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French Citizens' Support for Financing Defense Spending: Evidence from the 2025 Survey of the French Council of Mandatory Contributions

The rearmament under way in Europe following the return of war to the continent raises a question that has rarely been studied: how can a lasting defense effort be financed in states already facing severe budgetary constraints? In France, meeting the targets set at the June 2025 NATO summit (3.5% of GDP on military spending and 5% on security spending by 2035) implies new trade-offs between taxation, debt and other public spending. Rather than asking French citizens about their defense spending preferences in the abstract, this brief analyzes their choices when they are subject to budgetary trade-offs. Drawing on an original survey, we examine the extent to which citizens accept an additional effort for defense when they are explicitly confronted with its budgetary and fiscal consequences. Our findings show that willingness to finance defense depends as much on perceptions of the risk of conflict as on citizens' attitudes toward taxation and government action.

- Citizens are more willing to support military spending when they perceive the international environment as dangerous and endorse the civic principle of taxation.
- Support for defense is particularly low among respondents who express a sense of tax unfairness or dissatisfaction with public spending.
- Respondents' socio-demographic characteristics (income, age, gender, education) and political preferences do not play a decisive and robust role in support for military spending.
- A majority of respondents want the planned increase in military spending to be financed by cutting other public spending.
- Among respondents in favor of higher taxes to fund defense, wealth taxes and corporate income tax attract the most support.
- Ultimately, threat creates support for defense, but taxation and trust in the state determine how it is financed.

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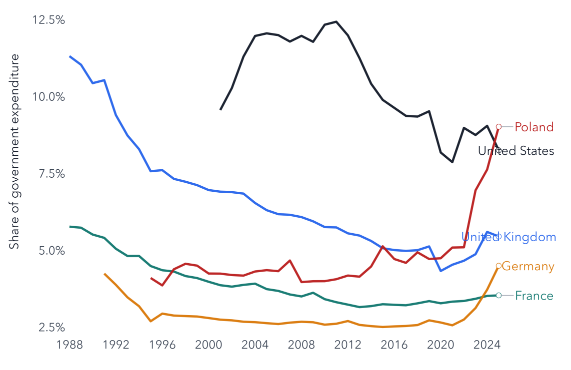
Introduction

After declining continuously since the end of the Cold War, and stabilizing from 2014 onwards, defense spending is rising again in a large majority of countries (see Figure 1). In the French case, with a general government deficit among the highest in the European Union and concerns about dissatisfaction with the perceived effectiveness of public spending (Boyer et al., 2023; Boyer, 2024), the fiscal sustainability of an increase in military spending raises several issues. On the public finance side, military spending is governed by a programming law for the period 2024–2030 amounting to €413 billion, supplemented by a revision act passed in May 2025 amounting to €36 billion. Adopted by a majority, these two laws will allow France to reach the threshold of 2.5% of GDP by 2030. Beyond its strategic implications, this effort raises a major budgetary question: how can an increase in defense spending be financed on a lasting basis in a context of constrained public finances and competition with other public policy priorities?

Drawing on data from the latest barometer of Barometer of Tax and Social Levies (Conseil des Prélèvements Obligatoires, 2025), we analyze the conditions under which French citizens accept to fund an additional defense effort, and which funding options they consider most legitimate. This barometer has surveyed the French population on consent to taxation and social contributions since 2021. In 2025, specific questions on the funding of the defense effort were added.

Figure 1: Military spending as a share of public spending



Reading: In 2024, defense spending accounted for 3.53% of public spending in France.
Notes: Authors' calculations based on SIPRI data.

The determinants of support for defense spending

The literature identifies three broad avenues for describing the determinants of public support for military spending. The first stresses the role of threat perception and geopolitical context. The second emphasizes the importance of individual characteristics — ideology, values, gender, attitudes towards the use of force, trust in military institutions. The third treats defense preferences as budgetary trade-offs under constraint, situating them within the classic tension between military and social spending, often summarized by the *guns versus butter* opposition. Broadly speaking, work modeling defense spending preferences is scarce and, where it exists, has often focused on the United States in a domestic setting (Bartels, 1994), or on comparative studies within NATO (Palmer, 1990; George and Sandler, 2018; Eichenberg and Stoll, 2015).

A first robust result from this literature is that support for increased defense spending depends strongly on threat perception. Citizens are all the more willing to support a greater military effort when they see the international environment as dangerous or unstable. This relationship between threat and budgetary support should not, however, be understood solely in terms of a classic inter-state external threat. Recent work shows that uncertainty generated within alliances themselves can also alter defense preferences. Jakob Barrett and Nilsen, 2026 show that threats of a US withdrawal from NATO make European citizens (United Kingdom, Sweden, Germany) more favorable to an increase in military spending, while reducing their support for continued defense cooperation within the Atlantic framework. Fear of abandonment therefore does not simply produce additional allied solidarity; it can also feed a preference for national or European autonomy in security matters.

From this perspective, DiGiuseppe et al., 2024 add a hypothesis by treating defense preferences as endogenous to perceived threat. Drawing on an online experiment conducted with Italian respondents, before and after the Russian invasion of Ukraine, they show that in peacetime citizens are more inclined to cut military spending than other budget items in order to reduce public debt. By contrast, when the geopolitical environment is presented as threatening, this hierarchy is reversed: respondents more readily accept a tax increase and become less favorable to reducing the military budget. The important shift is therefore from a model in which budgetary preferences determine defense trade-offs to a model in which threat transforms the very structure of public preferences. In other words, when threats are low, citizens do indeed prefer to cut defense spending rather than other items in order to reduce debt.

One limitation of some work on support for military spending is nonetheless that it often isolates defense from other public spending. Yet in contemporary democracies budgetary preferences are rarely absolute preferences; they are the product of trade-offs between several competing public goods. Barnes et al., 2022 offer, in this respect, an important methodological advance through a

Box 1 : Empirical strategy

Data. For this analysis we use data from the survey on trends in consent to taxation and social contributions carried out by the Conseil des Prélèvements Obligatoires, 2025. This survey is based on a representative sample of the French population of 1,313 respondents[a].

Methods. We use a binary Probit regression model. This model requires the dependent variable to be binary and rests, under the assumption of conditional exogeneity of the explanatory variables, on a non-linear specification of the response probability and on an assumption of normality of the latent error. In Table 1, the reported coefficients are the average marginal effects estimated from this Probit model; they are therefore to be read as average changes in the probability of responding negatively to a reduction in defense spending. Our model is as follows:

$$\Pr(Y_i = 1 \mid X_i) = \Phi\big(\beta_0 \text{ Civic Duty} + \beta_1 \text{ Perceived Tax Level} + \beta_2 \text{ Income Tax} + \beta_3 \text{ Perceived Conflict Risk} \\ + \beta_4 \text{ Satisfaction with Public Spending} + \beta_5 \text{ Gender} + \beta_6 \text{ Age} + \beta_7 \text{ Age}^2 + \beta_8 \text{ Income} + \delta \mathbf{X} + u_i\big),$$

where Y is the probability of responding negatively to a reduction in defense spending, **Civic Duty** (Q23)[b] is a categorical variable capturing the civic character of paying tax, **Perceived Tax Level** is a categorical variable capturing the perception of the general level of taxes in France (Q19)[c], **Income Tax** is a binary self-reported variable on whether the respondent pays income tax, **Perceived Conflict Risk** (Q35)[d] is a categorical variable capturing the perception of the risk of conflict, **Satisfaction with Public Spending** (Q28)[e] is a categorical variable capturing satisfaction with public spending, the respondent's **Gender**, **Age** a normalized age variable, and a measure of **Income**. $\mathbf{X}$ is a vector of control variables covering occupational category, marital status, household size, size of the urban area of residence, educational attainment, the respondent's preferred political party and life satisfaction.

[a] The full survey sample is 3,000 respondents. We use here the half that received no treatment: the other part of the survey is an experiment designed to understand the role of the perceived complexity of the French tax system in consent to taxation.

[b] *Question 23: Do you agree or disagree with the following statement: "Paying one's taxes and social contributions is a civic duty"? Strongly agree/Somewhat agree/Somewhat disagree/Strongly disagree*

[c] *Question 19: Do you think that, generally speaking, taxes in France are...? Not high enough/Neither too high nor too low/Too high.*

[d] *Question 35: In your view, what is the level of risk of an armed conflict on European Union territory in the coming years? Very low/Fairly low/Fairly high/Very high/Don't know.*

[e] *Question 28: Are you satisfied or dissatisfied with the way public money raised through taxes and social contributions is used in general? Very satisfied/Somewhat satisfied/Somewhat dissatisfied/Very dissatisfied*

conjoint experiment conducted with 3,533 British respondents. Participants are presented with different scenarios combining spending levels and taxation levels. The authors show that budgetary preferences are multidimensional: (1) younger respondents (aged 18–34) are less favorable than older people to an interventionist state because they prefer lower taxation, and (2) the level of defense effort is estimated at a 3% increase in military spending (against +19% for housing and −55% for development aid), with a downward orientation among younger respondents and left-leaning sympathizers. Budgetary preferences are not opinions about "more or less state", but multidimensional trade-offs under constraint.

This work invites us to qualify the classic opposition between military and social spending. The literature has long drawn on the *guns versus butter* framework, according to which defense spending competes directly with *welfare* spending — health, education, employment, social protection (Ilzetzki, 2025, Whitten and Williams, 2011). From this perspective, support for the military effort would depend on citizens' willingness to accept an opportunity cost on other public policies. This framework remains relevant, particularly when budgets are constrained or when the increase in military spending is explicitly presented as implying social sacrifices. Curiously, however, the trade-off is rarely approached from the perspective of consent to taxation.

Recent work nonetheless shows that citizens do not always perceive military and social spending as substitutable. Williams, 2019 proposes moving beyond the mechanical opposition between guns and butter. Drawing on 59 surveys covering 27 countries between 1985 and 2008, he shows that individuals may regard military and social spending as complementary when they see the state as an important actor in job creation. In other words, defense spending may be supported not only as an instrument of security, but also as industrial, technological or employment policy.

This economic dimension of support for military spending nonetheless remains debated. Bartels, 1994, in his study of American preferences after the Cold War, shows that politically informed citizens adjust their defense preferences more closely to the new strategic context, but he finds no simple, large effect of the local economic returns of the Pentagon budget on individual preferences. Finally, surveys on defense spending preferences have shown that these are not a homogeneous object for citizens: they hold preferences within the types of spending themselves. For instance, one study found that R&D spending enjoys more support than spending on nuclear deterrence among young people (Darriet, 2019). More generally, highlighting the benefits associated with military investment, such as civilian innovation, productivity gains or jobs (Gross and Sampat, 2023a,b; Moretti et al., 2025), could reinforce the image of an effective investment serving the general interest, positively affecting support for the substantial budget increases planned by the military programming law (Williams, 2019).

It follows that military spending does not constitute a homogeneous object in public opinion. Citizens may support certain components of the defense budget — innovation, skilled employment, technological sovereignty — while being more reluctant about other instruments, particularly where these are perceived as costly, low-visibility or morally contentious. This heterogeneity is essential to understanding the contemporary drivers of support for rearmament: the acceptability of military spending depends as much on the level of threat as on the type of spending proposed, the narrative that accompanies it and the collective benefits attributed to it. The literature thus leads us to reformulate the initial question. It is not only a matter of knowing whether citizens support an increase in military spending, but of understanding under which conditions they consider it legitimate. Three mechanisms appear central: the perception of a threat, which increases the demand for protection; individuals' political and social dispositions, which filter the interpretation of that threat; and budgetary trade-offs, which determine whether defense is perceived as a cost, a sacrifice or a collective investment.

Empirical analysis of the determinants

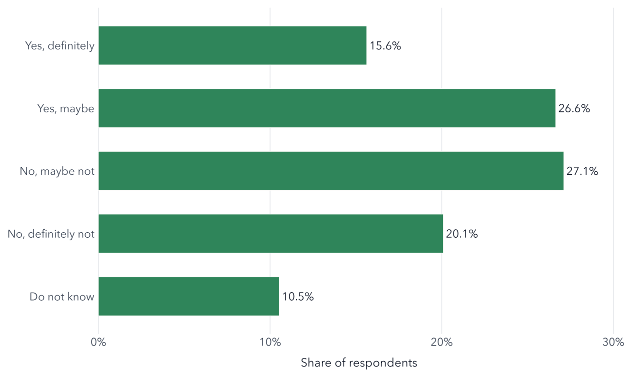
To carry out our analysis, we draw on data from the latest Barometer of Tax and Social Contributions, published in November 2025. In our analysis, the variable of interest is the response to the following question (Q.34):

> *Out of every €1,000 of public expenditure, defense spending represents €32. Would you accept lowering defense spending in exchange for lower taxes or social contributions?*

This question offered four possible answers (see Figure 2): "yes, definitely", "yes, maybe", "no, maybe not" and "no, definitely not". We binarized the responses into positive and negative categories: negative responses take the value 1, indicating refusal of a reduction in defense spending, while positive responses take the value 0, indicating acceptance of that reduction. Our binary indicator does not directly assess support for an increase in military spending. It measures rather the willingness to maintain the current level of spending, even when a tax cut is offered in exchange.

In order to explore the importance of the descriptive variables in explaining support for the level of defense spending, we use a Probit specification (see box 1). The threat perception variable is the starting point of our analysis, to which we add variables relating to consent to taxation — tax as a civic act, the perceived tax level, liability to income tax and satisfaction with use of public spending – as well as socio-demographic factors such as gender, age and self-reported income. In order to better account for confounding factors liable to affect our variables of interest, we then estimate a third specification including the following additional control variables: occupational category, marital status, household composition, size of the urban area of residence, education, the respondent's preferred political party and overall life satisfaction.

Figure 2: Would you accept a reduction in national defense spending in exchange for a reduction in your taxes or social contributions?



Reading: 15.6% of respondents answered "Yes, definitely" to the question asked.
Notes: Responses are weighted using the survey weight assigned to each respondent.
Sources: Conseil des Prélèvements Obligatoires, 2025.

Table 1 summarizes the first results of our analysis. It shows that the usual variables of consent to taxation — tax as a civic act, the perceived level of taxation, satisfaction with the use of public money — and the variable more specific to military spending emerge clearly as important and statistically significant determinants of acceptance of defense spending.

The more individuals regard tax as a civic act, the more they support maintaining defense spending. The gap reaches 21.6 percentage points between the respondents most attached to this civic conception of tax and those who endorse it least. Conversely, when the general level of taxation is perceived as "too high" relative to the category describing it as "fair", the probability of supporting the defense effort falls by 10.1 percentage points. The effect is nonetheless less pronounced than for the category regarding the level of taxation as "not high enough", which may indicate that respondents perceiving a form of tax unfairness (tax not being high enough for certain categories) or dissatisfaction with public spending are less willing to support the defense effort. This could also reflect a more marked political affiliation, but we control for this effect in our third specification, limiting the potential omitted variable bias.

A more unexpected result concerns satisfaction with public spending. The respondents most satisfied with public use of money are also the most inclined to accept a reduction in spending, including in the field of defense (a gap of

Table 1: Determinants of Maintaining Defense Spending (Detailed Threat Perception)

		Maintain Defense Spending		
Civic Act	Strongly disagree	*Ref*	*Ref*	*Ref*
	Somewhat disagree	0.146** (0.067)	0.120* (0.068)	0.119* (0.065)
	Somewhat agree	0.179*** (0.058)	0.137** (0.060)	0.140** (0.060)
	Strongly agree	0.246*** (0.063)	0.203*** (0.065)	0.216*** (0.065)
Perceived Tax Level	Fair	*Ref*	*Ref*	*Ref*
	Too high	−0.100** (0.042)	−0.098** (0.041)	−0.101** (0.042)
	Too low	−0.254*** (0.093)	−0.241*** (0.089)	−0.208** (0.096)
Income Tax Liabilities	No	*Ref*	*Ref*	*Ref*
	Yes	−0.024 (0.037)	−0.017 (0.037)	−0.014 (0.038)
Threat Perception	Very low		*Ref*	*Ref*
	Rather low		0.182*** (0.054)	0.182*** (0.056)
	Fairly high		0.243*** (0.051)	0.232*** (0.052)
	Very high		0.152** (0.060)	0.132** (0.061)
	Do not know		0.198*** (0.074)	0.182** (0.075)
Satisfaction with Public Spending	Very dissatisfied	*Ref*	*Ref*	*Ref*
	Somewhat dissatisfied	−0.030 (0.036)	−0.046 (0.035)	−0.025 (0.036)
	Somewhat satisfied	−0.157*** (0.043)	−0.173*** (0.043)	−0.155*** (0.045)
	Very satisfied	−0.324*** (0.072)	−0.345*** (0.070)	−0.324*** (0.070)
Gender	Female	*Ref*	*Ref*	*Ref*
	Male	0.000 (0.030)	0.016 (0.030)	0.022 (0.031)
Age		0.049*** (0.015)	0.055*** (0.015)	0.033 (0.028)
Age^2		0.032** (0.016)	0.033** (0.015)	0.021 (0.021)
Income	$<$ 12k	*Ref*	*Ref*	*Ref*
	12k–18k	−0.116* (0.069)	−0.139** (0.069)	−0.115 (0.071)
	18k–24k	−0.032 (0.065)	−0.052 (0.065)	−0.044 (0.069)
	24k–36k	−0.029 (0.061)	−0.054 (0.061)	−0.012 (0.068)
	36k–48k	−0.014 (0.064)	−0.035 (0.064)	0.021 (0.073)
	48k–60k	0.022 (0.068)	0.008 (0.068)	0.066 (0.078)
	60k–72k	−0.061 (0.080)	−0.088 (0.080)	−0.017 (0.089)
	72k–144k	−0.056 (0.091)	−0.070 (0.091)	0.009 (0.098)
	144k+	−0.238 (0.162)	−0.255* (0.153)	−0.144 (0.171)
	Do not know	0.002 (0.112)	−0.039 (0.116)	0.041 (0.121)
Observations		1179	1179	1179
Controls		No	No	Yes
Pseudo-R2		0.052	0.066	0.126

Note: The three models include gender, age, age squared, household income, Civic Act, Satisfaction with Public Spending, general satisfaction, and Income Tax Liabilities. Models 2 and 3 add the five Threat Perception responses, with Very low as the reference category. The controlled model adds occupation, marital status, household composition, urban-area size, education, and party proximity. Reported coefficients are estimated average marginal effects. Heteroskedasticity-robust standard errors are shown in parentheses next to the estimates. Significance levels: * p < 0.10; ** p < 0.05; *** p < 0.01.

32.4 percentage points between "very satisfied" and "very dissatisfied" respondents). This result does not necessarily reflect a weaker attachment to these public policies. It may reflect greater confidence in the state's ability to fulfil its missions with more limited resources, or to reallocate spending effectively across budget items.

This relationship does not concern defense alone: it also appears for health, pension and anti-poverty spending (see Table A1 in the appendix). It therefore seems to reflect a more general attitude towards public action rather than a preference specific to defense.

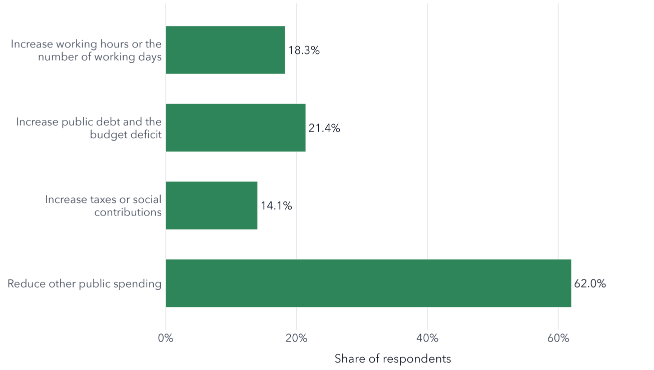
The perception of the risk of conflict plays an important role in support for defense spending. The more likely respondents consider an armed conflict on European territory, the more they oppose a reduction in military spending. Thus, people considering this risk "fairly high" have a probability 23.2 percentage points higher of refusing a reduction in defense spending than those who consider this risk "very low". More broadly, all respondents perceiving a risk of conflict, even a limited one, are more favorable to maintaining the defense effort. These results confirm that the perception of a threat to security strengthens the acceptability of military spending.

It may be noted, however, that the effect of risk perception on the probability of supporting defense spending is not linear. Respondents declaring that the risk of conflict is "very high" have a lower probability of supporting the maintenance of defense spending than respondents declaring that this risk is "fairly low" or "fairly high", still in comparison with the reference group. This relationship may reflect differentiated attitudes to risk: a very strong conviction that a risk of conflict exists may inhibit action;

it may also reflect the conviction that an increase in military spending could be escalatory and that other means should be preferred; finally, it may reflect a lack of confidence in the state's ability to cope with this level of threat.

Finally, gender, age and income do not appear as robust and systematic factors in support for defense spending. This may be explained by a level of awareness of the risk of conflict that is relatively evenly distributed across the population, independently of the above factors, and also by the potential benefits of this spending being uniformly distributed. Following the approach of Bierbrauer et al. (2025), our results therefore do not identify any social group displaying a clearly and robustly stronger preference for defense spending. They thus suggest that the scope for identifying, from these self-reported answers alone, a segment of the population deriving substantially greater utility from higher defense spending remains limited.

Figure 3: How should the increase in the armed forces budget be financed?



Reading: Cutting other public spending was chosen by 62% of respondents.
Notes: Responses are weighted using the survey weight assigned to each respondent.
Sources: Conseil des Prélèvements Obligatoires, 2025.

An overview of the options for funding national defense

We can now set out an overview of the main options for supporting an increase in defense spending. To this end, we asked the following question:

> *An increase in the armed forces budget has been planned for the coming years. In your view, how should this budget increase be financed?*

Respondents could select several options, but their choice most often settled on a single funding option: 83.3% of respondents chose a single answer. Figure 3 summarizes the results. By far the preferred option is cutting other state spending, with 62% of respondents opting for this adjustment, followed by increasing the deficit and debt (21.4%), then increasing the number of hours or days worked (18.3%) and finally raising taxes (14.1%).

Among respondents favoring an increase in taxes or contributions to support the increase in military budgets, wealth taxes (48.6% of respondents) and corporate income tax (39.2% of respondents) are the options that attract the most support. These are followed by employer contributions (26.5%), income tax (24.7%), VAT (17.8%), employee contributions (16%), the CSG (15.7%) and an open-ended category (5.4%).

Beyond these descriptive results, we analyzed the determinants of funding preferences in order to identify the respective roles of the perceived risk of conflict and of attitudes to taxation (Table A2 in the appendix). A first result stands out clearly: the preference for funding defense through a reduction in other public spending is not associated with the perceived risk of conflict. It is mainly linked to the variables associated with consent to taxation, notably the perception of the level of taxation and satisfaction with the use of public money. This funding option therefore appears to reflect a general representation of public finances rather than a direct response to the security environment. It may reflect the idea that the increase in defense spending should be financed within an unchanged overall budget, without additional recourse to taxation or borrowing.

The perceived risk of conflict variable acts essentially on the three other funding options: raising taxes, increasing working time and increasing debt. It clearly appears that a heightened perception of risk leads to a preference for funding through taxation rather than through the deficit, and this from a low level of risk perception onwards. Increasing working time is more strongly preferred by respondents perceiving the risk as "fairly high" or "very high". It therefore seems that the exogenous shock associated with the risk of conflict creates a form of acceptance of an increase in the level of taxes, probably on wealthier households or on firms, as we have seen, as well as of structural changes concerning working time.

The marked rejection of borrowing perhaps reflects both the internalization of the state's budget constraint and a form of refusal of this funding mechanism, which is less direct than an earmarked tax or an increase in working time explicitly assigned to this objective.

In addition to our survey, the academic literature on defense funding policies has shown that a classic funding mechanism for avoiding trade-offs against other social spending — reductions in which are rarely accepted despite a greater perception of risk (see Table A1 in the appendix) — is an increase in debt. Despite its clear rejection in our survey, this remains a solution that has made it possible to avoid a long-run erosion of funding efforts, by preserving the remainder of public spending. For indebted states, however, recourse to taxation has also been historically frequent, although less popular (Bolouri et al., 2025).

Conclusion

We have seen that the conditions for the fiscal sustainability of defense spending depend largely on the perceived risk of conflict and on the classic variables of consent to taxation. The current security crisis leads citizens to accept an increase in military spending and to fund it through a reduction in other public spending. The substantial rejection of borrowing that we find appears to reflect both an internalization of the budgetary constraints on the French state in 2025 and a refusal to grant a blank cheque on defense funding. Any additional defense effort must be accompanied by greater transparency on the allocation of funds and on any associated co-benefits, as well as by a rigorous evaluation of their effects beyond security gains alone (Foucault, 2003).

The survey used, based on the CPO survey on consent to compulsory levies, placed respondents in an essentially budgetary perspective in order to assess national defense questions that nonetheless engage other dimensions. Following this first analysis, we encourage the development of research on the trade-offs associated with defense spending and their economic effects.

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