FDP	Freie Demokratische Partei
SPD	Sozialdemokratische Partei Deutschland
IG BCE	Industriegewerkschaft Bergbau, Chemie und Energie
Ver.di	Vereinte Dienstleistungsgewerkschaft
49	Industriegewerkschaft Bauen-Agrar-Umwelt
IG Metall	Industriegewerkschaft Metall
51	Wirtschafts- und Sozialwissenschaftliches Institut
Grüne	Bündnis 90 / Die Grünen
53	Centrum für Europäische Politik
54	Weis[s]e Wirtschaft
55	Verband Deutscher Maschinen- und Anlagenbau
56	Körber Stiftung
57	Hanns-Seidel-Stiftung
58	Wirtschaftsbeirat Bayern

Tab. A.11: Stance of organisations towards wealth and inheritance taxation and their occurrence in the newspaper coverage

Stance towards wealth and inheritance taxation	No. of organisations in newspaper articles
Reintroduce/ increase	5031
Remain/ reduce	7916
Unclear	5225
No position	878

Tab. A.12: No. of economists occurring in newspaper articles according to paradigmatic orientation

Paradigm	No. of occurences in newspaper articles
other mainstream econ	247
plural mainstream econ	212
ordoliberal econ	204
postkeynesian econ	94
other heterodox econ	53