Online Supplement

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SOM A1: Testing the association between household income and perceived financial need (pretest for Experiments 1A and 1B)

Method

Ninety-nine U.S. participants (M_{age} = 38.40 years, SD = 12.78; 55% female) were randomly assigned to one of two household income conditions ({$34,500, $129,500} or {$100,500, $195,500}). In the {$34,500, $129,500} condition, participants read that one household had an income of $34,500 ($household_H$) and the other one had an income of $129,500 ($household_L$). In the {$100,500, $195,500} condition, participants read that one household had an income of $100,500 ($household_H$) and the other one had an income of $195,500 ($household_L$). Both households consisted of a single parent and one child. Participants then indicated the extent to which they perceived each household in need of financial help, on a scale from 1 (not at all) to 7 (very much).

Results

A 2 (household income; between-subjects) × 2 (household; within-subjects) mixed ANOVA on perceived financial need revealed significant main effects of household income ($F(1, 97) = 40.75$, $p < .001$) and household ($F(1, 97) = 276.99$, $p < .001$), and an interaction between household income and household ($F(1, 97) = 76.73$, $p < .001$). In the {$34,500, $129,500} condition, $household_H$ was perceived to be in greater financial need (M = 5.94, SD = 1.30) than $household_L$ (M = 2.27, SD = 1.20; $t(48) = 15.12$, $p < .001$). Similarly, in the {100,500, $195,500}, $household_H$ was perceived to be in greater financial need (M = 3.24, SD = 1.56) than $household_L$ (M = 2.10, SD = 1.22; $t(49) = 7.17$, $p < .001$). Moreover, the interaction suggested the difference in perceived financial need between two households was significantly larger in the {$34,500, $129,500} condition than the {$100,500, $195,500} condition.

SOM A2: Testing the generalizability of the focal effect with varying bequest values

Method

1,203 U.S. participants were randomly assigned to one of six conditions in a 3 (role: parent, $child_H$, $child_L$) × 2 (bequest value: $25,500, $525,500) between-subject design. All participants read that $child_H$ had an annual income of $34,500, whereas $child_L$ had an annual income of $129,500.

In the parent condition, participants read the same description of themselves and their children as in the parent condition of Experiment 1B. They were then told that they were writing their will and planning to allocate either $25,500 or $525,500 between their two children. Participants indicated how they would divide the bequest by entering exact dollar amounts for each child in a textbox.

In the $child_H$ and $child_L$ conditions, participants read the same description of their themselves and their sibling as in the corresponding conditions of Experiment 1B. They were told that their father was writing his will and planning to allocate either $25,500 or $525,500 between them and their sibling. They then indicated how they would like their father to divide the bequest by entering exact dollar amounts for each child in a textbox.

Results

A 3 (role) × 2 (bequest value) ANOVA on the preferred proportion of assets bequeathed to $child_H$ revealed significant main effects of role ($F(2, 1{,}197) = 24.73$, $p < .001$) and bequest value ($F(1, 1{,}197) = 27.92$, $p < .001$), and an interaction between role and bequest value ($F(2, 1{,}197) = 6.29$, $p = .002$).

When the value of parent's bequest was $25,500, the proportion of assets parents bequeathed to $child_H$ ($M = 56.94\%$, $SD = .12$) and the proportion of assets $child_H$ desired for

themselves (M = 55.43%, SD = .12) were both significantly smaller than the proportion of asset $child_L$ wanted their parents to bequeath to $child_H$ (M = 64.61%, SD = .19; both ps < .001). There was no difference between the proportion of assets parents bequeathed to $child_L$ and the proportion of assets $child_H$ desired for themselves (p = .26).

A similar pattern of results emerged when the bequest value was $525,500: the proportion of assets parents bequeathed to $child_H$ (M = 53.20%, SD = .10) and the proportion of assets $child_H$ desired for themselves (M = 54.51%, SD = .11) were both smaller than the proportion of assets $child_L$ wanted their parents to give to $child_H$ (M = 56.98%, SD = .13; p <.01 and p = .065). There was no difference between the proportion of assets parents bequeathed to $child_H$ and the proportion of assets $child_H$ desired for themselves (p = .33).

Lastly, the interaction between role and bequest value suggested that the discrepancy between parents' (and $child_H$'s) and $child_L$'s preferred allocations was smaller when the bequest value was higher.

SOM A3: Testing relationship concerns in non-interpersonal contexts (pretest for Experiment 3)

Method

Two hundred U.S. participants were randomly assigned to one of two context conditions. In the interpersonal context condition, participants read that a father was writing his will and planning to allocate $25,500 between his two adult children. Both children were single parents with one child each. One child had an annual income of $34,500 and the other child had an annual income of $129,500.

In the non-interpersonal context condition, participants read that a testator was writing a will and planning to allocate $25,500 between two schools. Both schools had good reputations and approximately 1,000 students. One school received an annual donation of $34,500 and the other school received an annual donation of $129,500.

On a scale from 1 (not at all) to 7 (very much), participants indicated the extent to which they expected the father/testator to allocate the assets equally between the children/schools, the extent to which they anticipated that an unequal bequest allocation would negatively influence the relationship between the children/schools, and the extent to which they expected the father/testator to consider the potential negative impact of the allocation decisions on the relationship between the children/schools while making those decisions.

Results

The results showed that participants were less likely to expect an equal bequest allocation between schools (M = 3.70, SD = 1.87) than between children (M = 4.36, SD = 1.75; $t(198)$ = 2.58, p = .01). Unequal bequest allocations were perceived as less likely to cause conflicts between schools (M = 3.63, SD = 2.03) than between children (M = 4.85, SD = 1.73; $t(198)$ =

4.58, $p < .001$). Finally, participants perceived that the parent/testator would be less likely to consider the relationship impact of their bequest allocation when allocating between schools ($M = 3.69$, $SD = 1.79$) than between children ($M = 4.86$, $SD = 1.60$; $t(198) = 4.87$, $p < .001$).

SOM A4: Testing the association between income and perceived financial need of individuals and schools (manipulation check for Experiment 3)

Method

One-hundred U.S. participants were randomly assigned to one of two recipient conditions (household, school). In the household condition, participants read that one household had an annual income of $34,500 ($household_H$) and the other household had an annual income of $129,500 ($household_L$). Both households consisted of a single parent and one child. In the school condition, participants read that one school received an annual donation of $34,500 ($school_H$) and the other school received an annual donation of $129,500 ($school_L$). Both schools had a good reputation and had approximately one thousand students. Participants then indicated the extent to which they perceived each household/school to be in financial need, on a scale from 1 (not at all) to 7 (very much). The main goal of this study was to examine whether $school_H$ was perceived to be in greater financial need than $school_L$.

Results

The results showed that $school_H$ was perceived to be in greater financial need (M = 5.31, SD = 1.57) than $school_L$ (M = 2.98, SD = 1.65; $t(48) = 5.72$, $p < .001$). Moreover, $household_H$ was perceived to be in greater financial need (M = 5.88, SD = 1.19) than $household_L$ (M = 2.49, SD = 1.35; $t(50) = 11.99$, $p < .001$).

SOM A5: Testing preferences for bequest allocation between strangers

Method

1,202 U.S. participants were randomly assigned to one of six conditions in a 3 (role: parent/testator, $child_L$/$student_L$, $child_H$/$student_H$) × 2 (context: interpersonal, non-interpersonal) between-subjects design. In the interpersonal context, participants read the same bequest scenario used in Experiment 3. In the parent condition, participants imagined themselves as the parent, planning to distribute a $25,500 bequest between their two children, $child_H$ and $child_L$. They indicated how they would divide the bequest by entering exact dollar amounts for each child in a textbox. In the $child_H$ and $child_L$ conditions, participants imagined themselves as $child_H$ and $child_L$, respectively. They were told that their father was writing his will and planning to allocate $25,500 between them and their sibling. They then indicated how they would like their father to divide this bequest between them and their sibling by entering exact dollar amounts in a textbox.

In the non-interpersonal context, participants read a scenario about a testator allocating a $25,500 bequest between two college-bound students, one with higher financial need ($student_H$) and one with lower financial need ($student_L$). The testator and the students did not know each other. Both students had similar academic records and future aspirations and were only children raised in single-parent households. Although parents of both students worked hard, they have different career paths and, as a result, different incomes: $student_H$'s parent earned about $34,500 annually, whereas $student_L$'s parent earned about $129,500 annually. In the testator condition, participants imagined themselves as the testator, planning to allocate the bequest between the two students. They indicated how they would divide the bequest by entering exact dollar amounts for each student in a textbox. In the $student_H$ and $student_L$ conditions, participants

imagined themselves as $student_H$ and $student_L$, respectively, and indicated how they would like the testator to allocate the bequest between themselves and the other student by entering exact dollar amounts in separate textboxes.

Results

A 3 (role) × 2 (context) ANOVA on the preferred proportion of assets bequeathed to $child_L$/$student_L$ revealed a significant main effect of context ($F(1, 1{,}196) = 34.49$, $p < .001$, $\eta_p^2 = .03$), a marginal effect of role ($F(2, 1{,}196) = 2.49$, $p = .08$, $\eta_p^2 = .004$), and a significant interaction between role and context ($F(2, 1{,}196) = 18.45$, $p < .001$, $\eta_p^2 = .03$).

In the interpersonal context, the proportion of assets parents bequeathed to $child_H$ (M = 56.33%, SD = .13) and the proportion of assets $child_H$ desired for themselves (M = 57.36%, SD = .13) were both significantly smaller than the proportion of asset $child_L$ wanted their parents to bequeath to $child_H$ (M = 66.12%, SD = .19; both ps < .001). There was no difference between the proportion parents allocated to $child_H$ and the proportion of assets $child_H$ desired for themselves (p = .60).

By contrast, in the non-interpersonal context, the proportion of assets the testator bequeathed to $student_H$ (M = 66.83%, SD = .28) and the proportion of assets $student_H$ desired for themselves (M = 69.64%, SD = .19) were larger than the proportion of asset $student_L$ wanted the testator to bequeath to $student_H$ (M = 63.12%, SD = .20; $p < .06$ and $p < .001$). There was no difference between the proportion testators allocated to $student_H$ and the proportion of assets $student_H$ desired for themselves (p = .15).

SOM A6: Exploring the association between unequal division of parents' estates and subsequent siblings' relationship quality

The Wisconsin Longitudinal Study (WLS) began interviewing a group of high school seniors in Wisconsin in 1957 and subsequently re-interviewed them in 1975, 1992-1993, 2003-2004, 2011, and 2020. Sociologists have used the WLS data to study siblings' relationship quality (e.g., Khodyakov & Carr, 2009). Here, we aim to use it to provide suggestive evidence of an association between the (un)equal division of parents' estates and the quality of subsequent relationships among surviving children.

Sibling closeness. The WLS measured sibling closeness by asking respondents how close they felt to a randomly selected sibling, using a 4-point scale ranging from "not at all close" to "very close" (recoded from 1 to 4). Closeness was assessed in 1992–1993 and last assessed in the 2011.

Equal or unequal split of parents' estate. In the 2003-2004 and 2011 interviews, respondents were asked about the two largest inheritances they had received since the previous interview and whether those estates were divided evenly between themselves and their siblings. This question was also last included in the 2011 interview.

Analytic samples. Our main focus was to evaluate whether an unequal division of a parent's estate was associated with a decline in subsequent sibling closeness. The analytic sample included 804 respondents who met the following criteria: (1) In either the 2003–2004 or 2011 interviews, they reported receiving an inheritance from their parents (father, mother, or both) since 1993; (2) They indicated whether that parents' estate was divided equally or unequally among themselves and their siblings; (3) They had at least one living sibling at the

time of the 2011 interview and reported their gender; and (4) They completed the sibling closeness question in both the 1992–1993 and 2011 interviews.

Independent variable. A dummy variable was coded as 1 if any of parental inheritances was unequally divided, and 0 if all were equally divided.

Dependent variable. We created a binary variable indicating whether sibling closeness reported in 2011 was lower than in 1992–1993 (1 = yes, 0 = no). In other words, this variable captured whether there was a decrease in siblings' relationship quality after the inheritance.

Results and Discussion. A total of 10.20% of respondents reported that at least one parent's estate was unequally divided. The mean sibling closeness scores were 3.13 (SD = .83) in 2011 and 3.09 (SD = .77) in 1992-1993. 19% of respondents reported a lower sibling closeness score in 2011 than in 1992-1993, 26% reported a higher sibling closeness score, and 55% reported no change.

A logistic regression showed that unequal division of a parent's estate was significantly associated with a subsequent decline in sibling closeness (B = .546, SE = .264, $p < .05$). This relationship remained significant (B = .561, SE = .265, $p < .05$) when controlling for the respondent's and sibling's gender, as well as the number of living siblings (see table below). Consistent with prior sociological research on sibling relationships (Khodyakov & Carr, 2009), our results also directionally suggested that sibling closeness was higher among sisters and decreased as the number of siblings increased.

Although the data does not allow us to fully unpack the causal impact of inheritance division on sibling relationships, it provided initial support for the widely held intuition that unequal parental bequests can negatively affect the quality of siblings' future relationships.

Logistic regression testing the association between unequal inheritance distributions and sibling's relationship quality

Independent variables	Model 1	Model 2
Division of the parent's estate (1 = unequal division)	.546 (.264) *	.561 (.265) *
Respondent's gender (1= female)		-.139 (.180)
Sibling's gender (1= female)		-.212 (.180)
Number of living siblings		.013 (.052)

Note: Coefficients and standard errors (in parentheses) are presented.

Dependent variable: Dummy variable indicating a reduction in sibling closeness from 1992-93 to 2011.

*$p < .05$

SOM B1: Results from the survey of wills and estate planning practitioners

The table below shows the percentage of practitioners reporting reasons why parents choose to split bequests equally among children.

Reasons	% of Practitioners Reporting
(Parents) Tend to be fair	93.14%
(Parents) Tend to avoid conflicts between children/ The desire to prevent litigation between children	85.29%
Children are equally loved	65.69%
(Parents) Tend to avoid favoritism	65.69%
Children deserve the same allocation	61.76%
Because equal allocation is an easy decision	60.78%
(Parents) Tend to avoid hurting children's feelings	56.86%
(Parents) Tend to provide equal financial help to children	53.92%
Because equal allocation is a right decision	53.92%
The children have the same financial need	12.75%
Others	6.86%

SOM C1: Additional analyses of Experiment 1A

The tables below report the means and standard deviations of the preferred proportion of assets allocated to $child_H$ in each role by participant's gender, age, ethnicity, and education level.

By Participant's Gender

		Participant's Gender		
		Male	Female	Others
Parent	M	55.15%	51.31%	N/A
	SD	0.13	0.09	N/A
	n	60	141	0
$Child_H$	M	52.42%	53.41%	50.00%
	SD	0.10	0.15	N/A
	n	102	95	1
$Child_L$	M	61.50%	61.21%	55.39%
	SD	0.21	0.20	0.08
	n	81	119	2

By Participant's Age

		Participant's Age		
		Below 35	35-50	Above 50
Parent	M	53.56%	53.87%	51.65%
	SD	0.11	0.11	0.10
	n	7	67	127
$Child_H$	M	52.82%	53.25%	52.10%
	SD	0.12	0.14	0.07
	n	75	88	35
$Child_L$	M	60.17%	61.93%	62.71%
	SD	0.20	0.19	0.23
	n	88	87	27

By Participant's Ethnicity

		Participant's Ethnicity	
		White	Non-White
Parent	M	52.54%	52.17%
	SD	0.10	0.12
	n	154	47
$Child_H$	M	52.74%	53.20%
	SD	0.12	0.13
	n	136	62
$Child_L$	M	60.32%	63.62%
	SD	0.19	0.23
	n	144	58

By Participant's Education Level

		Participant's Education Level	
		Bachelor's degree or higher	No Bachelor's degree
Parent	M	53.13%	51.64%
	SD	0.10	0.11
	n	110	91
$Child_H$	M	52.70%	53.18%
	SD	0.13	0.12
	n	122	76
$Child_L$	M	63.29%	58.06%
	SD	0.21	0.19
	n	124	78

SOM C2: Additional analyses of Experiment 1B

The tables below report the means and standard deviations of the preferred proportion of assets bequeathed to $child_H$ in each role/children's income condition by participant's gender and age, ethnicity, and education level.

By participant's Gender

		{$34,500, $129,500}			{$100,500, $195,500}		
		Male	Female	Others	Male	Female	Others
Parent	M	55.79%	53.41%	60.78%	52.23%	51.18%	N/A
	SD	0.17	0.11	0.19	0.08	0.04	N/A
	n	83	114	3	75	128	0
$Child_H$	M	56.51%	54.51%	61.96%	53.59%	50.97%	59.31%
	SD	0.17	0.11	0.16	0.10	0.06	0.13
	n	85	110	5	86	109	4
$Child_L$	M	66.03%	65.60%	66.14%	59.58%	55.09%	62.48%
	SD	0.21	0.20	0.15	0.16	0.10	0.04
	n	85	110	3	84	114	3

By Participant's Age

		{$34,500, $129,500}			{$100,500, $195,500}		
		Below 35	35-50	Above 50	Below 35	35-50	Above 50
Parent	M	56.66%	54.32%	51.65%	51.49%	52.78%	50.32%
	SD	0.15	0.13	0.12	0.06	0.08	0.03
	n	81	62	57	92	59	52
$Child_H$	M	55.53%	56.86%	53.94%	53.42%	52.22%	50.56%
	SD	0.15	0.14	0.13	0.10	0.08	0.03
	n	84	64	52	79	69	51
$Child_L$	M	68.20%	62.70%	65.77%	59.56%	54.46%	56.40%
	SD	0.19	0.22	0.21	0.15	0.11	0.12
	n	85	66	47	87	72	42

By Participant's Ethnicity

		{$34,500, $129,500}		{$100,500, $195,500}	
		White	Non-White	White	Non-White
Parent	M	55.03%	53.39%	51.28%	52.03%
	SD	.13	.15	.04	.08
	n	136	64	126	77
$Child_H$	M	55.56%	55.52%	51.92%	52.76%
	SD	.15	.13	.07	.09
	n	131	69	117	82
$Child_L$	M	65.67%	65.99%	56.25%	58.14%

	SD	.20	.20	.12	.14
	n	121	77	113	88

By Participant's Education Level

		{$34,500, $129,500}		{$100,500, $195,500}	
		Bachelor's Degree or Higher	No Bachelor's Degree	Bachelor's Degree or Higher	No Bachelor's Degree
Parent	M	53.90%	55.52%	51.63%	51.46%
	SD	0.13	0.15	0.07	0.04
	n	125	75	128	75
$Child_H$	M	55.28%	56.04%	52.34%	52.18%
	SD	0.13	0.16	0.08	0.07
	n	130	70	107	92
$Child_L$	M	65.73%	65.91%	56.79%	57.59%
	SD	0.21	0.20	0.13	0.13
	n	126	72	130	71