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Paying Taxes: Understanding Americans' Tax Attitudes

A dissertation presented

by

Vanessa S. Williamson

to

The Committee on Higher Degrees in Social Policy

in partial fulfillment of the requirements

for the degree of

Doctor of Philosophy

in the subject of

Government and Social Policy

Harvard University

Cambridge, Massachusetts

April 2015

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Paying Taxes: Understanding Americans' Tax Attitudes

Abstract

This dissertation examines American attitudes about taxation. Surveys and interviews shed new light on how Americans think about four fundamental questions: *Should one pay taxes, and if so, how much? Who pays their fair share of taxes in America, and who does not? Where should tax money go? How well do we decide how to spend tax money?* In considering these four questions, my respondents talked about their feelings of fellowship with others in the political community; their doubts about the quality of their representation in government, and their beliefs about the extent to which work is fairly rewarded. But they could not always identify the tax policies that would enact their values and ideals. They suffered from certain systematic misperceptions that are reinforced both by media discourses and by the day-to-day experience of taxpaying. As a result, their policy preferences are an imperfect mirror of the interests they hold. Specifically, while they see taxpaying as a moral commitment to the community, they tend to underrate the tax contributions made by the poor—a mistake that is reinforced by the taxpaying process. At the same time, the respondents take income tax filing as an annual reminder that government operates beyond the comprehension of average Americans and for the benefit of the wealthy few. Finally, though most they believe the rich need to pay more in taxes, their experiences of the tax system leave them misinformed about the tax reforms that would achieve this end.

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Acknowledgements

There are many people without whom this research would not have been possible. I am tremendously grateful for the support I have received throughout my graduate school career from faculty and my fellow students. This research is not yet complete; all the shortcomings are my own.

Thanks first to my committee. Theda Skocpol has been an inspiration, a mentor, a tough critic and an excellent travel companion. My great thanks for teaching me how to think rigorously about political institutions, and also, for once sending a second year graduate student an email that read, in total, "Oxford Press is offering us a chance at a book. Are you interested? Theda" To Andrea Campbell my deep appreciation for sharing her expertise on taxation, for offering words of encouragement, and for her practical advice on how to be a political scientist. My appreciation as well to Dan Carpenter, whose work inspired me to think seriously about the impact that a bureaucracy like the IRS can have.

I owe a great debt to the fiscal sociology community. Isaac Martin, Ajay Mehrotra, Monica Prasad have built a vibrant community studying taxation, and their support and guidance has been exceptionally helpful to me and many other young scholars. Thanks also to two of my fellow graduate students and tax aficionados, Beth Pearson and Ethan Porter.

As I backed into qualitative research, the examples and advice of Jennifer Hochschild and Heather Marrow showed me how to think about the unique value of interviews. Thanks to Ryan Enos and Claudine Gay, masters of the challenging question that makes the work better. To Peter Hall for his insight and for once reminding me,

when other tempting projects loomed, that “only one person will get your dissertation done.”

I am deeply grateful that graduate school introduced me to so many spectacular colleagues and friends, including and especially Carly Knight, Alex Hertel-Fernandez, Chiara Superti, Jen Pan, Kris-Stella Trump, Amanda Pinkston, Shelby Grossman, and Molly Roberts. This dissertation would not have been possible without the emergency assistance of the brilliant Claire Sandberg, interview coder extraordinaire. Thanks also to my interview transcribers, Melissa, Elizabeth, and Nancy.

I have also been blessed with a family full of people smarter than me. Thanks to my parents, my first readers and still my target audience. Thanks to my husband, the love of my life and the best editor I know. And thanks to Storry Johnson, who showed up a month early and exactly when I needed him.

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CHAPTER ONE

WHAT DO AMERICANS THINK OF THE TAXES THEY PAY?

When I tell people I study Americans' opinions about taxation, their reactions are predictable. First, a pained look usually passes across the face of my interlocutor, as he or she regrets asking me about my presumably dreary work. Second, he or she informs me that Americans hate taxes. Americans are angry, I'm told, or selfish, or shortsighted, or prefer to be self-sufficient and are therefore intrinsically anti-government. For one reason or another, Americans just do not want to pay the government's bills.

This popular vision of Americans as anti-tax ideologues surely draws some of its power from the media. On Fox News, conservative pollster Frank Luntz told Bill O'Reilly that taxes are an "emotional" issue for the voters because "nobody wants their taxes to go up." Republican Governor Rick Perry of Texas has claimed that, "people long for freedom from over-taxation." Perhaps surprisingly, this vision of the American public is consensus view of many on the political left, as well. On CNN's "Crossfire," Bill Press—the host representing the liberal viewpoint—opened the 1997 Tax Day show by saying, "It's April 15, the one day all Americans agree on something—we all hate paying taxes." On MSNBC, left-wing commentator Ed Schultz affirmed in 2011, "there`s no doubt Americans hate taxes." The idea is so entrenched that it is used to frame even contradictory evidence. In 2003, journalist Bill Schneider began a discussion on *low support for tax cuts* by saying, "Americans hate taxes. The country was founded on that, and it's held steady for so long it seems like a fact of political life in this country." Confronted by the possibility that some Americans like filing their income taxes, Lou

Dobbs asked rhetorically, "Who in their right mind loves paying taxes? They probably work for the IRS, for crying out loud."[1]

If this were really the case, I could have written a much shorter book. But the idea that "Americans hate taxes" has become a truism without the benefit of being true. In fact, a majority of the American public consistently believes their tax responsibilities to be fair, according to Gallup data.[2] Compared to people in other countries, Americans are exceptionally willing to pay their taxes (Alm and Torgler 2006). Americans vote for tax increases; tax-increasing ballot measures have grown markedly more popular over the past forty years (Williamson 2014). Perhaps most astonishing, a third of Americans even claim to enjoy filing out their income tax forms (Pew Research Center for the People and the Press 2013).

In spite of these statistical realities, the popular wisdom that Americans hate taxes appears to have shaped the attention of academic studies of taxation, at least in recent decades. Research has focused very heavily on tax opposition, and especially opposition to taxes affecting the wealthy or to taxes funding spending on the poor. But attitudes about taxation should not be conflated with support for redistribution. Many, and perhaps even most, government functions are not primarily redistributive. The key rationale for national defense, environmental regulation, food and drug safety, among many other government expenditures, is the alleviation of shared risk, not the worthiness of particular beneficiaries. Other major government interventions in the economy, including

[1] Fox News, "The O'Reilly Factor," October 10, 2008. Fox News, "Fox Hannity," March 24, 2014. CNN, "Crossfire," April 15, 1997. MSNBC, " The Ed Show," September 19, 2011. CNN, "Inside Politics," January 14, 2003. CNN, "Lou Dobbs Tonight," April 12, 2013.

[2] Data available at: http://www.gallup.com/poll/1714/taxes.aspx.

infrastructure investment and basic research, are justified as common goods. Though political rhetoric may at times obscure this point, the purposes of taxation are far broader than redistribution to the needy. And yet contemporary social science has very little to say about when Americans are supportive of taxation except in the context of redistribution, and we know next to nothing about attitudes towards the non-progressive taxes most Americans actually pay, like the sales and payroll tax.

The academic focus is on tax opposition is especially odd given that, from an economic perspective, it is public *approval* of taxation that is the puzzling phenomenon. Taxation has a significant free rider problem; most benefits accrue to an individual whether or not he or she personally contributes. And while the exact value one receives from tax dollars can be hard to calculate, the costs are listed on every sales receipt or paycheck. The question, then, should not be "why do Americans hate taxes?" but rather "why do Americans like taxes as much as they do?"

The narrow focus of existing research may have a pernicious effect on policymaking. The assumption that all taxes are unpopular blinds us to potential policy solutions for the budget gaps that have plagued all levels of government in the United States in recent years. If Americans are more positive about taxpaying than we currently believe, there are likely conditions under which new investments in public goods could be made. Existing taxes could be restructured in such a way as to cause less political turmoil, and make budgets more stable. A better understanding of Americans' tax views could be an important tool in building fiscal sustainability.

We can understand the full gamut of American tax attitudes by thinking about the paying of taxes as a political act, not just an economic one. In a democracy, taxation is

the investment of a people in the shared task of governance. For most Americans, taxpaying is by far their most regular participation in political life. Talking to Americans about taxes, you hear their fears of a coercive state, their doubts about the accountability of their representatives, and their conflicting beliefs about how work should be rewarded. You also hear the strong desire to be recognized as a responsible, contributing member of society, and a gentle pride in the parks, schools, and infrastructure that make up a local community. Behind the forms and the tables, the technical jargon of marginal and effective rates, the act of taxpaying taps into Americans' fundamental political values.

This book examines Americans' tax attitudes, and the ways in which those opinions are influenced by the taxpaying process itself. I bring together surveys and interviews to focus on how Americans think about four fundamental questions:

- *Should one pay taxes, and if so, how much?* Do Americans see taxpaying as an ethical responsibility or merely a legal obligation? And if taxpaying is a responsibility, how much ought one pay? Should taxes, for instance, be proportional to one's income, like a flat tax, or progressive, with a rising rate as one's income increases?
- *Who pays their fair share of taxes in America, and who does not?* Given what Americans believe about the rights and wrongs of taxpaying, how close do they believe the current tax system is to their ideal tax system?
- *Where should tax money go?* What should government be paying for, and what should be left to the people to purchase on their own?

- *How well do we decide how to spend tax money?* Does the political process respect and respond to the wishes of the American people? Or does it operate for an elite few?

I arrived at this framework inductively; in conducting surveys and interviews with people across the country, these were the questions that got my respondents "fired up." Tax policy includes a lot of arcana, details of policy about which most Americans do not have a standing opinion. This is not to imply that Americans could not or should not have an opinion, only that a fair amount of tax policy is obscure. I focused my research on the aspects of taxation that respondents already care about.

My respondents did not all agree, of course, nor were they always certain of their own views—but their answers shared a few fundamental considerations. In thinking about tax policy, my respondents talked about their *fellowship* with other Americans, their feelings of *representation* by the government, and their attitudes about how *work* should be rewarded. But their connections between these sentiments and their policy preferences were often somewhat tenuous. Sometimes, they did not have the facts they need to identify the tax policy preferences that would actually enact their values. They suffer from certain systematic misperceptions of tax policy that are reinforced both by public discourse in the media and by the day-to-day experience of taxpaying.

As a result, their policy preferences are an imperfect mirror of the interests they hold. Specifically, while they see taxpaying as a moral commitment to the community, they tend to underrate the tax contributions made by the poor—and therefore resent tax benefits that accrue to lower income people. At the same time, they take the income tax filing process as an annual reminder that government operates on behalf of an elite few,

outside of the control of average Americans. But, though most of my respondents believe the rich need to pay more in taxes, the income tax system leaves them misinformed about the policy steps that would achieve this end.

Before we turn to what people believe about taxes, it is worth taking a moment to review the realities of American taxation. In the following section, I provide a brief outline of the existing tax system.

The American Tax System: A Brief Introduction

Public investments in the United States are financed by an array of taxes and fees collected at the different levels of government. Taking into account income, payroll, property, sales and excise taxes, the U.S. tax system is progressive; on average, wealthy people pay a higher percentage in taxes than poorer people. But even very poor people pay taxes, especially to their state and local governments.

The modern income tax dates to the ratification of the Sixteenth Amendment in 1913.[3] Originally, the tax reached only top earners, but the rates were extended to middle-income earners during World War II. Today, income taxes on individuals are the largest source for the federal government's general fund. The federal income tax rates are progressive, rising from 10% on taxable wage income below $9,075 to a maximum bracket rate of 39.6% on wage income over $406,750 (Erb 2013). Each higher rate is charged only on the income above the previous bracket; even a millionaire pays only 10% on his or her first $9,075 of income. But the brackets barely scratch the surface of the extremely complicated income tax system; in 2013, the federal tax code was about

[3] An income tax had previously been used to fund the Union war effort. Prior to the institution of an income tax, tariffs were the primary source of federal revenue.

74,000 pages long (Sahadi 2013). First, not all income is taxed equally; for instance, investment income is usually taxed at a lower rate than wage income.[4] There are also tax exemptions, credits and deductions that can lower a taxpayer's tax responsibilities. These tax preferences mostly accrue to high earners. Less than a fifth of those earning less than $50,000 a year itemize their taxes, compared to over 90% of those earning over $200,000 a year (Prante 2007). Nonetheless, due in part to the few tax credits targeted at low-income earners, about half of U.S. households pay no federal income tax or have a negative federal income tax rate.

The federal corporate income tax is the other major source of general federal funds. As with the individual income tax, there are many breaks and deductions in the corporate tax code; as a result, though the statutory tax rate for corporations is high compared to other countries, 35%, the effective tax rate, the rate companies actually pay, is comparatively low: only 13% (Huang and Stone 2008). Corporate taxes have made up a declining percentage of federal revenues in recent decades (Auerbach 2010).

The other major federal tax is the payroll tax that supports Social Security and Medicare.[5] Payroll taxes are charged at a flat rate of 12.4% for Social Security and 2.9% for Medicare. These payments are capped for high earners; payroll taxes are charged only on wage income below $113,700, so very high earners actually pay a lower percentage in payroll taxes than lower income people (*2013 Social Security Changes* 2013). Technically, payroll taxes are split between the employer and the employee share, so

[4] For details of wage and capital gains rates in recent decade, see "Federal Capital Gains Tax Rates, 1988-2013" 2013.

[5] Though the level of one's Social Security benefits are linked to one's work history and Social Security contributions, the system is "pay-as-you-go"—money collected in payroll taxes today goes to current retirees, and current workers' benefits will be paid by the following generation of workers.

workers only see half the cost of these taxes on their paystubs. But economists believe that costs like these are typically shifted onto the employee in the form of lower wages (Brittain 1971; Gruber and Krueger 1990). The payroll tax is therefore a very real cost, particularly for lower-wage workers.

In addition, there are federal and state excise taxes on cigarettes, gasoline and alcohol. The federal gas tax is 18.4 cents per gallon and supports the Highway Trust Fund. States vary in their gas taxes, from 8 cents in Alaska to 50.6 cents in New York. Note that, while most sales taxes are charged based on the price of the good, the federal gas tax and most state gas taxes are charged by volume. As a result, an increase in gas prices does not increase tax revenue. Similarly, alcohol and cigarette taxes tend to be fixed to the unit of sale, not the price. Federal cigarette taxes are currently about one dollar per pack; state taxes vary widely, from 17 cents in Missouri to $4.35 in New York (Alcohol and Tobacco Tax and Trade Bureau 2012; Tax Foundation 2010). Because cigarettes and alcohol make a larger percentage of the budget of low-income people, these taxes tend to be regressive in their immediate effect, though their health benefits may outweigh these costs (for more on cigarette tax regressivity, see Remler 2004).

The majority of state revenue comes from income or sales taxes, or, most commonly, a mix of the two. Seven states have no income tax, and five states have no sales tax. State sales taxes range from 2.9% in Colorado to 7.5% percent in California (Drenkard, Emanuel, and Yahiro 2014). State income tax rates are lower than the federal income tax; the average across states and brackets is 5%. The highest top income tax rate is in California, at 13.3% for those earning over a million dollars a year. A few states

with mineral wealth can use these funds to offset the need to tax the state's citizens; Alaska, for instance, has neither a sales nor an income tax.

Localities tend to fund their activities with a mix of property and sales taxes, along with fees. In most counties, homes are taxed at between 0.5 and 1.5%, with the highest rates in the Northeast, Midwest, and Texas (Harris and Moore 2003). The localities with the highest combined state and local sales taxes are mostly located in the South, a region with a history of strong property tax caps (Drenkard, Emanuel, and Yahiro 2014).

State and local taxes are often highly regressive, putting a heavy burden on the poor. The bottom 20% of earners pay about 11% of their income in state and local taxes, while the top 1% pay about 5.4% of their income in these taxes (Davis et al. 2009, 2015). By contrast, the federal income tax is highly progressive, in spite of the many loopholes. In fact, the United States has one of the most progressive tax systems in the world (Kato 2003; Prasad and Deng 2009).

Fellowship, Representation, and Work

Americans' attitudes about taxes are shaped by three values: their sense of *fellowship* with other people in the political community, be that the city, state or nation; their feelings of *representation* by the government; and their beliefs about *work* and how it is and should be rewarded.

By fellowship, I mean one's sense that one's fate is closely tied to that of others in one's political community, and that one therefore shares common interests and goals with that community as a whole. Many social scientists have noted, for instance, that ethnic and other societal cleavages reduce the desire to pay for public investments. On the other

hand, in the face of shared risk—for instance, in times of war—people tend to be more willing to pay taxes, historians and political scientists have shown.

It is not only one's ties to other community members that shape tax attitudes. When people feel that they are represented by their government, they are much more willing to pay taxes. Public opinion research shows that feelings of political efficacy and trust in government correlate inversely with perceptions of tax money being wasted. And historically, those seeking greater representation often couch their claims in terms of being taxpayers, who contribute to public coffers and should therefore be consulted on public affairs.

Finally, attitudes about work also shape tax attitudes, particularly regarding who should pay taxes, and how much. Economists have shown that support for redistribution is strongly influenced by perceptions of how effort and luck are rewarded. Those who see wealth as the result of external factors, like luck, are more willing to raise taxes on the rich. Americans, however, are especially likely to ascribe success to effort.

The "fellowship, representation, work" model provides a single, coherent framework for the values and interests that have been shown to drive tax opinion. But to connect one's values with particular policies, one needs more than a gut instinct about right and wrong. One needs specific policy information. If we are to make sense of American tax attitudes, we must take account of both their values and the information they receive.

Between Values and Policy Preferences: How Americans Use Policy Information

Tax policy is, by any standard, a complicated subject. It is possible that Americans simply do not know much about it, and therefore the public could be easily

tricked by cunning politicians into supporting measures against their interests and at odds with their values. This is a serious problem for any analysis of tax attitudes; are we measuring well-considered views, or opinions based on ignorance?

Some of the supposed errors ascribed to the American public are, I find, a simple result of misunderstanding between survey researcher and respondent. Take for instance, the commonly cited example of "government waste." Americans typically estimate government waste at 50% of the federal budget; experts put waste at about 7% (Petty 2013). But in interviews, it becomes clear that policymakers and the public define waste differently; most people include in "waste" programs that they dislike. This is a perfectly reasonable definition of waste—a program may be penny-wise, but if its purposes are not worth achieving, it is still pound-foolish. So, in this instance, at least, Americans' apparent policy ignorance is better understood as a failure of imagination on the part of researchers.[6]

But Americans are certainly not perfectly clear-eyed on the subject of tax policy. We can explain Americans' tax attitudes by thinking about the sources of information that are available to them about the tax system. That is to say, Americans' capacity to connect their values and interests with particular policy outcomes is mediated by the policy-specific information they receive. For example, imagine that a given American would prefer that wealthy people pay a higher percentage in taxes than the poor. One must know that the income tax is more progressive than the sales tax in order to translate that preference into support for the income tax. Without this policy-specific information, one may wrongly prefer the sales tax to the income tax, despite valuing progressivity.

[6] For more on the meaning of government waste, see Chapter 7.

The question then becomes what kinds of tax policy information are readily available to most Americans. Most simply, people receive information about taxation from two sources: their personal experience and mediated sources. In the polarized contemporary context, partisans tend to choose mediated information that reinforces their beliefs. In addition, research has shown, information from mediated sources tends to be negative—and media has become more negative in recent decades. On the other hand, Americans do receive information about tax policy without much rhetorical intervention from ideological elites; from their paychecks, sales receipts, and tax forms, people learn about the tax code. In thinking about these two sources of information, we can understand when and why Americans' tax attitudes match the values and interests they espouse.

Results: How Americans Think about Taxes

Americans share certain fundamental values and concerns that shape their tax attitudes: their feelings of fellowship with other Americans, their feelings of representation by the government, and their beliefs about when work is fairly rewarded. But the information Americans have, from the media or from their taxpaying experience, can mislead them about which tax policies fit their preferences. This dynamic shapes Americans' beliefs about why one should pay taxes, how much one should pay, who does pay enough in taxes, and where that tax money should go.

Should one pay taxes, and if so, how much?

Americans agree that taxpaying is a responsibility to one's country and community. In surveys and interviews, respondents offer this view spontaneously and with a level of accord that approached consensus. They explain their duty to pay taxes as stemming from a sense of fellowship; their individual fate is tied to that of other

Americans, and therefore they must do their part by paying taxes to maintain and improve society as a whole. This rationale for taxpaying was far more common than two alternative views often put forward by some theorists of tax opinion; my interviewees did not, on the whole, conduct an individual cost-benefit analysis when thinking about the taxes they pay, nor do they explain taxpaying as part of a simple obedience to authority.

They are less unanimous, however, in their ideas about how to allocate the responsibility of taxation. On the one hand, the ideal of egalitarian fellowship leads many to prefer that everyone contribute equally to the running of the country. But at the same time, respondents are strongly committed to the idea that hard work should be rewarded, not punished. In national surveys it is clear that most Americans support progressive taxation. My interviews suggest that much of that support for progressivity comes from a belief that the wealthy can comfortably afford to pay more, while the poor and middle class cannot. Those who support a flat tax, interestingly, base their argument on the same consideration; they simply argue that, under a progressive tax system, wealthy people are being punished for their productivity. Both liberals and conservatives express uncertainty about progressivity, raising more conflicting considerations and doubts about their own conclusions than in other parts of our interviews.

One reason for this vacillation may be the income tax filing system itself. The income tax filing process draws interviewees' attention to deductions and credits, not overall percentages paid. In consequence, supporters and opponents of progressivity believe that the amount one ends up paying in income taxes is mostly the result of one's access to "loopholes," not the underlying tax rates. Many people who believe that the rich pay too little in taxes do not think that raising tax rates would increase the amount the

wealthy pay. Thus attitudes about progressive taxation are somewhat muted, even though most Americans believe that the rich need to pay more.

Who pays their fair share of taxes in America, and who does not?

A sense of fellowship demands that the political community share the responsibility of taxpaying. But my respondents held systematic misperceptions about who actually does contribute to the public coffers. In reality, of course, being a taxpayer is a membership in one of the most inclusive of clubs. Almost no person—except for multinational corporate "persons"—can avoid the myriad taxes that shape the modern economy.[7] Yet, though the vast majority of Americans perceive themselves as taxpayers, they also believe there are many adults in the United States, particularly among the poor, who do not pay any taxes at all.

This misperception seems to result in part from the structure of the taxpaying process. Taxes paid by the poor, including the sales and payroll tax, require relatively little effort to pay, and so the costs are not very noticeable. By contrast, the income tax is far more prominent, thanks to the annual income tax filing process. As a result, interviewees think primarily about the income tax when they think about taxpaying, which leads them to discount the tax contributions of lower income people.

It is not only the taxpaying process that shapes perceptions of who pays taxes; partisanship also matters. Following decades of elite focus on the income tax, Republicans are especially mobilized about this subject, an effect that has been widely documented by other scholars of tax politics (Campbell 2009; Martin 2008, 2013) and is

[7] The U.S. tax system is progressive, and in fact more progressive than most European countries. Nonetheless, low-income Americans pay large portions of their income, especially in payroll and sales taxes. See Davis et al. 2009, 2015.

also very evident in my own research. Among my respondents, Republicans were much more likely to forget about other taxes—even taxes that are expensive to themselves personally—and focus their thoughts exclusively on the income tax. In accordance with the idea that mediated information is driving this misperception, this effect is strongest among those who frequently seek out political information. Thus a misperception held across the ideological spectrum—that the poor do not pay much in taxes—is strongest among politically-engaged conservatives.

Where should tax money go?

The corollary of believing that poor people do not pay much in taxes is a tendency to perceive the benefits they receive from government as unearned. Asking Americans to recall what they like and dislike about government spending shows how their judgments about who contributes shapes how they think tax money should be spent. It also clarifies the role of direct experience and mediated information in helping them assess which programs, precisely, violate their standards of fellowship and work.

Americans agree, largely, on where this tax money should go. They are almost universally supportive of the kinds of visible and proximate spending they see in their local communities, including roads, schools, parks, sanitation, and emergency response. This kind of spending is appealing from the perspective of fellowship, since benefits are going to those with whom one likely has the closest ties. It also enjoys the information advantage of being personally experienced on a regular basis.

At the other end of the spectrum is spending that is spent on those perceived as outside of the political community, particularly on foreign aid and multinational corporations. This kind of spending is not only unappealing from a fellowship

perspective, since it is going to those seen as outside the political community, it is also a kind of spending one learns about primarily from mediated sources, which tend to provide partisan and negative information. No wonder, then, these investments are so widely disliked.

In the middle, between these highly popular and highly unpopular programs, are social welfare programs. A major concern among my respondents is the possibility that these programs are benefitting "non-contributors": immigrants and non-taxpayers. For a substantial percentage of Americans, these two groups are perceived as outside the political community and therefore unworthy of benefitting from public spending. Even beneficiaries of social spending tend to defend their receipt of these benefits by distinguishing themselves from other recipients, rather than supporting the programs overall.

But opposition to welfare spending[8] is far from universal. Instead, these programs receive tepid and qualified support from most people and fervent opposition from a very conservative minority. For these respondents, welfare spending is central to their tax attitudes. For others, welfare spending is a secondary consideration.

Does Government Respond to Average Americans?

Though attitudes about how tax money should be spent are important for tax opinion, Americans do not perceive the state as merely a distributor of goods. My respondents also had a great deal to say about the process by which these allocations are made. When considering whether they were well represented by their government, the

[8] Throughout the book, I use "welfare" in the way my respondents use it—as a term that includes an array of social assistance programs including food assistance but excluding Social Security retirement benefits, education grants or tax credits.

respondents took into account both the extent to which they thought their policy preferences were implemented, and also a more general perception of whether the political system was respectful of people like them. Asking respondents about "government waste" tends to provoke these more systemic considerations of their political representation. In talking about the power of special interests, the incomprehensibility of the government's budgets, and the economic distance between politicians and their constituents, Americans express their doubts about whether their government works on behalf of most people. The tax filing process, with its arcane rules and the visibility of its privileges, reinforces this feeling of disempowerment.

Conclusion

It is often assumed that American tax attitudes fall somewhere between passive resentment and all-out rage. This is simply not the case. Looking beyond tax opposition allows us to see a far more complete picture of the source of tax attitudes. Americans' views of taxation are the product of their sense of fellowship and political representation, and their beliefs about whether work is rewarded. But these values and interests are mediated by the policy-specific information they receive from the taxpaying process and from partisan discourse.

Americans express pride at being taxpayers because to pay taxes is to be the kind of upstanding person who can help others. There is widespread agreement among Americans that work should be rewarded, and uncertainty on both sides of the political spectrum about what allocation of tax responsibilities would be best. Americans express deep doubts about the political process that allocates tax money—not just in terms of the

material benefits they personally receive, or the financial costs they pay, but in terms of the capacity of the political system to respond to the people.

The expression of these core concerns are shaped by the taxpaying process and the information partisans receive from mediated sources. In particular, the tax process encourages certain systematic misperceptions about who pays taxes and how much they pay. With their eyes on the income tax, many people, and particularly conservatives, underestimate the tax contributions of poor and working-class people, and express anger at the benefits they receive, which appear to them unearned. An attention to exemptions leads people to believe that income tax rates do not matter much in making the wealthy pay their share. The income tax paying process, arcane and inefficient, also reinforces feelings of disempowerment relative to the government.

The structure of the book is as follows. Chapter 2 reviews the existing literature about tax attitudes, and lays out in detail my own theoretical framework. Chapter 3 explains the methodology by which I assess the factors shaping Americans' tax views. The following four chapters are structured around the questions that motivated the interviewees. In Chapter 4, I examine why Americans believe one should pay taxes, and how much they think one should pay. I show that, while Americans largely agree on the moral responsibility of taxpaying, they are conflicted about tax progressivity—in part because the taxpaying process leaves them with poor information about how the current tax system affects people at different income levels. I turn in Chapter 5 to Americans' impressions of the current tax system, and particularly who they see as taxpayers. I show how the structure of the tax code itself makes some kinds of taxes more visible than others, and encourages Americans to perceive a distinction between "taxpayers" and

"non-taxpayers"—despite the fact that almost every adult residing in the United States pays a considerable amount in taxes. Finally, Chapters 6 and 7 look at where Americans believe tax money should go, where they think it does go, and what they think of the process that makes those allocations. I describe how the process of income tax filing, an annual ritual nearly every household has participated in, reinforces a particularly disempowering conception of the relationship between government and the governed.

These findings have important implications for social scientific research. Tax attitudes can tell us a great deal about some of the most fundamental questions in political science, including how and whether citizens feel represented by their elected officials, and when they are willing to contribute to public goods and the social safety net. My results provide an important corrective to the widely accepted narrative of negativity regarding these attitudes. That Americans have surprisingly positive attitudes about taxation opens avenues for additional, policy-relevant research. The experience of the American states over the past few years has been cycles of boom and bust, drastically limiting the ability of policymakers to fulfill their obligations or plan for the future. A better understanding of tax attitudes may help achieve the sustainable, predictable revenues necessary for good governance.

But perhaps the most important implication of this work is not about public finance at all. My research suggests that, even on the complex and contested subject of taxation, policy ignorance is not an immutable characteristic of the American voter. Some of the most commonly cited examples of Americans' inaccurate perceptions of fiscal policy are in fact artifacts of survey design; Americans do not always use terms in the

same way policymakers do. Moreover, Americans' actual policy mistakes result from reasonable interpretations of the information they receive.

Recognizing the political origins of Americans' misconceptions about taxation makes those errors amenable to policy solutions. We can talk about what Americans don't know without succumbing to misanthropy or despair. Rather than wringing their hands at the mistakes of the mass public, those interested in improving democratic responsiveness to fiscal policy can focus on improving the information Americans encounter in the course of their taxpaying lives. As Suzanne Mettler (2011, 30) notes, making public policy consistently visible helps restore the "connection between Americans and their government" and improves the health of democracy.

CHAPTER TWO

TOWARDS A THEORY OF TAX ATTITUDES

How do we make sense of Americans' tax attitudes? In this chapter, I review what we already know about the factors shaping Americans' opinions about taxes, and then present my theoretical schema that takes account both of the deep-seated values underlying these opinions, and the information environment that shapes how those values are translated into policy preferences.

I begin by showing how the diverse literature on tax attitudes can be fit into a single coherent conceptual framework, which I call the "fellowship, representation, work" model. I argue that the factors shown to affect tax attitudes can be organized into three broad categories—factors that affect perceptions of *fellowship*, the extent to which people believe they share interests with other members of the political community; perceptions of *representation*, the extent to which people believe the government works for people like them; and their perceptions of *work*, that is, the belief that work is fairly rewarded. Thinking in terms of fellowship, representation, and work helps clarify the contributions of sociology, political science, and economics to our understanding of tax attitudes.

But people cannot always connect their fundamental values and interests to particular policy options. They need policy-specific information in order to make that leap; one must know what existing policies and proposals are in order to know what changes would bring those policies in line with one's preferences. So tax attitudes are a product not only of core beliefs, but also of the information people have available to them about the tax system and tax policy proposals. Much of the research that considers

Americans' knowledge of tax matters assumes that citizens are uniformly ignorant about taxation. By thinking more concretely about the sources of information Americans have available to them, we can make sense of the American public's blind spots.

I outline my framework for tax attitudes in Figure 1. As the figure illustrates, people's capacity to connect their values and interests with policy preferences is mediated by their access to policy-specific information about tax policy. That information, I will argue, is the product of two major sources—personal experience, in the form of taxpaying, and mediated information. Given that taxation has been a highly partisan issue in recent decades (Campbell 2009; Martin 2008, 2013), this mediated information is likely to be shaped by the partisanship of the media consumer (Prior 2007) and is also more likely to be negative (e.g. Graber and Dunaway 2014; Nye, Zelikow, and King 1997). Thus one's policy preferences are a product both of one's fundamental beliefs and also one's information sources.

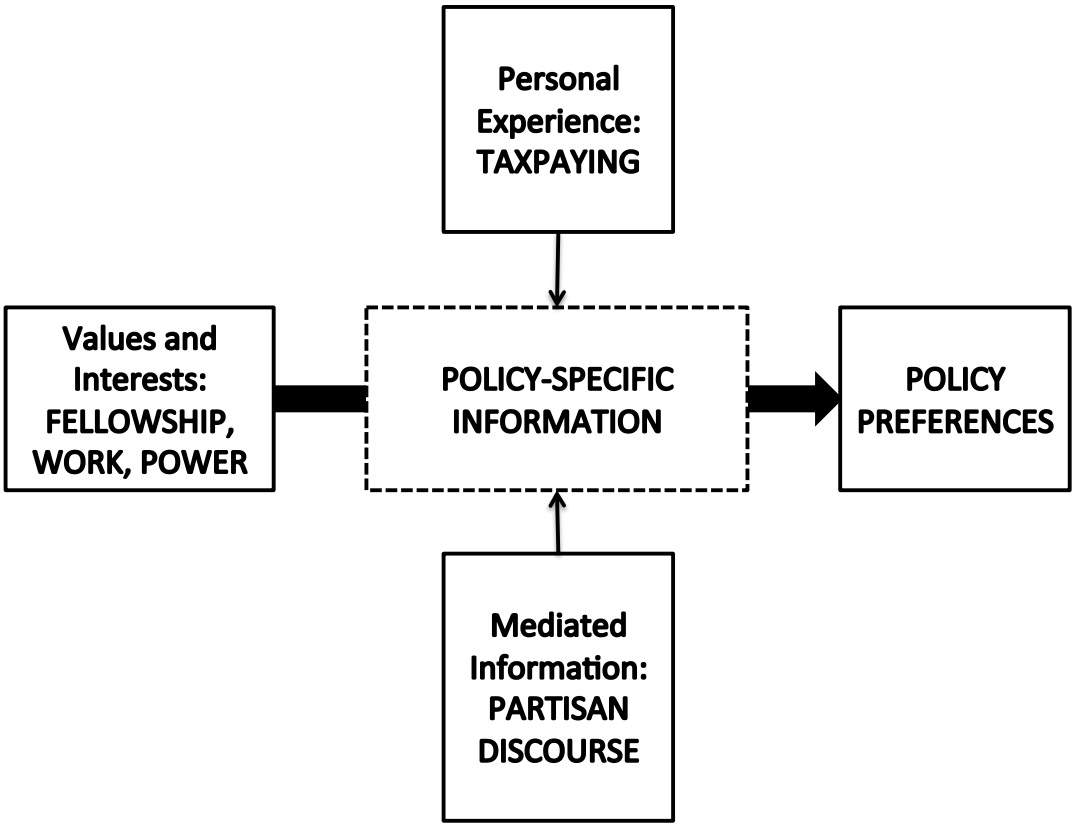


Figure 1: The Development of Tax Attitudes

A hypothetical example can help clarify the process by which tax attitudes are developed. Imagine a person holds a particular perception about *work*—for instance, he believes that top-level business executives are not making a productive contribution to the economy.[9] This person might wish to increase taxes on the very rich. But in order to decide how he feels about a particular tax plan, he would need to be able to evaluate whether that policy option is more or less progressive than the existing system. His attitudes are shaped by the information he receives, including both the news about the tax proposal and the information drawn from personal experience with the tax system. As I will show in Chapter 5, many people who believe that rich people should pay more routinely misidentify the policy options that would increase the tax responsibilities of the wealthy.

The following sections of this chapter trace the course of Figure 1. I first develop the "fellowship, representation, work" framework for understanding the values and interests that have been shown to influence tax opinion. Then I turn to the ways in which policy information mediate how those values get connected to policy preferences. But first, I want to distinguish the object of my study, tax attitudes, from two related concepts, tax compliance and tax resistance.

Distinguishing Attitudes from Actions

Tax attitudes are distinct from actual taxpaying. Attitudes are not actions, and so should not be confused with tax compliance (whether one follows the law or evades one's taxes) or tax resistance (whether one participates in anti-tax political activism).

[9] Polls show that about 70-80% Americans typically agree that corporate executives are overpaid. See McCall 2013.

Though tax compliance is likely influenced by factors that also influence tax attitudes (e.g. Alm, Jackson, and McKee 1993; Feld and Frey 2002), at an individual level it is also influenced by a variety of other factors, including the chance of getting caught cheating (Slemrod 1992), and therefore one's personal comfort with risk (Plumley 1996). My work is on tax opinion, not the act of taxpaying. When I am interviewing people about why, in principle, they believe they should pay taxes, I am not attempting to determine whether they live up to their ideals.

In addition, I am not attempting to explain tax resistance or tax revolts. Tax attitudes are, in fact, "poor predictors of the electoral success of tax-welfare backlash movements and parties" (Wilensky 2002, 369). Tax revolts are often inspired by a particular policy threat (Martin 2013), and many overlap with "nativist, xenophobic and racist protests" (Wilensky 2002, 373). It takes a lot more than individual sentiment to create a social movement.

Tax Attitudes and the Perception of Fellowship

Across disciplines, academics have observed interconnections between opinions about taxation and social boundaries. In a study of the tax views of white southern small business owners, Kidder and Martin note that, "everyday fiscal discourse is morally charged and interconnected… [with] sense of group position" (2012, 123). That is to say, debates about taxation rest in part upon "contested notions of 'us' versus 'them,'" as Evan Lieberman describes it (2001). In South Africa, he finds, the Apartheid-era exclusion of black people from the political community made possible strong cross-class linkages between white people, including a willingness among the wealthy to pay progressive income taxes. In Brazil, where the boundaries of citizenship were not defined

by race, there was far less willingness on the part of the wealthy to pay income taxes. As Lieberman notes,

> Within the public economy, individuals are more willing to pay when they are confident that 'our' group will enjoy the benefits of state action. If there is a perception that the state will transfer benefits to 'them', or some other group, or if the barriers to in-group membership are permeable, citizens are less likely to perceive tax payment as a beneficial or rational move. (p. 527)

Lieberman, like Kidder and Martin, sees debates about taxation as fundamentally shaped by perceptions of "us and them." I use the term *fellowship* to define this sense of shared or competing interest with other members of one's political community.[10] I then assess two strands of tax opinion research that I fit under the category of fellowship. First, there is a considerable literature showing how ethnic diversity reduces support for taxation and public goods provision. Second, scholars across disciplines have shown that war tends to drive support for taxation in the other direction; in conditions of shared risk, communities are more able to recognize the need for solidarity.

What is Fellowship?

I use the term *fellowship* to describe the perception of *shared interest within a political community*.[11] If one believes one's wellbeing to be tied to those benefitting from one's tax dollars, that spending is in one's interest, even if it does not provide a direct benefit. That is to say, if one believes there are shared risks to be faced and goals to be achieved, there is reason to accept the cost of the commons. If one does not feel a sense

[10] In the case of South Africa, the boundaries of the in- and out-groups were explicitly defined in the state's constitution. In other contexts, as in the contemporary United States, the limits of inclusion are often less clear-cut. My intent here is not to determine the origins of various group identities. Instead, I focus on the effects of these existing social cleavages on tax attitudes.

[11] I say "political community," rather than "nation," because taxation often occurs at the subnational level. If voters are considering a tax increase that will affect their town, for instance, the relevant political community is that of the town.

of fellowship with other citizens, there is little rationale for public expenditures, because there is little that qualifies as a public good. In this context, taxes become a form of mandatory charity—a prospect likely to be objectionable. Tax opposition is strongest if I not only lack a sense of shared interest, but instead perceive the beneficiaries of my taxes as competitors, whose success comes at my expense.

Though the choice of the word fellowship is my own, many political theorists have noted the relationship between a sense of shared community interest and support for taxation. American revolutionary Thomas Paine, for instance, noted that his personal success is intertwined with the larger community, which results in a certain financial obligation to that group.

> All accumulation, therefore, of personal property, beyond what a man's own hands produce, is derived to him by living in society; and he owes on every principle of justice, of gratitude, and of civilization, a part of that accumulation back again to society from whence the whole came. (1797, 340)

Living in society produces an obligation to the other members of that society, Paine argues, because one's individual success is due in part to the group as a whole.

In the contemporary context, Michael Dawson has developed a concept closely related to fellowship, the notion of "linked fate." In his analysis of race and class in African-American politics, Dawson defines linked fate as the extent to which one believes that what happens to the group as a whole affects one's own life (Dawson 1995, 77). It is this elision between the fate of the group and the fate of oneself, the connection between group interest and self interest, that defines fellowship.

The Boundaries of Fellowship

The social science literature makes clear that there are many ways individuals' sense of fellowship can increase or reduce support for taxation. The ties between tax views and racial sentiments are extremely well documented; concern that unpopular minorities may benefit from public spending is a common source of tax opposition. Economic divisions in society may have a corresponding effect, though the evidence on this point is less clear. Finally, scholars have also shown that war operates to increase support for taxation, as citizens put aside internal differences in the face of a shared threat.

Many scholars have found strong ties between ethnic fragmentation and anti-tax sentiment in the United States. Looking at the effort to pass California's 1979 property tax cap, Proposition 13, Sears and Citrin (1985) find evidence that racial resentment correlated strongly with support for the measure. Lowery and Sigelman (1981) look at public opinion data across the country at the time of the Proposition 13 campaign, and come to the same conclusion. This link between tax opposition and racial resentment is not limited to the late 1970s. Newman and O'Brien argue that an earlier wave of property tax caps in the South were also inspired by threats to the existing racial order (2011). And in the 21st century, taxation remains a racialized issue, even controlling for partisanship, ideology, and a host of other demographic variables (Tesler and Sears 2010).

When ethnic and economic divisions overlap, opposition to public goods provision is especially high (Lieberman and McClendon 2013). More generally, rising income inequality might decrease a sense of shared fate between the "haves" and the "have nots," especially if economic mobility is low. Experimental evidence indicates that

the existence of inequality reduces the willingness of all participants to contribute to public goods provision (Anderson, Mellor, and Milyo 2008). Feelings of fellowship can be limited by economic, as well as ethnic, divides.

While social divisions decrease feelings of shared interest within a political community, the prospect of shared catastrophe drives sentiment in the other direction. Surely there are few shared interests more compelling than the desire not to be conquered by a neighboring state; in these instances, citizens are often willing to shoulder a larger tax burden (e.g. Bank, Stark, and Thorndike 2008). A language of shared sacrifice and shared responsibility often accompanies these wartime tax increases (Sparrow 2008). But war provokes more than just cheap talk; Feldman and Slemrod (2009) show that longer and more frequent conflicts increase tax compliance. War can drive up public support for taxation by creating an important shared interest among the citizenry.[12]

In sum, an important part of the existing literature on taxation addresses perceptions of fellowship. Ethnic and economic divisions tend to decrease support for taxation, while the shared interest of victory in times of war drives up support for taxation.

Tax Opinion and Perceptions of Representation

One could readily imagine a country in which the citizens share a strong sense of fellowship, but also think that their elected officials are too corrupt or incompetent to act in the public's shared interest. Under such circumstances, taxation is unlikely to be

[12] Studies of the effect of war typically focus on wars that are prolonged and with high casualty rates, like World War II; it is unclear whether briefer wars that touch only a small percentage of the population would have the same impact.

popular. In Japan in the 1990s, for instance, a decade of failed economic policies "undermined citizens' confidence in their government," and left them "deeply skeptical" of the government's later calls for tax increases (Ide and Steinmo 2009). Opinions about taxation are also driven by one's feeling of representation by the government.

What is representation?

That one feels represented by one's government—that is to say, one believes that the government is working on behalf of oneself and one's fellows—makes the coercive nature of taxation an acceptable part of a free society.[13] By contrast, if one believes that the government is corrupt or inept, one is unlikely to feel that taxes are worth paying.

This relatively narrow definition of representation is related to a more specific terminology typically used in survey analysis: "external efficacy."[14] External efficacy is the "judgment that an individual and the public can have an impact on the political process because government institutions will respond to their needs" (Miller and Listhaug 1990). I have chosen to talk about "representation" rather than "efficacy," however, because efficacy does not capture the full range of literature on this question, much of which is not based on survey response. To talk about the claims made by the taxpaying colonists fighting the American Revolution as an effort to increase their external efficacy is simply anachronistic.

[13] For more on the concept of legitimate coercion, see Mansbridge 2014.

[14] External efficacy is distinct from "trust in government," which tends to be highly sensitive to short-term political and economic conditions. Moreover, "trust" can imply an abdication of attention or oversight; Americans expressing limited confidence in government may be skeptical, not cynical (Cook and Gronke 2005). External efficacy is also distinct from internal efficacy, one's feeling of individual capacity to participate, a sentiment shaped heavily by education, political experience, and socio-economic status.

Feelings of political representation are crucial to tax opinion (e.g. Nye, Zelikow, and King 1997; Rudolph and Evans 2005). But there are two different schools of thought regarding how people assess their political representation. Some scholars argue that Americans' perceptions of their representation are primarily shaped by a personal cost-benefit analysis, assessing the distribution of tax spending given the expense of taxes (e.g. Schizer and Listokin 2012). Other scholars focus on claims of status and representation, rather than a financial accounting, in explaining how Americans' assessments of their political representation might influence their tax views.

Assessing Representation: Costs and Benefits, or Status and Respect?

Since taxes are a cost, and people usually prefer lower costs to higher ones, one might anticipate tax opinion to have an economically rational basis. In situations where tax costs are very noticeable, there is some evidence of a self-interested response to tax levels. Smokers oppose cigarette taxes more than non-smokers, and property owners tend to oppose property taxes more than renters (Attiyeh and Engle 1979; Bowler and Donovan 1995; Cutler, Elmendorf, and Zeckhauser 1999; Green and Gerken 1989). The poor tend to dislike the sales tax, while the wealthy dislike the income tax (Campbell 2009).

Of course, Americans do not have perfect information about either their tax costs or their government benefits. Through their receipts and pay stubs, Americans are regularly reminded that they do pay taxes, but they do not receive information about how much they pay in total. Americans are more likely to recognize benefits administered directly by the government, like Social Security (Mettler 2010, 2011). Some government spending is physically visible in the course of daily life, and readily identifiable as the

result of public investment: public schools, roads, police and fire departments, the Department of Motor Vehicles, and the post office (Soss and Schram 2007). Even so, programs are not necessarily understood in terms of their relative scope (for a review of this literature see Ventry 2011).

Even when costs and benefits are obvious, taxpayer preferences do not always seem to reflect economic considerations. For instance, when the entire federal income tax was forgiven in 1942 (during the transition to a tax-withholding system), those whose tax responsibilities had been erased were no more supportive of the new tax plan than those who did not benefit from the windfall. The tax plan was, in fact, very popular with both groups, getting the support of about four in five Americans (Campbell 2009). Moreover, a purely economic accounting of tax opinion ignores the empirical findings suggesting that receipt of government benefits is not always associated with an increase in one's feelings of political representation. Unlike Social Security (Campbell 2003), welfare is profoundly disempowering for recipients (Soss 1999). While the visibility of benefits and costs matters, it is just one way for citizens to measure their position relative to the state. A taxpayer's sense of representation should not be confused with a running balance sheet of taxes and transfers.

A broader view of how citizens assess their power relative to the state was recognized by some of the earliest social scientists to study taxation. E. R. A. Seligman, writing in 1905, says simply that: "It is now generally agreed that we pay taxes not because the state protects us, or because we get any benefits from the state, but simply because *the state is a part of us*." (Seligman 1895, 72, emphasis added). For Seligman,

the motivation for taxpaying is civic; we pay taxes to the government because that government is our government, in which we participate and which shapes our daily lives.

That the legitimacy of taxation rests upon the right of representation is a fundamental tenet of American republicanism, an idea consecrated in the Revolutionary-era slogan "no taxation without representation."[15] Taxation and representation are not just bound in the public mind but in the historical development of representative systems (e.g. (M. L. Ross 2004; but c.f. Boucoyannis 2013). In the United States, certainly, disenfranchised groups have frequently identified themselves as deserving of representation precisely because of their status as taxpayers (e.g. Walsh 2011 on "taxpayer citizenship"). In 1873, for instance, the National Women's Rights Convention argued, "Woman now holds a vast amount of the property in the country, and pays her full proportion of taxes, revenue included. On what principle, then, do you deny her representation?" (quoted in Zelenak 2013, 21–22) In recent years, immigration reformers have campaigned under the slogan "Viva Taxes!" to highlight the eagerness of undocumented immigrants to contribute to government coffers as evidence of their worthiness for citizenship (Sanchez 2010). To use the language of Judith Shklar (1991, 3), taxpaying is an emblem of public standing, evidence of one's virtue and entitlement to political power.

This sense of political status is affected by both policy outcomes and the political process itself. As Levi (1998, 88) notes, "citizens are willing to go along with a policy they do not prefer as long as it is made according to a process they deem legitimate."

[15] John Adams credits the famous phrase to James Otis Jr., a lawyer, pamphleteer, and member of the Massachusetts assembly.

Policy processes are not just a means to an end; they themselves shape political attitudes (Hibbing and Theiss-Morse 2001).

The close ties between tax attitudes and perceptions of the political process can be seen in the literature on government trust. Indeed, the widely cited American National Election Survey measure of trust in government includes a question regarding attitudes about taxation.[16] Government trust has been shown to be especially important when respondents are considering programs that are costly to them personally (Hetherington and Globetti 2002).

At its most basic level, the psychological importance of distributive processes is illustrated by the well-known economic experiment, "the ultimatum game" (Sheffrin 2013). In this experiment, two participants must agree upon a one-time allocation of money. The money is given to the first participant, who can choose any division of the money between himself and the second participant. The second participant can only accept or reject the offer; if the second participant refuses, neither participant receives any money. Rationally, the second participant should accept any division of the money, since the alternative is nothing at all. In practice, however, the second participant regularly rejects distributions deemed unfair—typically, those in which the first participant keeps 80% or more of the money. The second participant is willing to accept a negative outcome to protest an unfair procedure. Thus taxpayers' assessments of their political representation can be expected to take into account both a comparison of tax costs against government benefits and more symbolic considerations of their representation in political processes.

[16] But see Poznyak et al. 2013 on the stability of this measure over time.

Tax Opinion and Perceptions of Work

Finally, tax attitudes are shaped by *perceptions of work*, one's beliefs about whether effort is fairly rewarded. This perception is closely related to Margaret Levi's idea of "ethical reciprocity." Levi (1997, 1998) argues that citizens give "contingent consent" to government mandates when they are convinced that other citizens are "doing their part." If others are making a fair effort to contribute productively, one's own investment feels fair. The corollary is that those who are not seen as contributing fairly are deemed unworthy of tax benefits.

Perceptions of work come into play when people are considering questions of redistribution (e.g. Cappelen et al. 2007). It is common, but incorrect, to elide from opinion about taxation to opinion about redistribution, as though all taxes were converted directly into welfare checks. That may be the impression of some percentage of the voting public, but it is clearly not an accurate account of government spending. This is not to say that preferences about redistribution are not a component of tax attitudes; I discuss tax progressivity in Chapter 4 and welfare spending in Chapter 6. But people hold many views about taxation that are not a judgment about whether society should tax the rich to provide benefits to the poor.

Nonetheless, perceptions of work do matter for tax attitudes, both when it comes to taxing the prosperous and spending on the poor.[17] Support for liberal welfare spending is higher when the recipients are seen as having earned the benefits (Skocpol 1991). The

[17] There are reasons to believe, however, that we should be careful in extrapolating from findings about redistributive spending to draw conclusions about opinion about tax progressivity. These may be quite different phenomena; support for redistribution from the rich is distinct from support for redistribution to the poor (Cavaille and Trump (forthcoming)). Moreover, countries that have more progressive taxation tend to have less redistributive welfare states (Wilensky 2002, Kato 2003, Prasad and Deng 2009).

belief that income is earned is closely linked to opposition to redistribution (Alesina and Angeletos 2005; Kreidl 2000), and respondents who most strongly endorse the Protestant work ethic are more likely to oppose taxation (Furnham 1983). Compared to those in other countries, American survey respondents are far more likely to say they see wealth as the result of effort (Alesina, Glaeser, and Sacerdote 2001).

The factors shown to influence perceptions of work overlap with those that affect perceptions of fellowship; indeed, much of the literature on this subject addresses "deservingness," a multivalent term that includes both perceptions of contribution and perceptions of fellowship (Feather 1999). Beliefs about who contributes are closely tied to racial and ethnic animosity (e.g. Jencks 1993). Rising or high levels of economic inequality, by contrast, do not appear to drive people to perceive work as unfairly rewarded (Kenworthy and McCall 2008; McCall 2013).

Perceptions of work make up the third component of the "fellowship-representation-work" model for the existing literature on tax opinion.[18] But Americans' capacity to connect these values and interests with particular policy options are mediated by their understanding of those policies. In the following section, I examine how policy-specific information interacts with a person's fundamental values and interests and their specific tax policy preferences.

[18] These three categories are distinct, but not necessarily independent. For instance, if a society is sharply divided on ethnic lines, a citizen might feel fellowship only with people of his own group, and also suspect that the government operates for the benefit of the other group. A citizen could also, however, feel a kinship with his fellow citizens, but doubt that a scandal-plagued government was responsive to those shared interests.

The Effect of Information on Tax Attitudes

A number of recent studies have called into question Americans' capacity to understand or respond to tax policy. These analyses tend to assume that manipulative politicians, or plain ignorance, are the root of the trouble. I argue, however, that Americans are not uniformly ignorant or easily gulled. Instead, they are well informed in some areas, and misinformed in others. These mistakes are systematic, the result of long-standing aspects of the taxpaying process and the powerful effect of contemporary political polarization.

Studying the Bush tax cuts of 2001 and 2003, Bartels (2005) finds that Americans were "ill-informed, insensitive to some of the most significant implications of the tax cuts, and largely disconnected from (or misconnected to) a variety of relevant values and material interests" (but c.f. Lupia et al. 2007). Hacker and Pierson (2005) are also pessimistic, arguing that elites can "prey" on uninformed voters. Regarding the estate tax repeal, Birney, Graetz, and Shapiro (2006) also find that "misperceptions of self-interest" played an important role in the passage of the legislation, a point echoed by Bartels (2004). More recently, Americans simply did not notice the $116 billion in tax cuts passed in 2009; fewer than 1 in 10 Americans knew that President Obama cut taxes for most Americans (Cooper 2010), despite the fact that the tax cut was one of his central campaign promises the year before. These cases imply that Americans are too easily confused to apply consistently their values or interests to the policy options before them, much less hold elected officials accountable for their choices.

These authors offer little in the way of explanation as to why voters are so readily confused, other than the base ignorance of the American public or the machinations of

predatory politicians. Bartels names his 2005 article "Homer Gets a Tax Cut," implying that the American people share traits with the ignorant, incompetent and lazy cartoon character, Homer Simpson. He concludes his article by crushing various journalistic hopes that Americans might be able to learn from the experience of the Bush tax cuts. "Not likely," Bartels ripostes. Hacker and Pierson agree that the Bush tax cuts succeeded because "political actors" could "confuse voters." They offer a slightly more nuanced account of who is likely to be misled, noting that poor and middle-income people may be especially prone to errors, since they are particularly unlikely to be able to answer factual survey questions about tax policy (37). They also claim that in other political times and places, politicians have fewer incentives to placate the powerful few at the expense of the population as a whole. But on the particular issue of tax policy, Hacker and Pierson seem to believe that voters' eyes will inevitably "glaze over" (49). It is a bleak picture.

There are undoubtedly many reasons that a given American might misunderstand the tax system. Some people, for instance, are simply not financially literate (e.g. Lusardi and Mitchell 2011). But I believe there is another way of thinking about policy ignorance. Rather than imagine policy ignorance as an immutable trait of a given individual, or a near-universal public susceptibility to manipulation, we can see it as the result of the long-standing political institutions that shape what information voters and taxpayers receive. As Gilens (2001) has shown,

> much of what separates actual political preferences from hypothetical 'enlightened preferences' is due to ignorance of *specific policy-relevant facts*, not a lack of general political knowledge or the cognitive skills or orientations that measures of general political information reflect.

That is to say, having high levels of education, and even basic political knowledge, like the length of a Senator's term, does not imply one has an accurate gauge upon the

unemployment rate. More broadly, we cannot explain the gaps in Americans' policy knowledge as a simple consequence of their overall political knowledge, or their general education or intelligence. Instead, we need to consider when and why they receive the particular relevant facts that would allow them to connect their values and interests with policy proposals.

My argument, then, is fundamentally about access to information. As Downs (1957) explains, certain kinds of information are readily available, and therefore cheap for the public to receive, while other kinds of information are much harder to obtain. Low-cost information, placed regularly before the public eye, is more likely to make up a part of the top-of-mind considerations an individual brings to bear on political questions (Zaller 1992). In general, those sources of information can be divided into two kinds—those derived from personal experience in daily life, and those that are mediated (Mutz 1992). When people wish to connect their values and interests with particular policies, they call upon their available information—which may or may not lead them to the policy option that would implement those preferences (Figure 1).

Downs notes that people learn from personal experience. Or, as he somewhat drily puts it, information "acquired in the course of making production or consumption decisions may have political value." (223, see also Popkin 1991 on low-information rationality). Americans regularly encounter taxes in their daily lives, as they earn a living or purchase goods and services. Taxpaying is frequent and mandatory, and therefore the information about taxation that one derives from this experience is very low-cost. Much of the information Americans have about tax policy likely comes from the first-hand experience of taxation.

This conclusion builds on the "submerged state" and "policy learning" literature. As Suzanne Mettler (2010) has shown, policy design has an immense effect on what Americans know about what government is doing. But, while the "submerged state" literature tends to talk about social policy conducted through the tax code as hidden from view, I find that my respondents notice and have strong opinions about certain aspects of taxation. But policy design focuses taxpayers' attention on some parts of the tax code, while disguising others. Thus, taxpayers' "policy learning" (Soss 1999) is uneven and incomplete.

Moreover, not all of an individual's knowledge of taxation comes from personal experience. Political parties subsidize certain kinds of information "for the purpose of influencing voters" (Downs 1957, 222). For the past forty years, taxation has been an increasingly partisan issue (Campbell 2009; Martin 2008, 2013). What Americans learn from their regular experience with taxation is filtered through a partisan lens. Of course, one's values about redistribution and support for the poor are strongly correlated with party affiliation.[19] But I am arguing something different: that *given a particular set of values*, partisanship shapes the knowledge people have access to, and therefore how they connect their values with particular policy options. This is, in essence, a variation on Zaller's work (1992). For Zaller, elite opinion is the driving force behind changes in public opinion, but elite views have their strongest effect on engaged co-partisans.

Social science has, in mostly separate literatures, examined the impact of media and of personal experience on one's perceptions of policy. To understand what

[19] For some recent statistics in this regard, see Newport 2011 and *Most See Inequality Growing, but Partisans Differ over Solutions* 2014.

Americans know, and therefore what they believe, about taxes, we need to take into account both of these research traditions.

Predicting How Media and Taxpaying Experience Influence Tax Knowledge

I anticipate that both personal experience and public discourse to have an effect on one's access to information about tax policy, and therefore one's policy preferences. The experience of taxpaying informs Americans about tax policy, but only unevenly and incompletely. At the same time, media coverage of the income tax makes this tax especially conspicuous, particularly for Republicans who receive conservative news.

It is reasonable to suppose that the income tax filing process has a real impact on Americans' understanding of the tax system. As Zelenak notes,

> For most of the people most of the time, the most prominent and meaningful connection with the federal government is through the income tax. The near-universal tax return filing requirement defines and mediates the relationship between citizens and the government. (2013, 4)

This national event is likely to be a significant source of information for these households about their tax costs and also the workings of government more generally.

But only recently have scholars begun to systematically examine the ways in which tax procedure influences tax opinion. Ventry (2011) and Zelenak (2013) approach the question from opposite angles. Ventry emphasizes the negative aspects of the income tax filing process, and calls for a fundamental reform to reduce the paperwork burden on taxpayers and perhaps increase support for the income tax by reducing taxpayers' awareness of it. By contrast, Zelenak gives "two cheers" for the current system of income tax filing, defending it as a method of encouraging fiscal citizenship. Both of these authors provide an important insight into the power of the taxpaying experience to shape

people's understanding of their own taxes, of tax policy, and of government as a whole. But neither of these views is complete.

First, the income tax is far from the only tax people pay. In fact, half of U.S. households do not have a net income tax liability; the big expenses for those families are sales and payroll taxes. The income tax filing process draws attention to income taxes, not other contributions Americans make to the public coffers—and so other kinds of taxes may be less noticeable. Moreover, the income tax filing process draws attention to some parts of the income tax code, and not others. For instance, in filing one's income taxes most Americans calculate a wide array of deductions, exemptions, and credits. The actual amount one pays in income taxes likely receives less attention than, for instance, whether one receives a refund. Thus, the burdensome process identified by Ventry results in only partial and inadequate "tax consciousness," to use Zelenak's phrase. Nonetheless, the experience of filing one's income taxes is likely to have an impact on Americans' tax attitudes, since this is one of the most regular and direct interactions most people have with the federal government.

The Salience of Different Tax Types

One feature that distinguishes different kinds of taxes is their level of salience—that is to say, the extent to which people are aware of and think about a particular tax. It is difficult, perhaps impossible, to unconsciously file one's income taxes. By contrast, one can easily be entirely unaware that one has paid an excise tax. Taxes paid in a lump sum, or which require additional paperwork on the part of the payers, are thrust into

salience by the taxpaying process itself.[20] Other taxes are paid incrementally and automatically and therefore are more likely to escape a busy taxpayer's notice. The taxpaying process obscures the cost of easy-to-pay taxes and accentuates the cost of difficult-to-pay taxes. In this way, the tax system skews perceptions of tax costs, making it difficult for them to accurately gauge whether they or others are paying their "fair share."

Learning about the Income Tax from Income Tax Filing

In filing their income taxes, Americans at every income level keep an eye out for deductions and credits. A working, low-income single mother must remember to apply for the Earned Income Tax Credit and Child Tax Credit. A college student might deduct the cost of books. An upper income homeowner likely gets a break for their mortgage payments. For rich and poor, the filing process is a hunt for loopholes.

What the income tax filing process does not require, however, is any attention to one's actual tax rate. Most people probably have their eye focused on whether or not they will be receiving a refund on the amount they have already paid. This is surely what an accountant will draw his or her clients' attention to, and most tax-preparation software shows a running tally of one's refund throughout the filing process. But a taxpayer has no incentive to compare his or her refund to the overall amount he or she paid over the year. Even those taxpayers who still file their paperwork by hand, consulting the table of tax rates provided by the IRS, see only their top marginal rate—and that, only if they look closely. All this to say, the income tax filing process does not tell Americans much about

[20] It is worth noting that policy design is the product of previous rounds of political competition; at times, policies are consciously designed to be noticed or hidden. See Michelmore 2011 and Hacker and Pierson 2005 for more on how strategic visibility has affected tax policy design.

how much they pay in income taxes, nor does it inform them of their income tax percentage.

It follows, then, that Americans may focus on loopholes rather than rates when they think about why one's tax responsibilities go up or down. The progressivity of the tax code, by contrast, is harder to perceive.

The Income Tax Filing Process as Information About Governance

The act of income tax filing is one of the rare direct experiences the average American has with the federal government. To judge the quality of their representation and the value they receive from government, I argue that Americans use the free information received through the taxpaying *process* as a proxy. This process suggests that government is inefficient, untrusting of the citizenry, and operating for the benefit of others, a profoundly disempowered relationship between citizen and state. Americans are therefore receiving an annual reminder that strongly encourages negative perceptions of government.

In filing out their income tax paperwork, taxpayers are assured that the government is inefficient and does not trust them. Zelenak optimistically argues that tax returns give "the average person a sense of (again, limited) empowerment to resist Leviathan" (2013, 7), but for most people whose wages are automatically reported to the government, there is actually little room for resistance. More common is likely a feeling of dread at the prospect of having an honest error caught and punished by the IRS. Frey (1997) claims that such an approach may result in "crowding out civic virtue… [by] destroying the positive attitude of citizens and politicians towards the state." In addition,

requiring each citizen to verify information that the government has already received from employers surely reinforces a perception of government as inefficient.

Secondly, the complexity of the tax filing process implies that it has been written with someone else in mind. Even the comparatively simple Form 1040 is rife with special privileges offered to certain people and not others. The document inquires about a taxpayer's farm income, alimony, earnings from S Corporations and trusts, foreign taxes, and residential energy credits. Confronted by this onslaught of particularist rates and privileges, the reasonable inference is that the government is in the business of providing for special interests.

The incomprehensibility of the tax system is not merely annoying, it is anti-democratic. Because the taxpaying process is confusing, taxpayers are reminded that the government can operate beyond the understanding, and therefore the accountability, of the average American—a violation of the citizenry's authority over government.

Thus, I anticipate that Americans see the taxpaying process as indicative of larger concerns about their government. Given their limited information about their total tax responsibilities, or the benefits that government provides, this annual process of income tax payment may serve at the basis for opinions not only of taxation, but of citizens' power relative to their government.

The Intersection of Personal Experience and Partisanship

Interacting with the information people receive from their taxpaying experience is what they learn from public discourse in the media. Media has been shown to influence opinion across a wide array of issues (e.g. Hetherington 1996; Iyengar, Peters, and Kinder 1982; Ladd and Lenz 2009). At least one study finds that journalistic coverage

can shape opinions about taxation (Bell and Entman 2011). Two aspects of the media environment seem especially relevant: first, media accounts tend to be negative, and second, the kind of media one receives is often defined by one's partisanship. As a result, mediated information should encourage negative and polarized opinions about taxation.

Taxation has become such a partisan issue over the past few decades that most people would be surprised to realize it had ever been otherwise. In fact, taxation was not a highly partisan issue in the middle of the 20th Century; tax reform was not a key issue for either party during those decades (Campbell 2009). The importance of anti-tax rhetoric for the Republican Party has grown dramatically since the mid-1970s (Martin 2008). In particular, opposition to the income tax has become a central tenet of the Republican party platform (Campbell 2009; Martin 2013).

It is reasonable, then, to expect that partisanship should have an effect on what one learns about tax policy, particularly to the extent that the media are partisan. Partisanship in the media can shape public opinion, at least among the politically engaged (Levendusky 2013; Prior 2013), and particularly on the conservative side (Jamieson and Cappella 2010). For instance, the availability of Fox News has been shown to increase support for Republican candidates (DellaVigna and Kaplan 2007). In addition, stories promoted by conservative sources affect the presentation of news in more mainstream outlets (Dreier and Martin 2010).

Technological changes in the media environment, including the proliferation of cable TV channels and the rise of online news sources, has allowed people to seek out the content that they prefer (Prior 2005, 2007), and particularly the news that reinforces their beliefs (Iyengar and Hahn 2009; Lawrence, Sides, and Farrell 2010; Stroud 2008). This

fragmentation of media audiences can be expected to increase polarization of views (Jones 2002).

Partisanship aside, the tone of mediated information also differs from direct information. Journalistic accounts tend to accentuate the negative, and media has become more negative in recent decades (Graber and Dunaway 2014). Media attention to scandal has increased and "political leaders are rarely cast as the heroes" (Nye, Zelikow, and King 1997). Thus the aspects of the tax code and of government spending one learns about from mediated sources are likely to be perceived more negatively.

Conclusion

The factors that have been shown to drive tax opinion can be organized into three categories: those affecting perceptions of fellowship, of representation, and of work. But Americans' values are only imperfectly translated into policy preferences.

In particular, Americans learn about taxes from the taxpaying process and from partisan discourse in the media. This information mediates their attitudes about taxation. I expect that:

- Low-effort taxes, like the sales tax and payroll tax, will be far less salient to taxpayers than high-effort taxes, like the income tax. The costs of low effort taxes will be systematically underestimated.
- Income exemptions, credits and deductions, which are a prominent part of the annual income tax filing process, will be far more salient to taxpayers than overall rates of income taxation, which remain obscure throughout the filing process. The focus on exemptions over rates will cloud judgments about tax progressivity.

- The information taxpayers receive from the mandatory income tax filing process will be used as a proxy for understanding the workings of government; that process primarily provides disempowering information.
- In light of the decades-long mobilization of conservatives around the issue of the income tax, Republicans should be especially focused on the income tax rather than other taxes they pay—even when those other taxes are personally expensive.

In the following chapters, I use survey and interview data to examine Americans' tax views. I show the ways in which they raise considerations of fellowship, representation, and work, and how those considerations are mediated by their taxpaying experience and their attention to partisan media. But first, in Chapter 3, I present my methodology for gathering and assessing Americans' tax views.

CHAPTER THREE

ASSESSING OPINION WITH SURVEYS AND INTERVIEWS

In recent decades, it has become common in political science to treat public opinion as "That Which Polls Measure" (Cramer Walsh 2009, 166). Surveys are indeed tremendously valuable; they allow us to create representative samples of a broader public and quantify differences in opinion between groups of people and over time. Survey experiments allow researchers to identify when new information or framing leads respondents to report different opinions. But surveys also have important limitations. First, their "internal validity" is not always clear; without hearing respondents' trains of thought, we have to speculate as to how they interpreted a question and what they were trying to convey by choosing a particular answer. Moreover, surveys reflect the interests and concerns of the survey-maker rather than of the respondents, and there is strong evidence that elite biases limit the range of questions that are asked (Gilens 2005).

In my research, I rely on quantitative survey data and qualitative interviews. Bringing these two kinds of data together counteracts the weakness of each individual methodology. I use surveys to provide breadth and representativeness, and interviews to capture the depth of meaning and thought processes. By drawing on multiple sources, I have greater leverage in understanding American opinion.

In this chapter, I review the limitations of existing survey data on tax opinion. I then present my survey and interview methodology. As a point of comparison with other work on tax opinion, I fielded a series of surveys using Mechanical Turk. I asked over 1400 respondents the standard questions from the American National Elections Study and Gallup about tax attitudes. I selected from volunteers among my survey respondents to

conduct semi-structured interviews with 49 Americans across the country. This approach allowed me to create a pool of interviewees that were geographically and economically diverse, and who therefore had very different experiences of taxation. I then use national survey data and my own survey of 1,000 American adults, a panel balanced on gender, education, and partisanship, to confirm that the opinions of my interviewees are consistent with the broader public.

The Half-Empty Glass: Survey Data on Taxation

Our knowledge of American tax opinion is deep but narrow, and profoundly asymmetric. There is a substantial literature studying anti-tax sentiment and advocacy. But we know vastly less about when people see their taxes as an investment worth making. The available data also evinces a significant class bias, with far more research on property and income taxes, which weigh heaviest on upper-income people, and far less research on the payroll and sales taxes that are the primary tax responsibilities of most Americans.

In recent decades, studies of tax politics have focused on tax opposition, and particularly tax revolts (e.g. Attiyeh and Engle 1979; Edsall and Edsall 1992; Kuttner 1980; Lowery and Sigelman 1981; Martin 2008; Wilensky 2002). The U.S. tax revolt of the late 1970s and early 1980s is an important political era, worthy of scholarly attention; the legislation passed during the period continues to shape some states' fiscal policy over thirty years later. But the period of the tax revolt may not be the best source of information if we are interested in what Americans think of taxes today. In recent years, American voters have regularly approved state tax increases; over half of tax-increasing state ballot measures have passed since 2000 (Williamson 2013). Nevertheless, there are

only a handful of papers examining support for tax increases (Berry and Berry 1994; Cutler, Elmendorf, and Zeckhauser 1999; Roscoe 2013). There is also a dearth of recent scholarship on the development and expansion of modern taxation in the states or the constitutional amendment campaign that made a federal income tax possible in the first place (but see Mehrotra 2014 and Pearson 2014).

Many survey questions about taxation mirror the negative assumptions of the broader literature. A question used by both the Los Angeles *Times* and CNN/ORC begins, "Are you very angry about the amount of federal income taxes you and your family paid last year…?"[21] The negative focus is especially surprising given that a consistent though slim majority of Americans describe the amount of income tax they pay as "fair" (Bowman and Rugg 2012). It is not only questions about the income tax that assume respondents' negative views. For instance, Gallup asks, "Which of the following bothers you most about taxes?" and "Which do you think is the worst tax—that is, the least fair?" Americans are very rarely asked what they like about paying taxes, or which tax they would deem the most fair.

These negative questions, of course, carry a value judgment and predispose certain kinds of answers. There is significant evidence that positive and negative question framing can produce very different results. For instance, respondents react differently to a disease treatment that is described as saving one-third of those infected versus a treatment described as failing to save two-thirds of those infected. (Druckman and McDermott 2008). These statements are logically identical, but the focus on the positive or negative

[21] Asked by the Los Angeles *Times* in 1985, 1986, and 1991, 1994, and by CNN/Opinion Research Coporation in 2010.

aspect of the outcome changes attitudes towards that outcome and the policy that produced it.

To examine the effect of negative framing, I tested an inversion of one regularly fielded tax question. Almost annually from 1972 until 2005, major survey organizations asked Americans which tax is "the worst," that is, "the least fair."[22] I conducted a simple survey of 475 people, who were randomly assigned either the question used by Gallup, or a positive inversion of the same question. Each respondent saw either: "Which is the worst tax, that is, the least fair?" or "Which is the best tax, that is, the most fair?"

For the worst tax question, the results from my sample were largely in line with Gallup's most recent results.[23] But responses to the "best tax" question suggest that negative framing can obscure some fundamental aspects of American tax opinion. Figure 2 compares the results for the two questions.

[22] Other organizations have asked equally negative variations on this question. Kaiser Family Foundation, for instance, asked in 2003: "No one likes to pay taxes, but thinking about these four taxes, I'd like you to rank them, starting with the one you DISLIKE the MOST."

[23] The results for my survey in 2012 were: Federal income tax, 29%; Social security tax, 16%; State income tax, 9%; Sales tax, 16%; Property tax, 30%. In 2005, the results were: Federal income tax, 20%; Social security tax, 12%; State income tax, 14%; Sales tax, 14%; Property tax, 35%. In 1992, Gallup's results were: Federal income tax, 25%; Social security tax, 10%; State income tax, 9%; Sales tax, 16%; Property tax, 25%.

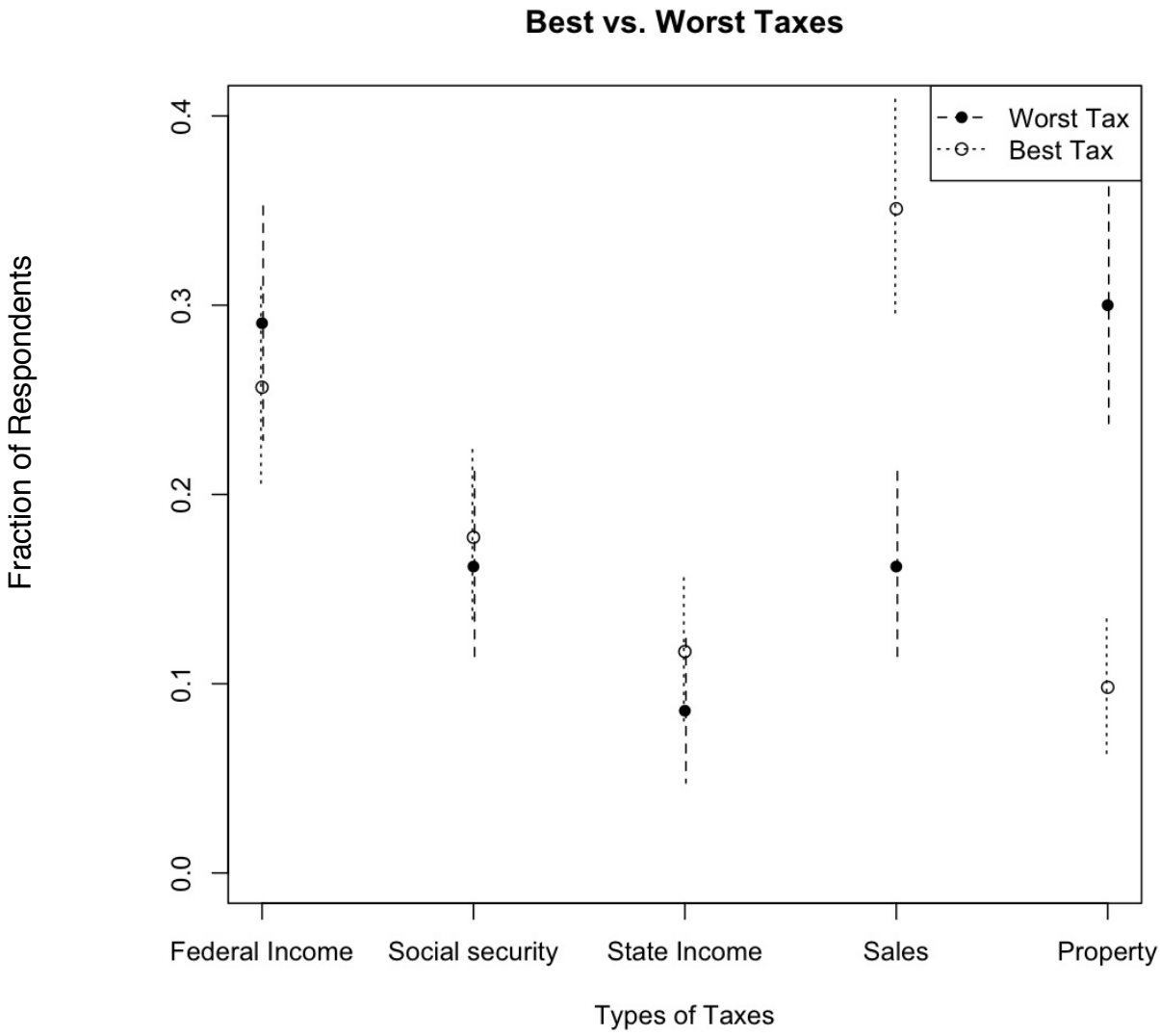


Figure 2: Best and Worst Taxes

When it came to identifying the "worst tax," respondents were divided evenly between the federal income tax and the property tax, with each answer receiving about 30% of responses. These taxes would seem equally unpopular. But looking at the results for the "best tax," the picture becomes considerably more complicated. For the sales tax and the property tax, the "best" and "worst" questions operate more or less inversely. The property tax is chosen most commonly as the worst tax (30%), and is rarely chosen as the best tax (10%). The sales tax is most commonly chosen as the best tax (35%), and less commonly deemed the worst tax (16%). But for the other three taxes, the percent deeming them the worst tax and the best tax were about the same.[24]

This result is most interesting when it comes to the federal income tax, the tax that is the second most popular and second most unpopular tax. There are two possible interpretations of this result. One the one hand, it may simply be that the federal income tax is especially noticeable, so that it is commonly chosen no matter the question. Alternatively, it may be that the public is strongly divided on the question of the income tax, while they are relatively unified in their views of the sales and property taxes. But the available survey data not only does not allow us to choose between these possibilities, it prevents us from perceiving these distinctions in the first place.

In addition to assuming tax opposition, survey questions on taxation have tended to emphasize the income tax. Surveys are asking people about a tax that half of respondents do not pay, as opposed to the taxes that take a large bite out of the average American family's budget. National surveys might reasonably avoid asking about the

[24] For the sales tax and the property tax, the difference of means was statistically significant (t=4.9 and t=-5.5, respectively), while the difference between support and opposition for the federal income tax, the Social Security tax, and the state income tax were statistically indistinguishable from zero.

sales tax or property tax, which are determined locally. But, with the exception of its place as one option in the "worst tax" question, no major surveys inquire about Americans' views of the payroll tax. The focus on the income tax is part of a larger tendency in polls to focus on issues of elite interest (Gilens 2005).

Finally, existing survey research does not tell us what Americans actually know about tax policy. It is possible—even likely, given the highly partisan nature of much polling on taxation—that surveys are not asking the right questions. Inherent to the multiple-choice survey format is a series of potential answers, which may prompt respondents to consider possibilities that were not otherwise on their minds. There is also the challenge of mathematical terminology. In survey research, it is sometimes difficult to know whether it is the questions or the respondents that are unclear (Achen 1975), and taxation is a field especially rife with jargon. Do Americans know what a payroll tax is? Do they understand the difference between a flat and progressive tax? To date, survey research has not fully identified what Americans actually understand about the policies they are being asked to assess.

That there are limitations to the existing survey research does not necessarily imply that the solution is to take a different methodological approach. One could simply conduct new and better surveys. But, as I will argue in the following section, qualitative interviews provide an important and unique window on American tax attitudes, separate from the information that can be garnered by survey research.

Why Interviews?

As we've seen, existing survey data has provided us with only a narrow window on American tax attitudes. Because large ranges of potential opinion remain unexplored,

there is great value to open-ended interviewing, which can reveal new avenues of research. But interviews provide more than hypothesis generation. In particular, interviews offer the advantage of clarifying what respondents actually know about taxation, unguided by multiple-choice prompts. More important, they allow interviewees to bring their own motivations to bear on the question at hand. They allow respondents to express ambiguity and competing considerations. Finally, they trace the process by which respondents arrive at their answers. In sum, interviews provide richness and a depth of understanding that is simply different from that provided by survey methods.

First of all, interviews give respondents more leeway in their responses. "In-depth interviewing assumes that respondents might have different understandings of key concepts, and that the researcher does not necessarily know the right questions to ask." (Bloemraad 2012, 513). This concern is doubly true for studies of taxation. First, the available survey research on tax attitudes is narrowly focused on matters of elite concern, leaving a great deal of unexplored territory. Moreover, taxes are a subject that quickly becomes rather arcane, full of jargon and mathematical concepts that average Americans might be unfamiliar with. In an interview context, it is easier to assess what the interviewees themselves know. A multiple-choice survey, like a multiple-choice exam, provides the respondent with information that might remind them of considerations they would not otherwise take into account. Thus the unique kind of data derived from interviews has a particularly valuable role in the contemporary study of tax attitudes, guiding the way to new avenues of research.

Interviews also offer their own insights, separate from those offered by survey research. Above all, open-ended interviews let respondents draw their own connections

between different ideas. Surveys exert power over respondents by "proclaiming which issues are most important," while interviews free respondents to string "their thoughts together in packages and structures that ha[ve] meaning to them." (Cramer Walsh 2009, 166, 170) This results in a fundamentally different kind of data. As Jennifer Hochschild (1981) notes, interviews

> provide data that surveys are unable to produce. In opinion polling, the researcher infers the links between variables; in intensive interviewing, the researcher induces the respondent to create the links between variables as he or she sees them.

The data that result from interviews are more completely based on the interviewees' thought processes, interpretations, and priorities.

Interviews also allow researchers to capture nuance and ambiguity. As we will see in Chapter 4, the interviewees' attitudes about tax progressivity are the result of an effort to balance competing considerations. On the one hand, many interviewees would prefer that people could contribute equally to the civic duty of taxpaying. On the other hand, many of these same interviewees believe that hard work should not be punished, and they worry that a flat tax rate would be unaffordable to the poor. Some of these interviewees eventually came down on the side of progressivity; others said they preferred a flat tax. But, although their conclusions eventually differed, their considerations were much the same. This kind of nuance is crucial to understanding what support for tax progressivity actually means, and is most readily captured in an interview setting.

Interviews also capture uncertainty. A well-known problem with survey data, of course, is the fact that respondents may "invent" their answers in response to the questions, fabricating "doorstep opinions" on subjects about which they rarely, if ever, think (e.g. Achen 1975; Converse 1962; Zaller 1992). The subject of taxes is personally

familiar and politically prominent, but also arcane in its details; it could be especially prone to on-the-spot opinion invention, if people believe it is something they should know more about than they do. In interviews, these hesitations are audible.

Still, interviews typically suffer from the limitation of geography. It is rarely feasible for a researcher to travel to more than a handful of sites in order to reach a wide range of people. And yet, because taxation is such a local phenomenon, geographic diversity would be a meaningful advantage for this kind of research. I use new technologies to achieve geographic diversity in qualitative research.

Using New Technologies to Create Geographically Diverse Interview Pools

Interview pools are most readily drawn from areas neighboring the researcher's university, and many of the most groundbreaking qualitative studies of American opinion use this approach (e.g. Hochschild 1981). But a great deal of tax policy is determined at the local level, and interviews in one city or state could easily miss much of the larger story. In California, for instance, tax politics continue to be affected by Proposition 13, the well-known 1978 property tax limitation; as recently as 2009, the measure was described in *Time* as "the root of California's misery." More generally, states use sales and income taxes to different degrees; seven states have no income tax, and five have no sales tax. A geographically limited study of tax attitudes would miss this crucial diversity of conditions. For this reason, I took advantage of new technologies to reach a wider range of interviewees.

My research uses the crowdsourcing tool, Mechanical Turk (MTurk). First, I conducted a survey in three waves with 1400 Mechanical Turk participants that included demographic questions and the tax opinion questions most commonly used in nationally

representative surveys (see Appendix B). The Mechanical Turk survey allowed me to assess how my potential interviewees would appear, were they simply survey participants. Then, from this pool of respondents, I selected 49 Americans across the United States to participate in semi-structured, qualitative interviews about their tax opinions. My approach has limitations to consider, but it provided a pathway to in-depth qualitative and quantitative data from a demographically and geographically diverse pool of respondents.

Mechanical Turk is an Amazon.com crowdsourcing tool that allows "requesters," including businesses and researchers, to easily hire anonymous "workers" to complete brief tasks for a small payment. Mechanical Turk has been increasingly popular for survey and experimental research. According to Berinsky et al. (2012), respondents recruited via Mechanical Turk are "often more representative of the U.S. population than in-person convenience samples," and "Turkers" have been used to replicate studies conducted using nationally representative samples. "All told…the MTurk sample does not perfectly match the demographic and attitudinal characteristics of the U.S. population but does not present a wildly distorted view of the U.S. population either," Berinsky et al. conclude. These results concord with those of Paolacci et al. (2010), Buhrmester et al. (2011), and Ross (2010). There is relatively clear evidence, then, that Mechanical Turk samples can be useful for short surveys or experimental tasks. But, to my knowledge, Turkers have not previously participated in qualitative research.

Between July 2013 and March 2014, I conducted three rounds of surveys on Mechanical Turk, resulting in a total pool of 1404 survey respondents, all residents of the United States. All respondents were asked whether they would be interested in

participating in a follow-up interview; overall, more than a quarter of respondents expressed a willingness to participate and provided an email address to contact them.[25] The 406 interview volunteers in my sample represented 43 states. After each survey round, I selected a sample of respondents and followed up with them to schedule an interview. In total, I interviewed 49 people in 21 states. The interviews were conducted by phone, and lasted about one hour each. (For a copy of the survey and interview instrument, see Appendix B.) All respondents' interviews were conducted within a month of their survey.

Since the survey on taxation might bias my potential interviewee pool, one round of the survey, completed by 367 respondents, included only demographic questions.[26] From this sample, twelve interviewees were drawn. These participants could not have guessed that the interview would focus on taxation. The other 37 interviews were conducted with people who had completed both the demographic and opinion components of the survey instrument.[27]

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[25] I paid more for my longer survey than my short one; interviewees were paid $0.14 for the short survey, and $.25 for the long survey. I paid these rates to ensure my pool would be in accordance with what I could expect from the literature on Mechanical Turk users. However, because these rates are far below minimum wage, I chose to apply bonuses to all workers who completed the task. The bonus was 11 cents for the short survey, and 42 cents for the long survey, which brought total payment for the task to the equivalent of a $10/hr wage. Interviewees were paid an additional $15 for their time, provided as a bonus to their Mechanical Turk account.

[26] The difference in survey questions seems to have had a minimal impact on interest in participating in an interview. Those who had lower levels of education were somewhat less likely to participate after seeing the tax questions, compared to those who saw only the demographic questions. But overall interest in an interview was statistically indistinguishable between these two survey pools. For more on how the survey questions influenced respondents' willingness to participate in an interview, please see "Mechanical Turk as an Interview Recruitment Tool," available at http://scholar.harvard.edu/williamson/working-papers.

[27] As expected, the questions asked of respondents influenced their willingness to participate. Women, Democrats, more highly educated and informed people were more willing to participate in an interview after being asked political opinion questions; among those who had only completed a demographic survey, women are significantly more likely to express interest in being interviewed, as were people who had correctly answered a quality-check question embedded in the survey.

Before explaining my method for selecting interviewees, I must reiterate that small-n interview samples cannot create a truly representative sample, as a random selection of the population would. The goal here is *diversity*, not *perfect quantitative representation* of the American adult population.[28] The data show that a valuable level of diversity has been achieved.

Because of the skew in MTurk participants, I could not rely on a random sampling of the MTurk pool to ensure I would speak to a broad range of people. Instead, I used a strategy of stratified, tiered sampling to select interviewees from the pool of willing participants. There was a very high level of interest in participating in an interview, so I could ensure that my interview pool was demographically, ideologically, and geographically diverse. Nearly 29% of my total pool of survey respondents said they were willing to participate in a one-hour interview, for which they were paid $15.

I first contacted potential participants underrepresented in the MTurk pool, including Republicans, older people, those reporting lower levels of education, and black and Hispanic respondents. I then sampled from the remaining population of potential participants to complete the interview pool. As a result, my interview pool has a higher representation of older people, minorities and Republicans than my original survey respondents (Table 1). Even with the high rate of responsiveness, there are still categories of people who were hard to interview. Most obviously, it was difficult to find people over the age of 65 to participate; the eldest interviewee was 67 years old. In addition, the

[28] One advantage of my approach is the extent to which I can see the demographic differences between those willing and unwilling to be interviewed. For more on this question see the working paper, "Mechanical Turk as an Interview Recruitment Tool." http://scholar.harvard.edu/williamson/working-papers

sample includes a lower percentage of Hispanic people, and of people with only a high school education, compared to the national adult population.

Table 1: Demographics of Interviewees

	U.S. Adults (%)	Respondents (%)	Interviewees (n)	Interviewees (%)
Female	52%	41%	27	55%
20s	20%	52%	11	22%
30s	18	26	11	22
40s	19	9	11	22
50s	19	6	12	24
60s	13	2	4	8
Black	12%	8%	6	12%
White	81	77	39	80
Asian	5	10	2	4
Hispanic	13	4	4	8
Unemployed	7%	19%	5	10%
Full-time employed	43	66	27	55
Republican	41%	23%	21	43%
Democrat	47	60	26	53
GED/High school	30%	11%	7	14%
Four year degree	20	40	18	37
Advanced degree	11	8	4	8
Total		1404[29]	49	

[29] Note that the employment question was asked only in survey round 3, and that some ages are imputed based on the age range reported by survey respondents.

The strategy of tiered sampling resulted in a pool of people not only more demographically similar to the country as a whole, but also more attitudinally similar. Table 2 compares the results of tax opinion questions asked in nationally representative polls to those expressed by the initial pool of survey respondents and by the actual interviewees recruited. Because of differences in survey method, question order and wording, these numbers are not precisely comparable. But they can give us a sense of whether the tax views of MTurkers in general, or my interviewees in particular, were notably different from the population as a whole. Overall the differences of opinion are smaller than I would have anticipated.

Table 2: Survey Responses in MTurk and Nationally

"For these different groups, please tell me if you think they are paying their fair share in federal taxes, paying too much or paying too little? …Lower income people"		
Gallup (2013)[30]	MTurk: 1037 Respondents	MTurk: 37 Interviewees
"Too little": 19%	11%	24%
"Fair share": 37	40	30
"Too much": 40	45	41

"For these different groups, please tell me if you think they are paying their fair share in federal taxes, paying too much or paying too little? …Upper income people"		
Gallup (2013)[31]	MTurk: 1037 Respondents	MTurk: 37 Interviewees
"Too little": 61%	70%	59%
"Fair share": 26	16	24
"Too much": 11	11	11

"Do you think that people in the government waste a lot of the money we pay in taxes, waste some of it, or don't waste very much of it?"		
CNN/ORC (2011)	MTurk: 1037 Respondents	MTurk: 37 Interviewees
"A lot of money": 73%	52%	62%
"Some money": 23	43	35
"Not much money": 4	3	3

"Which of the following bothers you most about taxes?"		
Public Interests Project (2003)	MTurk: 1037 Respondents	MTurk: 37 Interviewees
"Large amount *you* pay in taxes": 14%	"The large amount *I* pay": 13%	16
"The complexity of the tax system": 31	27	30
"The feeling that some *wealthy* people get away with not paying their fair share": 46	"The feeling that some people get away not paying their fair share": 51	51

"Do you think that people with high incomes should pay a larger share of their income in taxes than those with low incomes, the same share, or a smaller share?"		
GSS (2000)	MTurk: 1037 Respondents	MTurk: 37 Interviewees
"Much larger"/ "Larger": 63.6%	70%	65%
34	26	32
"Smaller" or "Much smaller": 2.4	2	3

[30] "As I read off some different groups, please tell me if you think they are paying their fair share, too much, or paying too little. How about… lower-income people?"

[31] "As I read off some different groups, please tell me if you think they are paying their fair share, too much, or paying too little. How about… upper-income people?"

The Interview Structure and the Interviewees

The interview itself was semi-structured, guided by a consistent interview protocol. The opening questions sought out the interviewees' own first considerations, and included a few factual questions to assess their awareness of different taxes, before my more specific questions brought other considerations to mind. I then asked the interviewees about each of the major forms of taxation, including the sales tax, income tax, payroll tax, and property tax. This section also included some questions regarding who pays taxes, and how much. The interview next turned to government spending; I asked interviewees what they were glad and upset tax money was spent on. The final section of the interview focuses primarily on fiscal citizenship, tax avoidance and the income taxpaying process. For the complete survey instrument and interview guide, see Appendix B.

One of the joys of interview process is getting to know your respondents as more than a series of data points. To the best of my ability, I try to present my interviewees as whole people, whose opinions about taxation are situated within a much broader set of experiences and values. Wherever possible, I provide information about the contexts in which the interviewees live, the vantage point from from which they see the world. Interviewees have been given pseudonyms to protect their privacy; a brief introduction to each interviewee is recorded in Appendix A, "Meet the Interviewees."

Given that qualitative interviews are valuable largely because of the agency they give to the respondent, it is reasonable to wonder if those contacted by MTurk are less engaged in the interview than interviewees recruited by other methods. One important difference between MTurk recruitment and local recruitment is that the MTurk method

forecloses the possibility of a face-to-face interview. There is only a small amount of research comparing in-person vs. phone interviews (e.g. Rogers 1976; Shuy 2003), and so most of these considerations are at least somewhat speculative. Though this is a qualitative difference that would be difficult to measure precisely, the interviewees did seem very engaged, despite their distance from the interviewer. Several of my interviewees were extremely forthcoming about their own interactions with the IRS, including volunteering instances when they themselves had skirted, or even violated, the law.[32] Another piece of suggestive evidence is that several interviewees voluntarily emailed additional thoughts after the interview. An antiques dealer from Texas forwarded an article on corporate tax evasion. A mother of two from Mississippi wrote to say:

> Please do let me know if you have anything else to run by me (free of charge ;)). I feel like I accomplished more in having my voice "heard" through you than through any elected official! Ha.

Most strikingly, four months after his interview, an active-duty Black Hawk pilot wrote from his military base in Afghanistan to ask if I had finished my research, and if he could read the results. Whether respondents would have had even more to say following an in-person interview is unknowable, of course. Nevertheless, the respondents seemed engaged during and sometimes even after the interview.

Confirming Apparent Trends in the Qualitative Data

The many advantages of small-n qualitative research should not disguise this approach's limitations. Most significantly, there is the problem of external validity. Are

[32] My research methodology was vetted and approved by my university's committee on the use of human subjects.

the people I spoke to representative of the American public as a whole? Because they are a small non-random sample, there is no way to know that my interviewees are not a collection of oddballs with extremely unusual attitudes about taxation. I have gone to great lengths to reach a diverse group of people, and their initial survey results do appear to resemble those of nationally representative samples. But appearances can be deceiving, and perfect representativeness is not a reasonable goal for this kind of research (Small 2009). For this reason, I confirm as much of my research as possible using surveys conducted on nationally representative samples. Existing survey data is limited, so I also conduct my own survey of 1,000 American adults. This data allows me to identify whether, for instance, the apparent differences between Republicans and Democrats among my interviewees are in fact differences between Republicans and Democrats more generally.

The national online survey is of a panel of Qualtrics respondents that are representative of the American public in terms of gender, education, and partisanship. The survey was conducted in early November 2014. The survey was conducted jointly with a survey on employment experiences, but the tax questions preceded the employment section of the survey.

The survey relies heavily on open-ended text responses, replicating a number of questions asked of the interviewees.[33] These questions avoid the cues provided by multiple-choice responses and thereby offer a compelling way to assess what respondents can recall spontaneously about tax policy. The survey also asks specifically about the

[33] Another advantage of the open-ended response is that one can judge, at least to some extent, the respondents' level of engagement with the questions. The respondents were, by and large, diligent about the survey. For instance, approximately ten respondents did not provide meaningful answers to the first question.

Earned Income Tax Credit, and the income and payroll taxes that appear on wage earners' paychecks. The full survey instrument is "Survey Instrument 2" in Appendix B.

In all, the survey and interview data strongly reinforce one another. The main differences between them are mostly in terms of tone—just the difference one would anticipate between a lengthy phone conversation, and a brief online interaction. Interviewees answered at greater length, with more deliberation, and tended to express their negative emotions in more muted terms. The survey respondents, entering their opinions anonymously into a text box, were generally less circumspect. Their word choice was saltier, and their opinions more extreme. But substantively, the views of the interviewees and the survey respondents were strikingly consonant.[34]

Finally, a short note on when and why I correct the survey respondents' spelling and grammatical errors. The survey was completed by people with a wide range of educational backgrounds, on a relatively short time line, and without the benefit of "spell check." Anonymous or not, this is not the context in which most of us would like our remarks recorded for posterity. Reproducing every small, one-off typo would be a distraction, and I typically correct these occasional mistakes. These edits do not in any way alter the substance of the respondents' remarks; they are on the order of replacing "teh" with "the." The full results of the survey, including the entirely unproofed comments, will be made available online when this research is published in its final form.

I use the respondents' exact text in certain circumstances. First, I leave the original text when correcting the error would require a judgment call regarding the

[34] For clarity, interviewees are always referred to by their pseudonym (see Appendix A), while survey respondents are described with a short descriptive phrase, such as "a 40 year old woman from Michigan" or "a Californian who leans towards the Republican Party."

respondent's meaning. Second, I leave nonstandard punctuation when it contributes to understanding the depth of the respondent's sentiment—for instance, where some words are written in all capital letters, or when the respondent uses repeated exclamation marks. Finally, I leave the text unedited when the level of error seems informative about the writer—for instance, where the number of mistakes suggest that the respondent's level of education is especially low, or where non-idiomatic phrasing implies that English is not the writer's first language. Correcting all the errors in these responses, I decided, would misrepresent the background of respondent. I note the *unproofed* quotes with a carat, as in this example from Chapter 7, regarding the salaries paid to elected officials:

> As man from Michigan puts it, "their wages are to high if they r for the people they don't need that kind of money."^

This choice of formatting is intended to inform the reader of my copy-editing choices without distraction from the substance of the respondent's remarks.

Conclusion

Whether one relies on qualitative, small-n interviews or quantitative, large-n surveys, there is a trade-off between depth and breadth. Just as large-n surveys leave researchers speculating about the precise motivations that explain respondents' choices, small-n qualitative research cannot achieve representativeness. My mixed-methods approach helps overcome the strengths and weaknesses of each individual method, and provides new insight into Americans' tax attitudes.

CHAPTER FOUR

SHOULD ONE PAY TAXES, AND IF SO, HOW MUCH?

A puzzling fact in the study of tax attitudes is that, even as Americans' estimates of government waste have skyrocketed, there has been no corresponding decline in the belief that one should pay taxes. Consistent and overwhelming majorities still think that cheating on one's taxes is wrong. Moreover, Americans are also exceptionally good about actually paying their taxes. Compared to residents of fourteen European countries, Americans have been found to have the highest willingness to pay taxes (Alm and Torgler 2006). The United States has the highest rates of actual tax compliance in the developed world (*The Cost of Tax Abuse* 2011). One might think to credit the IRS with making unhappy taxpayers foot their bills, but studies have shown that the levels of tax compliance in the United States cannot be explained by enforcement.[35] Particularly if people believe in getting value for their money, it is hard to imagine why they would remain so committed to the principle of paying one's fair share when they simultaneously appear to believe they are throwing their money away. Indeed, there is no consensus in the existing literature as to why American tax compliance is so high.

This apparent puzzle is a result of treating taxpaying as a straightforward, individualist economic calculation, like any other consumer purchase. But in talking to Americans, one quickly realizes that the subject of taxation is fraught with moral import. It is an issue that leads people to discuss their place in their communities, their obligations to the wider society, and the limits of those responsibilities. Rather than

[35] See a literature review in Feld and Frey 2002.

merely a payment in exchange for services, or a requirement of the law, taxpaying is an ethical commitment.

In this chapter, I investigate how the respondents think about the responsibility of taxpaying, and why they see taxpaying as a responsibility at all. I find that Americans broadly agree about why one pays taxes, and that their rationale is not a straightforward economic calculus or a simple obedience to authority. Rather, Americans perceive the taxpaying responsibility in moral terms—as a result of the fellowship they share with the community or the country. Almost all of the interviewees believe their lives are tied to the broader society, and therefore they must contribute to the wider social good with their tax dollars.

That the interviewees believe one should pay one's "fair share" of taxes does not imply that they agree on what that fair share should be. In the second part of the chapter, I turn to one of the most contested aspects of tax policy, at least in elite discourse: the question of tax progressivity. Here, considerations of fellowship are balanced with considerations about work—specifically, the belief that hard work should not be punished. But concerns about progressivity are muted, in part because interviewees perceive "loopholes," not rates, as the reason that one's income tax obligations go up or down. Thus people who believe strongly that the rich are not paying enough are often more circumspect about progressive tax rates than one might predict, and some believe a flat tax would be more progressive than the current income tax system.

But opinions about progressivity are far more muted among the general populace than among political elites. Instead, most of my respondents are primarily concerned with policing the boundaries of the political community, noting precisely whose welfare they

see as tied to their own. Americans believe in paying taxes that benefit those they see as their fellows. When this logic does not hold—when Americans perceive their taxes as benefitting those outside of their community—the sense of taxpaying obligation declines dramatically. Though people are, in general, dutiful in their attitudes about taxpaying, they express anger when taxes are spent on immigrants and other perceived "non-taxpayers."

The Responsibility of Being a Taxpayer

The vast majority of Americans see taxpaying as a responsibility. Over 90% of Americans agree with the statement, "It is every American's civic duty to pay their fair share of taxes." (Zelanek 2013). About four in five Americans agree that underpaying one's taxes is wrong, a finding that holds across time and a wide array of question wordings.[36] While taxation has become a highly controversial issue in recent decades (Campbell 2009), that one has an obligation to pay one's taxes remains the consensus opinion.

Perhaps surprisingly, this is a belief that transcends party. Though contemporary Republican elites are unified behind an "anti-tax" platform (Campbell 2009, Martin 2013), Republican voters are, if anything, especially likely to oppose tax evasion. Table 3 shows the results of an analysis of a 2013 poll question asked by the Pew Research Center for the People & the Press: "Do you personally believe that not reporting all income on your taxes is morally acceptable, morally wrong, or is it not a moral issue?" As one moves up the party scale towards "strong Democrat," respondents become *less*

[36] For instance, the 1991 General Social Survey finds that 82 percent of Americans describe failing to report all of one's income on one's taxes as "wrong" or "seriously wrong," while 79% of respondents to a 2006 Pew News Interest poll describe this behavior as "morally wrong."

likely to oppose tax evasion. That is, Republicans are especially likely to say that not reporting all of one's income is morally wrong. This result holds when one controls for a wide array of demographic variables, including education, income, race, and age.

One might think that results are skewed because the question asks specifically about morality; perhaps Republicans are more likely to describe tax evasion in moral terms because of the preponderance of evangelical Christians among the Republican base. As Table 3 shows, people who regularly attend religious services are indeed more likely to describe tax evasion as morally wrong. But the party ID correlation holds even when one includes this control for religiosity. Republicans, despite decades of anti-tax rhetoric from party leaders, believe in paying taxes.

Table 3: Who Believes in the Moral Necessity of Taxpaying?

Variable	Estimate (SE)	
(Intercept)	0.598	
	(0.375)	
female	0.328	*
	(0.140)	
age	0.006	
	(0.004)	
education	0.069	
	(0.043)	
white	0.052	
	(0.175)	
Hispanic	-0.143	
	(0.231)	
household income	0.027	
	(0.033)	
party ID (more Democratic)	-0.106	*
	(0.049)	
ideology (more liberal)	-0.078	
	(0.077)	
attends services	0.104	*
	(0.043)	

"Do you personally believe that not reporting all income on your taxes is morally acceptable, morally wrong, or is it not a moral issue?"[37]
Logit regression of answering "morally wrong." * $p < .05$

[37] Pew Research Center for the People & the Press Political Survey, April 2013. The outcome is a dummy variable for respondents describing "not reporting all income on your taxes" as "morally wrong." Female, white and Hispanic are also dummy variables. Age is in years. Education: 8-pt scale, 0: less than high school, 7: post graduate. Household income: 8-pt scale, 1: less than $10,000, 7: more than $150,000. Party ID: 5-pt scale, 1: strong Republican; 5: strong Democrat. Ideology: 5-pt scale, 1: very conservative; 5: very liberal. Attends services: 6-pt scale, 0: never, 5: more than once a week.

What should we take from this widely held commitment? It is not obvious what Americans have in mind when they agree in surveys that taxpaying is a "civic duty," or that tax evasion is morally unacceptable. It is possible, of course, that respondents are simply responding to an attractive-sounding platitude; it might be socially desirable to agree with statements that make moral claims rather than risk being seen as immoral or amoral. Perhaps Americans would not think of taxpaying in this way of their own accord.

My interviews show that the sentiment that taxpaying is a moral responsibility and a civic duty is not just a pretty phrase that is easy to agree with; instead, it is an interpretation of the world that the interviewees themselves offer spontaneously and defend strongly, and which shapes how they feel about being taxpayers.

The Responsibility of Taxpaying

When I ask Roy, a 61-year-old Republican from Ohio, how he feels when he pays his taxes, he says,

> Oh, I feel like I am doing my part in supplying the needs and to help pay for things in this country that are needed. So, in a small way, I do feel like it's my civic duty and that I'm responsible for paying taxes.

This question—how does it feel to be a taxpayer?— provokes a sense of pride in other interviewees. "It feels good to be able to contribute," says Gabriel, a 28-year-old from Utah, "and to know that you're part of the reason why there's an infrastructure in place." Wilma from Florida agrees. "I feel like it's a contribution to society and for the future," she says. "When I'm gone, maybe my little bit of money that I'm putting in is paying somebody else's Social Security or Medicare or whatever." Nationally, pride in taxpaying is more prominent than national political rhetoric about taxation might lead one to imagine. Asked how they feel about being a taxpayer, 21% of my survey respondents

had only strongly positive things to say, compared to 29% who had only strongly negative things to say.[38] These positive comments typically emphasize people's sense of civic duty and responsibility. A New Yorker says being a taxpayer feels "like you are part of what makes the country work." Others describe being a taxpayer is evidence that they are responsible, or "grown up," as two different respondents put it.

Still, what it means to be a "grown up" is not very tightly defined, still less phrases like "civic duty." To understand how the interviewees interpret their feelings about being taxpayers, I asked them first if they saw taxpaying as a responsibility, and then, for those who saw taxpaying in this way, to whom they felt they owed this obligation. All but four interviewees saw taxpaying as a responsibility, but the language they used to explain this duty differed. Some respondents adopted a civic rhetoric, and saw taxpaying as a responsibility owed to the nation. Others spoke in more communitarian terms, describing their responsibility to society, to other people, or to the community. Many interviewees shifted between these two frames. But in each case, the interviewees imagined themselves as a member of a larger entity without which they could not succeed or even survive, and to whom they were therefore indebted.

About half of interviewees see taxation in a communitarian light. That is to say, they see taxation as a responsibility one has to other people—or, as Jessica describes it, a responsibility "to the group as a member of the group." Alicia, a strong Democrat from Tampa, Florida, says taxpaying is a responsibility to "society as a whole, to our community." Craig, a Republican leaner originally from Syracuse, New York, says taxes

[38] Democrats are about seven percentage points more likely describe being a taxpayer in positive terms (p=.02). Moreover, 26% of Republicans have at least one positive thing to say, compared to 35% of Democrats.

are "a responsibility to each other, that's the original reason why taxes were created." Rhonda, a Republican pharmacy technician, believes taxpaying is a responsibility "to all of us and everyone."

In this understanding of taxation, the failure to pay taxes is recognized as a kind of violation of basic moral responsibility not to cause harm to other people. The interviewees drew, consciously or unconsciously, from the Ten Commandments. Alicia, for instance, connects taxpaying to "basic considerations" for other people. "Don't steal," she says. "Don't kill your neighbor." Craig says that "loving their neighbor" is a responsibility, like taxpaying, that we have to one another. Others use more legalistic language. Matthew equates tax evasion with "sticking up a bank" or "petty theft." Taxpaying falls into a category of very basic responsibilities to avoid hurting others.

Though this perception of taxpaying as part of one's basic duties to other people was widely held among both Democrats and Republicans, partisans among my interviewees use slightly different language to describe the group to which one is responsible. Rather than refer to the collective as "society" or "the community," Republicans among my interviewees tend to say "everyone," "all of us," or "each other."[39] In a small, nonrandom sample, I cannot say whether this distinction would hold in the population as a whole. It is also difficult to say whether this apparent rhetorical difference has substantive meaning. Perhaps Republicans are simply more averse to words linguistically related to "socialism" or "communism." Alternatively, the difference of language might mean that Republicans and Democrats actually see the responsibility of taxpaying in different terms. Republicans may perceive the responsibility of taxpaying

[39] Only two Republican interviewees describe taxpaying as a responsibility to "society," compared to twelve Democrats.

as a kind of compact between individuals (e.g. "each other"), rather than a duty to the collective as a whole ("society"). But even if the linguistic difference were meaningful, Republicans do not always shun the notion of a group entity to whom one is responsible; Republican interviewees frequently described taxpaying as a responsibility to the nation.

Interviewees from both parties discuss taxpaying using the language of patriotism, in which the "group" is defined by the boundaries of citizenship. Aaron, a Democrat, sees taxpaying as "doing your part as a citizen," and Jason, a Republican, sees taxpaying as a responsibility to "the founding fathers," and to "your country." It is not only when I ask about responsibility that I hear these kinds of claims. Daniel, a former Marine, begins his interview by describing taxpaying as "the cost of being an American." In his interview, Joe is prone to lengthy tangents, including a long diatribe about tax avoidance as the equivalent of "shorting the country." In all, half of the interviewees, twenty-seven people, describe the responsibility of taxpaying in the context of support for the nation.

Though the quantitative data on this question is extremely sparse, it appears that the interviewees' attitudes about taxpaying and patriotism match those held in the country as a whole. In June of 1989, the *Washington Post* asked, "Can someone be patriotic and still cheat on their income tax?" 56% of Americans said "No." More recently, in response to a 2008 Greenberg Quinlan Rosner poll, 61% of respondents described paying a fair share of taxes as "very patriotic." Alone, one might suspect these survey questions are prompting considerations that Americans' might not automatically bring to mind; the interviewees' spontaneous explanations of taxpaying, however, confirm that taxation is indeed understood in civic terms.

Of course, one can use both civic and communitarian frames to discuss one's responsibilities. Indeed, twelve interviewees bounce between a civic and a communitarian vision of taxpaying. As Roy says, taxpaying is a responsibility to "ourselves, really, and to the United States." In all, the interviewees were almost evenly split between those who saw taxpaying as a civic or patriotic responsibility, those who saw it as a responsibility to others in the community, and those who used both civic and communitarian frameworks to describe the duty to pay taxes. But whether they define their community in civic or communitarian terms, the taxpaying responsibility is understood to arise from the individual's fellowship with others in that larger group.

Taxpaying and Fellowship

Interviewees see their responsibility to this collective as the result of their fellowship. As I discuss in Chapter 2, I use fellowship to mean the extent to which one perceives that one's interests are tied to those of others in the political community. Throughout the interviews, it is this sense of shared interest that interviewees use to explain the duty of taxpaying. As Jacqueline from Massachusetts says, "it feels fine" to be a taxpayer, because even though she doesn't love "paying extra," she does like "being connected with the larger whole of what it contributes to." One's ties to the group, whether understood as a community or a nation, are what makes taxpaying not only acceptable, but obligatory.

Interviewees used a number of rhetorical frames to describe their sense of fellowship. Some imagined a world without the public goods, and noted that an individual could not flourish in such an environment. Some described their own personal success and happiness as a result of their status as Americans. Others explicitly claimed

to benefit from goods that accrued to other people. Finally, a few interviewees responded in more abstract terms, explicitly stating that helping the larger community is a way of helping oneself. In each case, however, the rationale is the same: one pays taxes because one shares interests with the larger community.

In explaining why one pays taxes, some speak in broad terms about the value of living in the United States compared to a failed state or a state of nature. "If I want to go live in my shack in the mountains, I shouldn't have to pay anything. Nobody's helping me," Joe says. But in modern, complex society, Joe believes, "you can't expect some guy like me, who's an individual, to do everything on his own." Members of modern society owe something to one another, and therefore must pay taxes. Lawrence and Eileen make the same point, with reference to contemporary regions without a functioning state and civil society. Without taxes, Lawrence notes, there would be no one to make prevent someone "throwing me out of my house in the middle of the night and setting up a base camp of Al-Qaeda or whatever." Eileen says that responsibilities like taxpaying are what keep the United States from being a "Somalia type of place." Without the larger community, there is only chaos and insecurity for the individual.

Several interviewees explicitly make the point that caring for the community is in one's self interest. "To take care of your country is taking care of yourself," says Donna from Texas. "Taking care of your city, your neighborhood, your house is taking care of yourself." Jessica makes a similar point; because an individual is a "member of the group," taxpaying is "a responsibility to everyone else and also to yourself." Tracy uses a more concrete example. "If you don't pay for people to be decently educated then they're going to be drug addicts or they're going to come and break into your home," she says.

While Tracy's explanation is somewhat bleaker, she, Donna and Jessica agree that even an entirely self-interested person has the incentive to care for those around them. Or, as Alicia puts it, "You know, no man is an island. We are all in this together."

The Rationale for Taxpaying: Considering the Alternatives

In basing their understanding of the responsibility of taxpaying on a sense of fellowship and shared interest, the majority of interviewees avoided two alternative frames that one might expect people to adopt. For the interviewees, the reason one pays taxes is rarely explained as a fee for individual services, or as a simple obedience to authority.

The interviewees did not commonly see the taxpaying responsibility as resulting from individual benefits they receive. Under that logic, taxpayers would think like consumers, conducting a narrow cost-benefit analysis of their taxes against their use of public services. This is a common framing in economics research on taxpayer motivations. For instance, Attiyeh and Engle (1979) studied the motivations of voters supporting Massachusetts Proposition 2½, the 1980 measure that capped property tax increases. They argue that voters recognized "the implication of substantial reductions in government expenditures and voted to tolerate them" in exchange for tax savings.

But when asked to explain the reason one pays taxes, the interviewees did not usually adopt the language of *Homo economicus*. The rarity of this framing is particularly striking because our discussion of responsibility usually followed my questions about personal benefits the interviewees' had received, which one might predict would make individualized rewards (or the lack thereof) foremost in interviewees' minds. But only a

few interviewees follow this train of thought. Ralph is an exception; using the metaphor of paying for medical care, he does talk about taxes as a fee for individual services:

> Let's say they were in an emergency room or something and let's say that they claim that they can't pay it because it's too much, somebody is going to wind up paying it. I would say we have a responsibility to pay for services that we received. It's not always easy, maybe you have to make a payment plan with the hospital, but I think the responsibility is to do a fair part in paying for the services you received… You get the service you pay for it.

Sharlene seems to agree, arguing that, "taxes are to pay for services." But Ralph and Sharlene were rare among my interviewees in making this kind of fee-for-service claim central to their thinking about why one pays taxes. The other interviewees did not describe the responsibility of taxation with reference to a consumer's responsibility to pay for goods and services.

An alternative version of this same logic would be that taxation is a form of insurance against future costs. The difference between this rationale and the previous one is analogous to the difference between "peasants" and "bankers," as described by MacKuen et al. in their classic article on retrospective vs. prospective voting (1992). In this thinking, taxpayers consider not just their own current economic experience, as a peasant might, but also include considerations about the future, like a banker. Denise, for example, does seem to consider the possibility that even the economically comfortable might fall on hard times. "You never know when… you might need assistance," she says. But as a rule, the interviewees did not tend to think about taxation as an insurance plan in case they needed benefits later on. Again, the logic is one of shared interest, not individual cost calculation.

Survey data on this point is limited, but what exists seems to coincide with the idea that a cost-benefit analysis is not Americans' fundamental rationale for taxpaying. If

respondents believed that one paid taxes because of the individual benefits one receives or expects to receive, one would predict that opposition to tax avoidance to go down when respondents are primed to think about wasteful government spending. But this does not appear to be the case. In the early eighties, *Time* magazine asked respondents if they agreed with the statement, "Government spending is out of control, so there's nothing wrong with holding back a little bit on taxes." If fiscal citizenship were a purely economic calculation, one would expect respondents prompted to think of government as wasteful to be more likely to say that yes, avoiding taxes is ok. After all, the question implied that the product is not worth its price. But 80 percent of respondents disagreed, the same percentage that typically describe tax avoidance as wrong. The sentiment of tax responsibility does not appear to be strongly influenced by straightforward cost-benefit considerations.

Another rationale for taxpaying as a responsibility might be simply the fact that an authority demands it. Bonnie, for instance, quotes the Biblical parable in which Jesus tells his followers to give "unto Caesar the things which are Caesar's." What Bonnie takes from this story is a conviction that "people in authority are in place because God put them there," and therefore their laws should be followed. Bonnie seems to see taxpaying not so much as a civic or patriotic duty, but rather a simple obedience. But this kind of explanation was rare. In fact, respondents tended to respond harshly to both legal tax avoidance and illegal tax evasion. Asked whether, "If someone can find a legal way to avoid paying much in taxes, is it ethically right for them to do so?" more than half of respondents said no, it was not necessarily ethical. As Bridget says, "I don't think people

should be exempt" from paying their fair share of taxes just because "they can find a loophole around it." It is not merely the law that creates the taxpaying responsibility.

Again, there is some suggestive data that implies that the interviewees' conclusions are typical of the public as a whole. As we have already seen, tax compliance in the United States is higher than can be explained by enforcement. In addition, survey questions describing underpayment of taxes as "cheating" produces only slightly higher levels of opprobrium than the more neutral description "not reporting all income on your taxes." If taxpaying were a responsibility based in obedience to authority, one would presume that the clear violation of "cheating" to provoke more opposition than the quasi-legal and less negative "not reporting." But this is not the case.

In sum, interviewees explain the responsibility they have to pay taxes in terms of their shared interests with the community and the country as a whole. This rationale for taxpaying differs from several plausible alternatives: taxpaying as fee-for-services, as insurance, or as obedience to authority.

This is not to say that taxes are never considered in economic terms; of course, people usually prefer low costs to high ones. Anyone who has ever driven across county lines for a break on the sales tax, or waited for a state "tax holiday" to make a major purchase, has allowed economics to dictate their taxpaying behavior. Chapter 6 addresses how Americans think about the benefits they receive given their personal tax costs. But debates about how much one should pay should not distract us from the underlying philosophical commitment, the widespread consensus that one should pay at all. The rationale for taxpaying—the fundamental reason people provide for the paying of taxes—

is not about economic benefits. Americans ground their taxpaying in a moral conviction about their place in the community and their obligations to their fellow citizens.

Fellowship and the "Fair Share": Does Shared Fate Imply Equal Costs?

Though the interviewees believe that the responsibility of taxpaying falls on all adults in the political community, their sense of fellowship does not imply that most people believe tax obligations should be equal, like a poll tax, or even a flat proportion of one's income. The interviewees, like survey respondents nationally (Zelenak 2009), tend to be in favor of progressive taxation, with Democrats more supportive than Republicans.[40]

But survey results obscure competing considerations about progressivity.[41] On the one hand, the idea of a flat tax fits a vision of fellowship that requires equal commitment among citizens. On the other hand, in an unequal world, the interviewees recognize that the burden of a flat tax would fall heavily on the poor and middle class, something the interviewees see as unfair. Interviewees agree that hard work should not be punished. In fact, a major argument interviewees make for the progressive tax is simply that the wealthy—and especially the very wealthy—can afford to pay without hardship. The

[40] Some have doubted the extent to which survey questions are capturing real opinions about progressivity, arguing that a substantial percentage of people are not numerically literate enough to respond to the question in a meaningful way. Much of the analysis of this question is politically motivated, and uses data "the way a drunk uses a lamppost—for support rather than illumination" (Keene 1983). The best examination of public attitudes to progressivity comes from Zelenak (2009). He concludes that people do understand progressivity, though the *level* of progressivity Americans support varies with question wording. My research points in the same direction. The overwhelming majority of interviewees clearly understand the difference between, for instance, wealthy people paying more as a percentage and wealthy people paying the same percentage, but a higher amount. For instance, Gloria from Kansas considers a cost of a flat tax: "10% of $100 is a lot more hardship than 10% of a million dollars."

[41] These answers typically came in response to my question regarding whether or not wealthy people should pay a higher percentage of their income in taxes. See Appendix B for the precise wording.

result is that many of those supporting progressive taxation, and many of those who lean towards a flat tax, are quick to qualify their support.

The interviewees' hesitations about progressivity are heightened by a lack of attention to the effect of tax rates. According to Slemrod (2006), many people believe that the income tax is regressive, and a substantial portion of survey support for a flat tax comes from this fundamental misconception. In talking to the interviewees, it becomes clear why Americans—who recognize that income tax rates go up as one earns more money—can simultaneously believe that a flat tax might increase taxes on the rich. The income tax filing process, I find, leaves many interviewees far more focused on "loopholes" than on rates. The prominence of loopholes leads them to believe that the rich can evade a large portion of their tax responsibilities, no matter what nominal rate they are supposed to be paying. As a result, some of those who would like the rich to pay more are willing to trade higher rates for fewer loopholes, and those supporting a flat tax underestimate the magnitude of the policy change they are espousing.

Competing Principles of Fellowship and Work

In considering tax progressivity, interviewees struggle with two competing principles of fairness. First, in thinking of taxation as a civic responsibility, they prefer that taxpaying be a commitment that citizens make equally. Second, they believe that hard work should not be punished. For some, this means taxes should be aligned with one's ability to pay. In the context of income inequality, many interviewees struggle to find a system that would fulfill both of these values. As a result, their preferences about tax rates are subject to qualification and doubt.

Many interviewees like the principle of an equal tax commitment from all people. Army pilot Matthew, for instance, argues for a traditional flat-rate tax because "that way everyone's on an even playing field." Rosemary from California puts forward an even more extreme definition of equality. She likes the idea of a poll tax—not just a flat *rate*, but a flat *amount* paid by every adult. For Rosemary, a poll tax would mean that "we'd all be equal." The interviewees see taxation as a form of civic or community responsibility, one that ideally could be borne equally by all adults.

The ideal of equal civic commitment hits up against another ideal: that hard work should not be punished. Interestingly, this concern is raised both for those who support a flat tax, and those who argue for progressive taxation. Flat tax proponents focus on the effect of progressivity on the efforts made by the wealthy, while supporters of progressivity primarily emphasize the hardship a flat tax would impose on the poor.

Some see progressive taxation as at odds with the ideal of hard work being fairly rewarded. Bridget, for instance, says, "I think a flat tax across the board would be fair because if there's people out there who are busting their butts and working to make their lives better and to make more money, then I don't see why they should have to pay more." Gloria accepts moderate progressivity in taxation, but worries that raising taxes on the rich would mean they were being "punished for producing and creating."[42] Bridget and Gloria are among the most politically engaged of the Republicans I interviewed; Gloria is active in her local Tea Party, and Bridget has run for local office. But many

[42] An interesting avenue for future research would be to examine what it means to "work hard." Roy, for instance, talks about hard work as the reason people have earned their money. I followed up by asking, "Are there some jobs that you think are especially hard work?: Roy responded by saying, "Well, when I say "hard," I'm not referring to digging a ditch. I'm not referring to manual labor. I'm referring to, perhaps, the president of a company or an owner."

others adopted similar language. Stacy says, "I don't believe that people who have more money should pay more. I don't believe that someone should be punished because they have a little bit more than everyone else." Denise, a strong Democrat, agrees. Though she supports progressive taxation, she does not "want to punish people for struggling" to get ahead and make a good living. Rhonda draws on her own experience with the income tax to qualify her support for progressive taxation.

> When I was working in Nevada, I was working a lot of overtime and I was making a lot of money. Then I got a promotion and I was making less money because I was now in a new income bracket. So, coming from that perspective, I think that that's not so great. However, when you look at the whole picture, I do think that if you make more, then you should pay according to what you make.

Many interviewees, then, worry that progressive taxation punishes something that should be rewarded: hard work.

Others, however, use the same principle to make the opposite case. They argue that rates of taxation should be linked to ability to pay precisely because the wealthy have enough to be able to afford higher taxes without hardship.[43] In fact, the most common defense of progressive taxation is simply the fact that higher income people "can afford to pay more," as Marshall says, so the tax is not a punishment. Luis emphasizes the relative comfort of the wealthy, even after paying comparatively high income tax rates.

> It's not as if the government is taking away money that you can't do anything without. If us poorer people, so to speak, or middle class people can manage with what we have, then people who earn more should be able to manage with what they have after the government takes out their taxes.

The other argument occasionally put forward in favor of progressive taxation is the idea that wealthy people have, by definition, benefitted more from the society in which they

[43] In basing taxation on one's capacity to pay, these respondents (surely unknowingly) reiterate the arguments put forward by some of the earliest proponents of the progressive income tax. (Mehrotra 2014)

live. For Kyle, the rich "obviously used the system to their advantage to become successful and so paying more into the system that made them wealthy doesn't seem too ridiculous to me." But more people take the position of Tom, who says, "Bill Gates and Warren Buffett and people like that can certainly afford to pay a little bit more than people who are making $20,000 a year." The interviewees defend progressive taxation primarily in terms of ability to pay.

Thus the interviewees' competing ideals of equal fellowship and reward-for-work hits up against the reality of contemporary American income inequality. Patsy believes that the gulf between the rich and the poor would need to be "repaired," as she puts it, "before they can do the kind of tax that I think would be fair, which is everybody paying a certain percent." Some interviewees resolve this concern by imagining a flat tax for most people, with an exception for people at the extremes. James would prefer a flat tax, except for the "extremely wealthy"—those making more than "a million dollars a year." By contrast, Matthew would like a flat tax, except for its effect on those "trying to get up to a decent standard of living," which he defines as those making less than "maybe $60,000 or $70,000 dollars a year." Thus economic inequality is a stumbling block for the otherwise-appealing flat tax.

The corollary also holds true; some of the support for progressive taxation comes from interviewees concerned about economic inequality. Marjorie from Ohio comes to the same conclusion as Patsy, but from the opposite position; she begins by supporting a progressive tax, but believes tax rates could be flatter if there were greater economic parity between people.

> I think that taxes should be higher for people who are at a higher income level, but I really think that what we need to do is close the inequality gap and make it so that people have a better minimum wage that they were working for.

If wages were "more even," Marjorie concludes, "then everybody could pay more of an even tax and everybody would feel fair about it." Several left-leaning interviewees are familiar with some of the data on economic inequality, and cite it when they defend progressive taxation. Adam, for example, says that the wealthy should "pay a higher income tax," because "I mean, the top whatever percent—the top 65 earners in the world have half of the income or something like that."[44] Grace supports progressive taxation specifically because it is a way to "narrow the income gap."

The interviewees, then, weigh competing considerations about work in deciding their views on progressive taxation. The flat tax is seen as an appealingly egalitarian approach to the civic responsibility of taxpaying, but awareness of economic inequality leads many to doubt the feasibility of this policy. Proponents of the flat tax and of progressive taxation couch their arguments in terms of work being fairly rewarded, not punished.

Other Considerations About Work

Other potential considerations about work and reward are far less common. Almost entirely absent from the interviewees' discussions, for instance, is the traditional leftist argument that wealth can be confiscated from the rich because that money was unfairly extracted from working people. Marjorie, who describes herself as a strong Republican and supporter of Paul Ryan, is the only interviewee who makes this case, which she bases on her personal experience as a low-wage worker.

[44] Adam is likely referring to the statistic that the top 85 people in the world own the same amount of wealth as the bottom half of the world's population (Oxfam 2014).

> I think that people with more money should pay a higher percentage. A lot of that is because it seems like people who make a lot of money do so at the expense of people who don't. One of my biggest beefs is that for years, I worked in fast food industries. The top-level people, like the district managers and store managers and the franchise owners, all made good money. However, the people who worked there all day every day doing the dirty work didn't make anything. They made bare minimum wage.

Marjorie is defending the idea that rich people should pay more in taxes not simply because they can afford it, but because they have garnered their wealth by exploiting those who work for them. She goes on to describe at length the exploitation she saw in the fast food industry.

> They want you to be able to work whatever shifts that they want you to work. They want you to be more available. If they work you full-time, then they'll give you five days a week, but it's only a six-hour shift, so it's only 30 hours a week.[45] A lot of them don't even get that 30 hours. A lot of them only get 20 or 24 hours. Then when they try to work two jobs to make up for it, it's hard to work around two different schedules if both of them want you to be available at different times and stuff. […] The franchise owners are millionaires, but the people who are working for them and are actually there every day, cooking the food and washing the dishes and serving the customers, don't even make enough money to pay their bills. I feel like this is just government-approved slavery.

Marjorie's concerns about how the wealthy earn their money are striking in light of the far less militant arguments made by the interviewees who place themselves on the left of the political spectrum. Alicia describes herself as a "decidedly liberal, young, brown woman," who thinks Fox News provides "blatantly biased" news for "conservative, old white men." She is a strong proponent of tax progressivity. But compare her rationale to that of Marjorie's.

> *[Why do you think that people who earn more should pay more?]* It really comes down to what people really need to get by and live comfortably and have the things that they want and need. […] People who earn— you know, CEOs who

[45] Employing someone for thirty hours or less reduces costs in terms of overtime and benefits. See Sixel 2014.

> earn multi-million dollars, multi-billion dollars a year, that's their income, that's fine. They don't need that. I mean, nobody needs that much money to be comfortable and live comfortably. It's just like you're collecting money for the sole purpose of collecting and earning interest on it. And, that's all well and good, but there's so many who need so much. I don't see anything wrong with asking those people, or requiring those people, to give a higher percentage of what they make.

Even as she describes it as "collecting money," Alicia still describes the earnings of wealthy people, even extremely wealthy people, as "all well and good." She simply claims that, because the rich can pay high taxes and still be comfortable, they should pay more than the people who could not afford high tax rates. She does not argue that the wealthy did not earn what they receive; instead, she explicitly defends their success but argues that taxation does not punish them for that success.

The other argument about work that was occasionally made by the interviewees is about the effect of high earners on the broader economy. Roy says that taxing the rich "hurts our economy" because "they'll cut jobs or they'll lay people off or they'll raise the prices on products." Ralph worries a great deal about the "anti-rich mentality" he perceives in the contemporary United States. I ask him, if he were writing a book on taxation, what the most important chapter would be. He imagines a chapter illustrated by "somebody in a big tuxedo or suit and he's running and there'll be poor people chasing him. They're trying to steal everything he has." He notes that some rich people are "creeps," but "when they go on an airplane or a gambling casino or they go to a ballgame they're putting money into the vendors' pockets." Ralph sees spending by the wealthy as key to overall American prosperity.

Considerations about progressivity occasionally turn to economic theory about the effect of wealth concentration on the economy, or the possibility that very wealthy people

have acquired that money unethically. But aside from these relatively rare comments, most of the interviewees' comments about progressivity are focused on how to tax without punishing hard work.

Uncertainty about Progressivity

As they debate the competing implications of fellowship and work, many people who do state a preference for progressive or flat taxes also express doubts about their choice. Bonnie from Texas supports a flat tax, but as she describes how "it would work out, number-wise," she is unhappy with the results, both for someone making $100,000 a year and someone making $20,000 a year. "So, it may not be the best system, but I'm sticking with it," she concludes with dissatisfaction. When I ask Eileen, whose views are otherwise very liberal, about progressivity, she is also unsure.

> I'm not sure. I know you're referring to the flat tax, and I don't really understand how that works. Personally, I think, that, you know, the people that make millions of dollars and benefit from, you know, a lot of the stuff the taxes pay for, maybe should pay more, but, you know, I'm not really sure. I'm not knowledgeable enough on that, you know, so, I don't know, I'm not sure.

Denise, a strong Democrat who repeatedly complains about corporations not paying their share, is also circumspect about progressivity, worrying about upper-middle-class families with bills to pay. Even Ralph, who is so opposed to the "anti-rich mentality," is hesitant when asked about flat or progressive tax rates. He says,

> Oh well, that's something. Whenever I hear that in the news and I read about the flat tax, and what's that other one, the, I don't know, proportion. I can't think of the name of it. This is really tough. I mean whenever I think of that that really is tough.

Even those who have strong opinions about whether the wealthy are paying too little or too much express uncertainty when asked about tax rates.

How can people who have strong beliefs about taxes paid by the rich and the poor show such uncertainty when thinking about progressivity? As we will see in the following section, the experience of income tax filing draws the interviewees' attention to loopholes, rather than rates, and obscures the progressivity of the existing income tax system.

The Income Tax: The Salience of Loopholes over Rates

During income tax filing season, the filing assistance companies promote their fluency in the arcana of the tax code. TurboTax warns on its blog about the "8 Most Missed Deductions."[46] H&R Block tweets, "Vroom, vroom! That's the sound of you driving to the bank with your vehicle deduction. Do you qualify?" (H&R Block 2015) The annual ritual of income tax filing has an important impact on perceptions of the tax as a whole. In particular, the hunt for deductions, breaks and credits focuses my interviewees' attention on loopholes rather than rates.[47]

Deductions are a prominent part of taxpayers' thinking about the income tax filing process. Kimberly says, "It's stressful. I feel like even after it's done and over, I'm thinking, *What could I have added? What else could I have counted? What else could I have done?*" Adam, 26, doesn't mind filling out his income taxes, seeing it instead as "a little puzzle," figuring out how to be as "innovative" as possible to find savings. It is not

[46] From a blog post dated February 28, 2013 and credited to "Joe Taxpayer." (Taxpayer 2013)

[47] 143 million tax returns are filed by individuals and households each year. About 32 million of those returns are paper; the rest are online (Collins 2012). About 20 million people use H&R Block each year (Gelsi 2007). TurboTax has about 29 million customers annually (Carrns 2015). Even the IRS's own website has dozens of forms dedicated to exemptions, including both the relatively familiar, like the Earned Income Tax Credit, the Child Tax Credit, as well as deductions for medical and dental expenses or charitable contributions, as well as obscure provisions like the American Samoa Economic Development Credit, the Distilled Spirits Credit, and the Mine Rescue Team Training Credit.

only middle- and upper-income people who are seeking these deductions. Wilma, for instance, recalls vividly the year that she missed the cut-off for the Earned Income Tax Credit because she "made five dollars too much."

Many interviewees make the mental leap from their own small exemptions to the accounting tricks of the very wealthy. Rosemary talks first about herself going to "some kind of H&R Block expert," and then notes that the wealthy can afford to hire a "hotshot accountant" to "hide" their money much more effectively than average people. Lawrence agrees. "I know that I'm probably paying too much because of how I get my taxes done. The H&R Block lady is probably not the best at finding loopholes. That's probably not one of the classes that they attend."

Many interviewees, and particularly those concerned that the rich are not paying enough, see these loopholes as the reason some wealthy people are not paying their share. I asked the interviewees who they thought was paying too little in taxes. Grace says, "the rich pay too little because of all the loopholes they have." Michael agrees, saying, "I think the richest pays too little nowadays. They've got their resources to exploit all the loopholes and they end up paying too little."

Even when people raise concerns that seem to be about tax rates, they still conceive of the problem in terms of loopholes or exemptions. Tracy believes that the rich don't pay enough because investments are taxed differently from regular wage income. "I don't have money that I make money on," she says. "All of my money is taxable." Tracy is correct that investments are taxed at a lower rate. But she still sees this as a problem of "tax breaks and a lot of loopholes." Alexa is also drawn to exemptions, rather than rates, as the source of progressivity. She says she supports a flat tax, the same

percentage for everybody. But, she quickly adds, "Now what people get back I think should be geared towards your income level." Alexa imagines a progressive tax system with a flat rate; for her, it is exemptions and deductions that should allow poorer people to pay less than richer people. In my interviewees' understanding, then, the word "loopholes" includes a very wide array of policies, and is applied even in instances that might otherwise be understood in terms of a need to raise or lower the tax rate.

In all, twenty-eight interviewees talk specifically about "loopholes;" only two interviewees, Kenneth and Joe, both highly educated Democrats, talk about tax rates for the wealthy. Kenneth talks about tax rates on the wealthy being low, by historical standards. Joe says, "I don't know why we can't go back to the tax rates during the Clinton years." But comments like this are extremely rare.[48]

So convinced are people that the rich currently escape their income taxes that many believe a flat tax would be as or more progressive than the current system. Gabriel thinks a flat tax would hardly alter the amount rich people pay. "If the loopholes were closed and they were actually paying that percentage, as opposed to, you know, having the best lawyers and the best accountants that could find a way to not pay, then I think they would be paying about the same." Jessica goes further. "I think that, for example, a flat tax would wind up with the super-rich paying less but if there were no loopholes, I'm

[48] Moreover, no interviewees had a conclusively clear understanding of marginal rates. In the U.S. tax system, tax rates rise at higher levels of income, but each tax rate applies only to money you earned above the previous bracket. A simple example, ignoring credits and deductions, illustrates this point. If a single taxpayer had $10,000 in taxable income in 2014, she would pay 10% on the first $9,075 (the top of the lowest tax bracket), and 15% on the remaining $925. She would not pay 15% on her entire earnings. This means that those for whom the highest tax rate applied (39.6%) are not paying that percentage on their whole income; they are paying 39.6% only for the income above $406,750. Even the most sophisticated interviewees tended to think that top earners are paying the top rate on their whole income. For instance, Joe says, "When I was younger, the incremental tax rate was actually up to 90 percent. It was a real high bracket. Most of the people in that range must have had deductions. I don't think anybody collected a salary of $1 million and paid $900,000 in taxes." (Data on 2014 tax brackets from Erb 2013.)

not sure," she says. "They might end up paying more even it were a lower percentage." Thus the desire for wealthy people to pay more in taxes is focused on a preference for the closing of loopholes, rather than the raising of rates, to the point that some people who want the rich to pay more believe a flat tax might be the right policy solution.[49]

As we've seen, Americans largely agree that the fundamental rationale for taxpaying is a sentiment of fellowship, though they are uncertain about how that sentiment should be translated into tax rates. One source of this uncertainty is an income tax process that focuses attention on loopholes and exemptions, rather than tax rates. As a result, support for progressivity is muted even among those who would like to see the rich pay more. While attitudes about progressivity are conflicted, my respondents expressed much stronger opinions about another implication of fellowship. Americans have very strong opinions about who is and should be considered their "fellows." While progressive tax rates remain a second-tier consideration, the interviewees and survey respondents spend much of their time policing the limits of the political community with whom they share interests and to whom they owe allegiance.

"Us" and "Them": Policing the Borders of the Political Community

Up to this point, the idea of fellowship has been rather a rosy one—interviewees and survey respondents expressing a strong sense of civic duty and connection to the other members of their community. But there is another, exclusionary side to fellowship;

[49] An avenue for future research would be to examine how frequently questions of progressivity are raised, compared to the frequency with which interviewees claim that the rich are not paying enough. This could also be examined in survey data—how often do people who say the rich aren't paying enough also support a flat tax?

just as taxpaying is upheld as a necessary contribution to one's community, it is contested when outsiders are perceived as benefitting.

But before we turn to the more common exclusionary implications of fellowship, I want to pause for a moment to talk about the few people who express the most limited sense of fellowship: the four interviewees who deny that taxpaying is a responsibility. As I noted earlier, this opinion is exceedingly rate; in surveys, about 5% of Americans typically take this view. Because the population is so small, most surveys have limited statistical power to tell us much about these respondents. What is striking about the interviewees who hold this view, however, is the extent to which they do not see their own success as owed to the broader community. Instead, they imagine a far narrower group to whom they feel responsible, and imagine that this community can be supported with private charity, rather than tax-funded services. Though these interviewees hold extreme, and rare, views, the clarity of their thoughts reveal a phenomenon that is more general, will be explored in the following chapters—policing of the borders of the political community.

Throughout their interviews, Bridget and Sharlene are among the most persistently negative about taxation. As I noted earlier, Bridget accepts that taxpaying is a responsibility only to the extent that "government's made it our responsibility." Sharlene goes further, denying that taxpaying is a responsibility as all. Instead she describes taxation as "a punishment." Their antipathy towards taxation is understandable when one recognizes that they, unlike most of the other interviewees, perceive their self-interest as only tenuously connected to the interests of the broader community. With very little sense of fellowship, these inteviewees also feel little personal responsibility to pay their taxes.

Bridget and Sharlene perceive personal achievement as something that owes little to the community or the country as a whole. Bridget says she was raised with a strong sense of personal responsibility. "You work, you save for what you want. You don't take it from anybody. You want it, you save, you work your butt off for it. And that's what I did." Sharlene agrees that individual effort is what leads to success, rather than the support of a larger community. "You own your own destiny. You own your own fate and where you go," says Sharlene. "It may not be as easy as you would love or as easy as getting handouts and whatnot, but if you can't get it, you still have to get it. It's up to you." Neither Sharlene nor Bridget see the broader community as integral to their own success, or to the success of others.

As a result, Bridget and Sharlene tend to see their taxes as unreasonable seizures of their income from which they see little or no return. Without fellowship, taxation becomes mandatory charity from which they see no reward; unsurprisingly, both Bridget and Sharlene say they would rather make altruistic contributions voluntarily. Sharlene sees local voluntarism as the proper source of assistance and mutual aid. "It can be done in the communities where the needs are," she says. "We can come together and provide it." Like Sharlene, Bridget prefers charity to taxes. She has a very clear vision of this alternative version of social responsibility, based on her own early childhood experience.

> If we didn't have a tax system in place, one of these things would happen. Either everybody would be on their own and people who needed the help couldn't get the help and they would die or whatever, or the communities would band together like the neighborhood that I grew up in. When something happened to one person, it happened to you all… We had our house burn down when I was in fourth grade. And, our neighbors—we had several workers in our neighborhood. We had a mason person, we had a contractor… The contractor, our neighbor let us live in his basement for three months for free while they built us a basement. They built us our basement and then my parents saved and got the equity from their basement, and the land that they bought, to build our house, the house that I grew

> up in. So, that's what I would like to think what would happen is that America would get back to its roots and realize what's important is that you need to have a community.

Both Bridget and Sharlene both refer to "the community" as a group that should organize to provide benefits to its members. Neither makes a consistent libertarian claim of "every man for himself." Rather, they distinguish between this community to whom they feel charitable and the general population currently served by tax dollars. Neither Bridget nor Sharlene perceives a deep obligation to this broader public, because neither believes that their success is tied to that larger group.[50]

Bridget and Sharlene are exceptional in the extent to which their sense of fellowship with other Americans is limited. But most interviewees made some distinctions about which people were within their political community and which fell outside of those boundaries. One of the groups most commonly seen as beyond the bounds of fellowship were those people legally excluded from citizenship.

The Limits of the Political Community: Immigrants

When asked how it feels to be a taxpayer, one survey respondent had this to say:

> Like I am a normal citizen not some immigrant that our president wants to let in our country and keep up because they can't work and cant speak english and cant do anything but are tax exempt if they do find any work and our president wants us to keep up the million of illegal aliens in our country or at least keep their kids here and feed them and keep them up with tax payers money that should be used to pay our country debts but is instead used to keep up Obama's cousins^

[50] It is reasonable to wonder why people like Sharlene and Bridget have such different perceptions of taxpaying. Interviews are not a strategy that readily address those kinds of causal questions; and in this case, surveys do not provide much traction, either. As I noted earlier in the chapter, it is a very small percentage of people who do not see taxpaying as a civic duty. When one is interested in an opinion shared by only 5% of the population, one would need a very large survey to have the statistical power necessary to identify trends among these outliers. Data of this sort is not currently available.

As this quote would suggest, American attitudes about immigrants tap into strong feelings that often veer into xenophobia and outright racism. The opposition to immigration is often couched in terms of immigrants' supposed lack of contribution to the country, and specifically their presumed status as non-taxpayers.

Among my interviewees and survey respondents, immigrants were often described as participating in a zero-sum game with American natives; any benefits these non-citizens receive are perceived as a loss for the broader community. These sentiments are deeply felt; though I never asked the survey respondents or the interviewees directly about immigration, the issue was regularly raised. About 6% of the survey respondents volunteered that they are upset about benefits from taxation going to immigrants.

Most of these comments were framed in terms of the legal status of the immigrant, with comments aimed specifically at "illegal immigrants" or, often, "illegals." But these lines are blurry, as in the case of the survey respondent who is angry about "imagrents illegals poeple not ctizans."^ There is also a tendency to group immigrants with foreigners. A woman from Maryland writes, for instance, that she is angry about benefits accruing to "foreign people" while "Americans have to beg." Another respondent says, "I love my country. But there is to may outsiders here."^ Steve worries about spending that goes to "aid to countries that hate us, or to illegal immigrants." These rhetorical emphases, the mental slide between concern about immigrants and concern about foreigners, underscores the extent to which immigrants are symbolically excluded from the political community.

The connection between racial stereotypes and opposition to immigration is extremely well documented in social science (e.g. Burns and Gimpel 2000; Mendelberg

2001). These motivations are most evident in the small percentage of explicitly racist survey responses. Less than 1% of respondents made explicitly racist remarks, but these comments tend to veer between racial and national identifiers. A woman from Georgia, for instance, opposes tax money going to "sorry ass niggeres and white trash mexicans."^[51] Another respondent says, "I get pretty bitter sometimes, especially when I see our money going to fund Muslims." Comments like this were, predictably, more common among anonymous survey respondents than interviewees. But some of my interviewees reacted, albeit obliquely, to the possibility of being perceived as racist when discussing immigration. Bonnie, for instance, appears to want to distinguish herself from those whose views of immigration are racially motivated. As she is first venturing on the topic of immigration, she notes, "I'm half Spanish, by the way." Thus the interviewees tended to be somewhat self-policing on the subject of race, certainly more so than the survey respondents.

Nonetheless, my interviewees and survey respondents often express the conviction that immigrants (and particularly unauthorized immigrants) are not paying taxes.[52] Among the interviewees, immigrants were usually mentioned in response to my question regarding who does not pay enough in taxes. Aaron, for instance, notes that immigrants are often "paid cash for menial labor like landscaping," and therefore do not

[51] Some comments were also aimed at sexual minorities, as in the response of a 52-year-old man from Illinois who is upset that his tax money is supporting "Mexicans" and "lesbians." This respondent did not clarify how he imagined these groups to benefit from public spending.

[52] Legal immigrants, of course, face the same obligations to pay taxes as American citizens. Unauthorized immigrants are estimated to pay approximately 6% of their income in state and local taxes, only slightly less than their economic peers (and, because state and local taxes are on the whole regressive, they pay more, as a percentage, than wealthier people pay). Data from *Undocumented Immigrants' State and Local Tax Contributions* 2013. Unauthorized immigrants are also paying federal taxes, including an estimated $9 billion in Social Security taxes, though these immigrants not eligible for Social Security benefits in their retirement years (Loller 2008).

have to declare their income to the IRS. This view is commonly held among survey respondents, as well. Over fifty survey respondents oppose government services they believe are available to unauthorized immigrants; twenty-four of those respondents list no other kinds of spending they object to. A woman from Virginia is angry that "illegals" receive help though they "haven't paid any taxes in." As we've seen, being a taxpayer serves as a kind of shorthand for being an upstanding member of a community. And in this case, the inverse holds: those seen as non-fellows are understood not to pay taxes.

Conclusion

Taxpaying is almost universally seen as a responsibility, one that most interviewees rationalize using a logic of fellowship, or shared fate with the larger community. They balance an ideal of equal civic commitment with an awareness of economic inequality and a belief that taxation should not punish hard work. The support for progressivity is muted, however, by the relative invisibility of tax rates compared to tax exemptions. People who would like the rich to pay more in taxes focus on closing loopholes rather than raising rates.

More prominent than rates in Americans' thinking about taxation is the boundaries of their political community. A few interviewees express a very limited sense of fellowship; the interviewees perceive their own fate as most a result of personal effort, feel ties only to a very narrow local community, and deny that taxpaying is a responsibility. Most people feel stronger ties to the political community as a whole, and believe they have the obligation to pay taxes to support that community. But for many Americans, immigrants (and particularly unauthorized immigrants) are not a part of "us." This sentiment is often discussed in terms of immigrants not paying enough in taxes to be

able to make rightful claims on tax-funded benefits. These sentiments frequently overlap with more explicitly racist beliefs.

But immigrants are not the only perceived "non-taxpayers," and those other purported non-contributors are also seen as undeserving of tax-funded benefits. Chapter 5 examines which Americans are perceived as not paying taxes—a paradox in itself, given that taxation is a nearly universal experience.

CHAPTER FIVE

WHO DOES PAY TAXES?

As we saw in the previous chapter, Americans believe taxpaying is a civic responsibility, a responsibility that applies to "everybody that lives here in America," as James puts it. Though the interviewees do not all agree on the correct rate of taxation, that taxpaying should be universal is widely agreed upon. "Everybody needs to pay taxes of some kind," says Patsy.

Nearly every American adult pays some taxes, whether at the local, state or federal level (Davis et al. 2009, 2015). Nonetheless, many Americans are convinced that there is a class of people who do not pay taxes, a situation that makes taxpayers feel special—or especially burdened. "I feel like I'm contributing to the economy and the growth of our economy," says Roy of his taxpaying experience. "I like the fact that I am contributing in that way because there are so many who aren't," he continues.

In this chapter, I examine who sees themselves as taxpayers and who tends to underestimate the taxpaying population. I show that poor people are persistently perceived as non-taxpayers. I then examine the source of this misperception among my interviewees and survey respondents. I show how the taxpaying process encourages Americans to discount the expense of "low-effort" taxes, like sales taxes and payroll taxes, which are predictable, incremental and automatic. Moreover, for conservatives, the income tax is especially salient; Republicans are especially likely to focus on the income tax to the exclusion of other taxes they themselves pay, even when those other taxes are more personally expensive. The conservative spotlight on the income tax appears to leave Republicans especially prone to seeing low-income Americans as non-taxpayers, though

liberals hold this view as well. But not all Republicans experience this blind spot; ironically, it is high-information Republicans who most underestimate the breadth of the taxpaying population.

Perceiving Oneself and Others as Taxpayers

A great majority of Americans think of themselves as taxpayers, but believe that many others do not pay taxes. In my survey of 1000 U.S. adults, 88.1% of respondents answered "yes" to the question "Are you a taxpayer?" But these same respondents estimated, on average, that only 66.5% of adults in the United States are taxpayers.[53] There is, therefore, a "taxpaying gap"—people see themselves as taxpayers, but doubt the taxpaying status of others. These discordant views are summarized in Figure 3.

In looking at the figure, one might notice a slight bump in the frequency with which respondents choose percentages in the high forties or low fifties. This could simply be an artifact of people's preferences for round numbers—picking "one half" might seem a fair or balanced position, or it might be a number one would choose if guessing at random.[54] Alternatively, this bump could imply that respondents were remembering the widely cited statistic, made most famous by the 2012 Republican presidential candidate Mitt Romney, about the "47%" of Americans who do not pay income taxes.[55] Romney's

[53] I randomly varied whether one first saw the question asking about one's personal status as a taxpayer or asking one to estimate the general population of taxpayers.

[54] Respondents were not asked to simply choose a number between 0 and 100; they moved a slider bar with a range from 0 to 100.

[55] Romney said, "There are 47 percent of the people who will vote for the president no matter what. All right, there are 47 percent who are with him, who are dependent upon government, who believe that they are victims, who believe that government has a responsibility to care for them, who believe that they are entitled to health care, to food, to housing, to you name it. That that's an entitlement. And the government should give it to them. And they will vote for this president no matter what. And I mean, the president starts off with 48, 49, 48—he starts off with a huge number. These are people who pay no income tax. Forty-

phrase still echoed in a handful of the interviews conducted in early 2014. "I think Romney said something about more than half the population not paying taxes," says Grace.

If the fifty percent bump were politically motivated, rather than an artifact of round-number preferences, Republicans should be more likely to estimate that only half of the U.S. population are taxpayers. And indeed, this is very clearly the case. Figure 4 shows the partisan breakdown of respondents' estimates regarding who pays taxes. About a quarter of Republicans put the estimate of the taxpaying population at between forty and sixty percent; only 13% of Democrats pick an estimate in that range. The belief that half of Americans do not pay taxes appears to be most strongly held among Republicans.

seven percent of Americans pay no income tax. So our message of low taxes doesn't connect." ("Full Transcript of the Mitt Romney Secret Video" 2012)

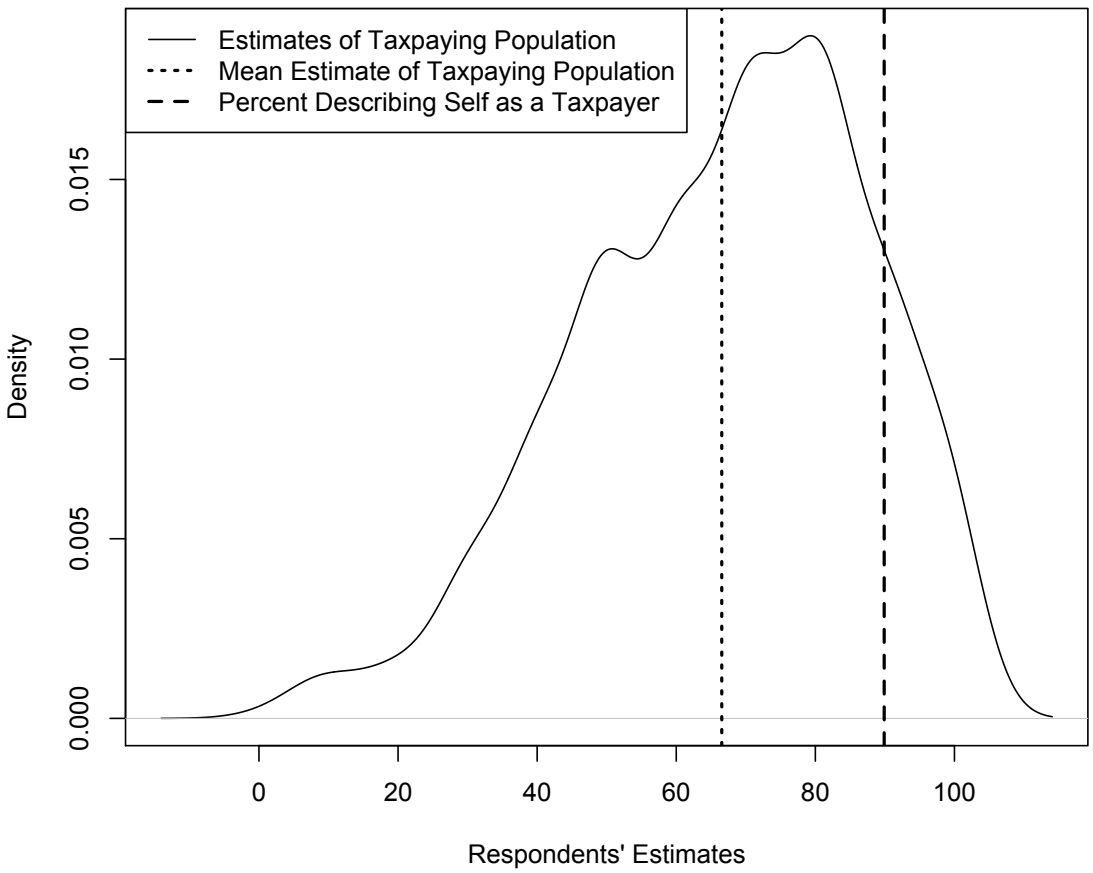


Figure 3: Discordant Perceptions the Taxpaying Population

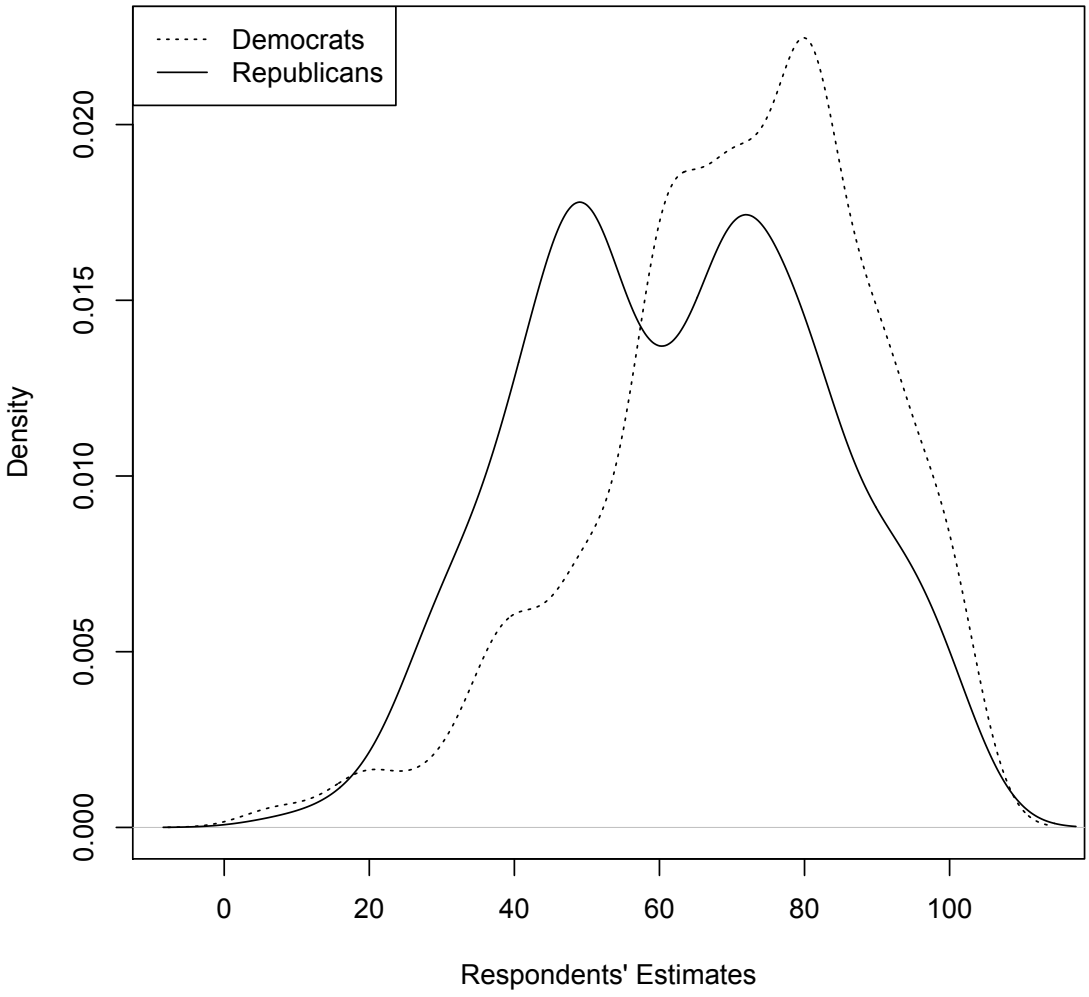


Figure 4: Partisan Estimates of the Taxpaying Population

A simple bivariate analysis does not show conclusively that it is partisanship driving perceptions of taxpaying. The following sections examine in greater detail who is more likely to perceive his or herself as a taxpayer, and what shapes estimates of taxpaying among U.S. adults. The results show that perceiving others as taxpayers is indeed highly partisan—but only among Republicans who seek out political information. By contrast, perceiving *oneself* as a taxpayer is primarily a reflection of one's economic status.

Perceiving Others as Taxpayers

In my survey and interviews, anger at supposed non-taxpayers was rampant. Asked how she feels about being a taxpayer, a Republican from Alabama writes, "I am barely taking care of myself and having to take care of those who don't pay taxes." An independent from South Carolina's very first thought about taxes is about "Stupid people who don't pay any." A Democrat from California writes that he doesn't mind paying his fair share, but "I don't like the idea that others don't pay their share." The belief is widely held that a large portion of the population is evading their tax responsibilities.

On average, Republican respondents estimate the taxpaying population to be eight percentage points smaller than Democrats do. But is this difference of perception really due to partisanship, or can it be ascribed to other demographic factors? Table 4 presents the results of a fractional logit regression of respondents' estimates of the percentage of U.S. adults who are taxpayers. Looking at the model on the left, one can see that Republicans and men imagine a far smaller percentage of Americans are taxpayers, even when one controls for their age, education, and economic status.

Table 4: Who Perceives Others as Taxpayers?[56]

Variable	Estimate (SE)		Estimate (SE)	
(Intercept)	0.83	*	1.16	*
	(0.14)		(0.23)	
Age	0.00		0.00	
	(0.00)		(0.00)	
Male	-0.29	*	-0.23	*
	(0.06)		(0.06)	
Education	0.02		0.02	
	(0.02)		(0.02)	
Married	0.04		0.05	
	(0.07)		(0.07)	
Employed	0.10		0.08	
	(0.06)		(0.07)	
Homeowner	-0.03		-0.02	
	(0.07)		(0.08)	
Household Income	-0.01		-0.01	
	(0.01)		(0.01)	
Republican	-0.27	*	0.30	
	(0.07)		(0.19)	
Conservative Ideology			-0.03	
			(0.02)	
Political Efficacy			-0.03	
			(0.03)	
Political Knowledge			-0.04	
			(0.03)	
Seeks Political Information			-0.02	
			(0.04)	
Sees Self as a Taxpayer			0.09	
			(0.13)	
Republican x Seeks Political Information			-0.19	*
			(0.07)	

Fractional Logit of Estimated Percentage of Taxpaying Population, *: $p < .05$

[56] Age is in years. Education: 6-pt scale, 0: less than a high school, 5: graduate degree. Household income 19-point scale, 1: less than $10,000 a year, 19: over $150,000 a year. "Political efficacy": 5-point scale for agreement with the statement "People like me have much to say about government." "Political knowledge": 3-point scale measuring whether the respondent could accurately identify the majority party in the House of Representatives, the more conservative of the two parties, and the Chief Justice of the Supreme Court. "Seeks Political Information": 4-point scale from 1, for those who never seek political information, to 4, for those who frequently seek political information. Other variables are all indicator variables.

But not all Republicans think few people pay taxes. The model on the right of Table 4 includes an array of additional political factors, including "Seeks Political Information." This variable measures the amount of political information the respondent claims to seek out, running from 1, for those who never seek political information, to 4, for those who frequently seek political information. The interaction term between "Republican" and "Seeks Political Information" shows that it is high information Republicans who pick low estimates of the taxpaying population, not Republicans as a whole. This finding helps support the hypothesis that elite Republican rhetoric about the "47%" has reached the Republicans who would be most attuned to those messages.

Thus partisanship appears to have a powerful effect on the perception of others as taxpayers. As I will demonstrate in the following section, there is not a correlation between partisanship and self-identifying as a taxpayer. Instead, seeing oneself as a taxpayer is primarily about one's economic status.

Are Poor People Taxpayers?

When I ask the interviewees what a taxpayer looks like, several people describe a "Tea Party"-style activist complaining that they are "Taxed Enough Already." Jessica, for instance, says that "people who refer to themselves as taxpayers" are concerned with "conservative politics, things like that." Joe thinks of "Mr. Middle America," but says, "I also think of somebody who's complaining about paying taxes." As Jessica and Joe might guess, conservative ideology is a predictor of identifying oneself as a taxpayer. But this is only one of many factors, and partisanship is not the driving force.

To see oneself as a taxpayer is primarily an assessment of one's own economic status. Table 5 shows the factors correlated with self-identification as a taxpayer. Survey

respondents who are employed, who are homeowners, and who have higher household incomes are especially likely to see themselves as taxpayers. Thus to be "a taxpayer" is not simply to pay taxes; it is evidence of relatively high economic standing.

As Table 5 shows, people who are working outside the home, either full time or part time, are more likely to describe themselves as taxpayers than those who do not earn a wage. Most of the interviewees agree that employment is a necessary criterion for taxpayer status. Asked to describe "a taxpayer," interviewees tend to imagine a working person. Eleven interviewees describe a taxpayer in this way. Amber, for instance, says a taxpayer is "a person that works and has a job," while Tiffany describes an "Average Joe working and paying taxes from their paycheck." Several people also ascribe specifically positive traits to the archetypal taxpayer. Chrystal sees taxpayers as "hardworking, honest and respectful." Erick says a taxpayer is "a citizen that works, a responsible person, someone who takes on the burden of keeping society going." Interviewees without a job tended to qualify their taxpayer status. Erick, for instance, is among the long-term unemployed. He is not a taxpayer "right now," he says. "But in the past and in the future I will be again."

Table 5: Who Perceives Themselves as Taxpayers?[57]

Variable	Estimate (SE)		Estimate (SE)	
(Intercept)	-0.20		-2.68	*
	(0.59)		(0.96)	
Age	0.01		0.01	
	(0.01)		(0.01)	
Male	-0.29		-0.60	
	(0.26)		(0.31)	
Education	-0.09		-0.18	
	(0.11)		(0.12)	
Married	0.77	*	0.77	*
	(0.32)		(0.36)	
Employed	1.80	*	2.09	*
	(0.38)		(0.46)	
Homeowner	1.03	*	1.11	*
	(0.30)		(0.34)	
Household Income	0.17	*	0.18	*
	(0.03)		(0.04)	
Republican	0.42		-0.44	
	(0.37)		(0.46)	
Conservative Ideology			0.29	*
			(0.10)	
Political Efficacy			0.34	*
			(0.15)	
Political Knowledge			0.26	
			(0.15)	
Seeks Political Information			0.16	
			(0.16)	

Logit of Describing Oneself as a Taxpayer, *: $p < .05$

[57] Age is measured in years. Education is a six-point scale from less than a high school education through a graduate degree. Household income is a nineteen-point scale from less than $10,000 a year to over $150,000 a year. "Political efficacy" is a five-point scale for agreement with the statement "People like me have much to say about government." "Political knowledge" is a three-point scale measuring whether the respondent could accurately identify the majority party in the House of Representatives, the more conservative of the two parties, and the Chief Justice of the Supreme Court. "Seeks Political Information" is a four-point scale from 1, for those who never seek political information, to 4, for those who frequently seek political information. "Male," "married," "employed," "homeowner," "Republican," "conservative ideology," and "sees self as a taxpayer" are all indicator variables.

Of course, many people pay their income taxes as a family, rather than as an individual. It appears that the effect of one's own employment on self-perception as a taxpayer is mediated by one's marital status, at least for women. Female homemakers married to a wage earner also tend to describe themselves as taxpayers, though they are not themselves employed. In Table 5, the variable "married" is positively correlated with describing oneself as a taxpayer; in models that do not control for marital status, men appear to be less likely to perceive themselves as taxpayers. What this implies, then, is that married women are more likely to describe themselves as taxpayers, whether or not they themselves are employed. Stella is a homemaker, and provides an example of the internal logic that explains this phenomenon. She thinks of herself as a taxpayer, even though she is "a little conflicted with that sometimes." When I ask why she feels conflicted, she says,

> Well, because I have no "income." My income, I'm a joint filer with my husband. But am I out there earning it? No. My husband's actually the taxpayer. But, I guess, I mean, when I talk about taxes I always say, "I" or "We."

Although she has some reservations, Stella still qualifies herself as a taxpayer because of her marital status. [58]

Homeowners are also more likely to describe themselves as taxpayers. Interviewees mostly talk about taxpayers in terms of their employment, but some do mention ownership as a criterion. When asked to describe a taxpayer, Steve sees a

[58] It is worth noting that interviewees think of a "taxpayer" as a man; at least, no one explicitly imagines a woman. In this context one can only speculate as to whether this is because of unconscious assumptions about gender that are specific to taxpaying—for instance, that it is men who work outside the home, or that fiscal matters are men's work—or simply because "male" is the neutral or default category in most Americans' thinking. (For a summary of the literature on male as a default category, see Merritt and Harrison 2006).

"homeowner." But, surprisingly, owning a home and having a job are not enough to ensure that a person believes him or herself to be a taxpayer. Household income is a significant predictor of self-identification as a taxpayer *even when controlling for homeownership and employment status*.

The interviewees agree: one must not only earn an income, but an income of a certain level, before one *really* qualifies as a taxpayer. Jacqueline is self-employed, but says that she is not a taxpayer "in the same way that I would think of someone who's got an $80,000 salary and a lot of larger material possessions." Grace works and considers herself a taxpayer, but adds, "I don't really pay that much in taxes." Marjorie also qualifies her status as a taxpayer. "I've never been rich to the point where I pay a lot like some people," she says, "but I still pay taxes."

It is not just low-income people who doubt their place as taxpayers; other interviewees explicitly or implicitly exclude the poor from their definition of the taxpaying class. Many interviewees agree that taxpayers are "middle class," a term which captures a wide range of economic experiences. Gloria, for instance, says "lower middle class" people are the sort she imagines as taxpayers. Others seem to set a slightly higher economic bar. Sharlene says a taxpayer "makes a decent salary." Jessica imagines an "accountant." Bonnie pictures a "guy in a suit with a briefcase, and he's walking to his job in downtown Dallas somewhere."

In my respondents' minds, those who qualify as "taxpayers" are not poor. As Lawrence says, taxpayers are not at "the lower end" of the economic spectrum, "because in my perception, [poor people] don't really pay a lot." In fact, two interviewees respond to my request to describe a taxpayer by complaining about low-income people who get

big refunds. “When they get their money back after a year,” says Matthew, “it’s like a big bonus for them and then go out and they waste it on something.” Stella is even more explicit. Most supposed “taxpayers” are not people who are really paying in, she thinks. Instead, she imagines “somebody that gets lots of credits and they don’t pay a lot!”

As these last two quotes would suggest, the emphasis on taxpayers as middle class seems intertwined with a focus on the federal income tax. Indeed, the federal income tax holds a privileged place in taxpayers’ minds, as the only tax that clearly qualifies one for “taxpayer” status. Those who pay other kinds of taxes are quick to downgrade their status to quasi-taxpayer, or deny being a taxpayer at all, even when those taxes impose a sizeable financial cost. A stay-at-home dad, Kyle at first says he doesn’t see himself as a taxpayer “because I’m taking care of my child.” But as he considers the question, he changes his mind.

> But I’ve paid taxes many years. I’m 39 years old and pretty much worked since the time I was sixteen and paid taxes. Well, you know, I do pay taxes! I pay sales tax every time I make a purchase or something. I’m being taxed that way.

Kyle’s hesitation is typical of other interviewees who pay taxes, but not the federal income tax. Eileen, who lives on her small farm in Washington State, says that she is “not on the same level as other people, because, you know, I’m not paying federal income tax, but I do pay taxes, so, I do think of myself as sort of a taxpayer.” Gloria also discounts her own taxpaying. She says she is “not really” a taxpayer. “I know I pay like the food sales and other taxes on items,” she continues. “But no, I benefit from taxpayers.” Gloria does not think of the sales tax as a negligible cost; in fact, sales and excise taxes are a very serious concern for her, particularly those that apply to her utility

bills. Despite the financial challenges that taxes impose, these taxes do not qualify Gloria as a taxpayer, at least by her own estimation.

Thus one's status as a taxpayer does not seem linked, at least in a straightforward manner, to the hardship of taxes' expense. Instead, taxpaying is a socio-economic status associated primarily with earning a large enough income to pay a substantial amount in income taxes. Why are the costs imposed by other forms of taxation minimized? I will argue that who is perceived as a taxpayer is heavily influenced not so much by the financial cost a tax imposes, but in the effort required to pay it. The emphasis on the income tax that results from the taxpaying process is strengthened for those most attuned to conservative rhetoric.

Taxes are Salient When They Are Arduous to Pay

Taxpaying itself is a major source of my interviewees' tax knowledge, both about their own tax obligations and about tax policy more broadly. But the information they receive is not perfect; tax procedure draws attention to some aspects of taxpaying while disguising others. In particular, the economic costs associated with easy-to-pay taxes are systematically discounted by my interviewees, while taxes that require effort to pay loom large in taxpayers' minds, even when their economic cost is small.

In calling a tax "easy to pay," I am referring only to the procedure by which it is paid, not the cost. I mean that the tax is (1) predictable, (2) occurring automatically and in small increments, and (3) with little or no paperwork on the part of the taxpayer. Thus a tax can be easy to pay, but also expensive. Most sales and excise taxes fall into this category, as well as payroll taxes for most wage earners.

Ease or difficulty of payment leads to misperceptions of cost. The payroll tax escapes nearly all my interviewees' notice even when it is the largest tax they pay. The cost of the sales tax is underrated by most middle- and upper class interviewees. Moreover, because the cost of the sales tax only becomes evident to these interviewees when an item is especially expensive, they tend to assume this levy falls lightly on the poor and heavily on the rich. By contrast, the income tax is arduous to pay—unpredictable, requiring initiative from the taxpayer, with extensive paperwork, and sometimes requiring a large lump sum payment. As a result, the income tax is highly salient.

The Payroll Tax: Familiar, Yet Invisible

The payroll tax affects almost every wage earner in the United States, and funds two of America's most well-known social programs: Social Security and Medicare. Nonetheless, the tax evades the notice of many of my interviewees and survey respondents, including those for whom it is likely the largest tax they pay. In this section, I compare what Americans think is their biggest tax to my own estimate of their largest tax responsibilities. I find that the respondents were, by and large, relatively accurate in their assessments of their own taxes—except when it comes to the payroll tax. When I ask people directly about payroll taxes, it is clear that most interviewees distinguish this tax from the income tax, and know what the tax is for. But regarding the tax itself, rather than its use, they tend to have very little to say—unless they are among those independent contractors who must calculate and pay their own payroll taxes. The design of the payroll tax makes it at once familiar and invisible.

I asked both my interviewees and my survey respondents to guess which tax made up the biggest part of their budgets. In both the survey and the interview, the question was open-ended and came before any specific taxes were mentioned by name; I did not provide a list of taxes to choose from because I wanted to hear what was on the respondents' minds without any prompting. Survey respondents were asked to write an answer in a text box, rather than selecting from a multiple-choice list. For instance, a 62-year-old unemployed man describes "sales taxes on taxable purchases" as his largest tax expense, while a 33-year-old woman from Florida writes, "Income taxes, my husband works 80+ hours a week for them to take almost 1/4 of it away."

Among interviewees and survey respondents, by far the most common response was the federal income tax, an answer volunteered by twenty interviewees (41%), and 38% of survey respondents. Thirteen interviewees (27%) chose the sales tax, compared to 19% of survey respondents. Less common was the property tax, chosen by 12% of interviewees and 17% of survey respondents. Very few people either directly mentioned payroll taxes or spoke in general terms about the taxes on their paycheck — only 12% of interviewees and 7% of survey respondents.

How accurate were these assessments? To answer this question, I combined the data about survey respondents' economic and family life with existing tools for estimating Americans' taxes. For each respondent, I have self-reported information about their household income and its sources, their employment, their marital status, number of dependents, and whether they own their home. To estimate the federal income and payroll taxes paid by the survey respondents, I relied on TAXSIM, a program from the National Bureau of Economic Research that calculates federal and state income tax

liabilities from survey data. To calculate sales tax levels, I turned to the Institute for Taxation and Economic Policy's "Who Pays," a report detailing the average level of taxes paid by state for taxpayers in each income quintile. For property taxes, I relied on county-level data from the Tax Policy Center. (For details of my tax estimation process, see Appendix C.) I brought this data together to estimate how much each respondent paid each year in federal and state income tax, in payroll tax, in sales tax, and in property tax, and compared these results to their own assessments of their largest tax responsibilities.

Table 6 compares the survey respondents' perceptions to these estimates. The rows represent what respondents thought was their biggest tax; the columns represent my estimate of their actual largest tax. For instance, where row 1, "Income," intersects with column 2, "Sales," we find people who perceived the income tax as their largest tax but likely pay more in sales tax. Respondents included in the shaded boxes along the diagonal were "right" about their biggest tax; their perceptions were confirmed by my calculations. Those outside of the diagonal were "wrong"; according to my estimates, a different tax was actually costing them more money. In each box, I note the percentage of people in that column who perceived a given tax as biggest; the percentages in bold represent the plurality perception in each column. In the top left box, for example, we can see that 65% of people who I estimate pay most in income tax correctly perceive the income tax as their biggest tax. By contrast, looking at the bottom right square, we find that only 11% of people who I estimate pay most in payroll taxes thought the payroll tax cost them the most. People who pay most in payroll taxes most commonly perceive the income tax as their largest tax.

Table 6: Perceived vs. Estimated Taxes[59]

		Biggest Estimated Tax (estimated using TAXSIM / ITEP)			
		INCOME	SALES	PROPERTY	PAYROLL
Biggest Perceived Tax (perceived by respondents)	INCOME	**65%**	30%	38%	**40%**
	SALES	13%	**47%**	20%	23%
	PROPERTY	18%	17%	**41%**	26%
	PAYROLL	4%	6%	1%	11%
		100%	100%	100%	100%

[59] For the details of my procedure of tax estimation, please see Appendix C.

There are several striking things about Table 6. First, and perhaps reassuringly, a plurality of respondents was correct in their assessment of the biggest tax they pay.[60] Second, people clearly overestimate their income taxes. Finally, very few people took their payroll taxes into consideration. In fact, the vast majority of people who pay most in Social Security and Medicare taxes think another tax costs them more money.

First, let's look at those who knew their biggest tax responsibility. 47% of respondents who pay most in sales tax correctly identified this tax as the biggest tax they pay. These respondents tended to be much poorer than other respondents; their mean estimated household income was about $20,000, compared to more than $50,000 for other respondents ($p<.01$). They are also much less likely to be employed ($p<.01$), and more likely to report receiving Social Security disability ($p<.06$). Over all, it is the non-working poor who recognize the sales tax as the largest tax they pay.

Looking at the interviewees who correctly identified the sales tax as the largest tax they pay sheds light on why the sales tax is especially important for them. Very poor people experience tremendous stress making the day-to-day purchases that even slightly wealthier people do not think much about. Asked the biggest tax she pays, Marjorie, who describes herself as "poverty-stricken," says, "I would say it's sales tax. When I go to the store, I'm pinching pennies all the time because we never have enough food and everything." Rosemary, a disabled woman in California, says, "I'm keenly aware if I go buy food. It's bad enough that I'm trying to buy a value meal and paying 99 cents here for this and 99 cents here for that and then I have 50 cents for tax. I'm aware of that."

[60] This is particularly true when one takes into account that some of the error is mine, not theirs. Appendix C outlines the steps I took to maximize the accuracy of my estimates, but undoubtedly some percentage of people I classify as incorrect about their tax responsibilities will have unusual tax circumstances that my survey did not detect.

Several of these low-income interviewees spoke knowledgeably about which items are subject to sales tax, and which are not. “In Texas you don’t have to pay tax on food unless it’s served,” explains Donna. My lowest-income interviewees were certainly aware of the daily costs they incur.

As with the sales tax, the plurality of those for whom property taxes are most expensive correctly identified the property tax as their largest tax responsibility. These respondents are older than others in the survey ($p<.00$); seniors are more likely to own their homes, and are also more likely to be retired and therefore free from the bulk of income and payroll tax responsibilities. Two interviewees who fit the profile are Joe and Steve, economically comfortable retirees who correctly identify the property tax as their major tax expense. As Joe noted in his interview, his income taxes are very low because, “I’m collecting Social Security now.”

The category with the highest level of accuracy was people who correctly believed they paid most in income tax. This result is likely a confluence of several factors. First, it is high-income people who pay the most in income tax, and these respondents might be imagined to have higher financial literacy to aid them in their assessments of the taxes they pay. Respondents who correctly perceive the income tax as their largest tax are wealthier than the rest of the interviewees, with an average reported household income of over $80,000, compared to less than $50,000 for other respondents. Among the interviewees, Kenneth, an attorney, falls into this category, as does Stella, whose husband works for a defense contractor. Some were not quite as well off, but earned a comfortable salary for a single person without children. Alicia, for instance, works in regional sales for a well-known national department store chain.

Moreover, the income tax is extremely noticeable because it is difficult to pay. As a result, people are likely more aware of their income tax payments than other kinds of tax payments. But this also, it appears, leads many people who do not pay that much in income tax to overestimate their income tax responsibilities. When people misidentify their biggest tax, it is usually because they think the income tax is larger. Of the people who got their biggest tax wrong, almost half chose the income tax instead.[61]

In sum, though many people think they pay more in income taxes than they actually do, a plurality of those who pay most in income, sales, and property taxes correctly assess these costs. But the payroll tax is a different story. Only eleven percent of survey respondents correctly guessed that payroll taxes were their largest tax responsibility. Compared to the other taxes, this is a strikingly low level of accuracy.

One simple reason people might underrate their payroll tax is because half of the payroll tax is paid by the employer. Employees never see this part of the payroll tax, though this component likely lowers wages to some degree, and is therefore also "paid" by the employee. But in my chart above, I exclude the employer-paid component of the payroll tax. To provide a fairer test for the respondents, who perhaps might not reasonably be expected to know about the employer contribution, I took into account in my estimates of the "biggest tax" only the part of the payroll tax that is visibly removed from the employee's paycheck. Even with this comparatively low bar, people do not know that the payroll tax is the largest tax they pay.

Alternatively, maybe people do not distinguish payroll and income taxes, since they are both typically withheld from wages—or perhaps, they don't see Social Security

[61] My process for calculating people's tax responsibilities itself tends to overestimate how much people pay in income taxes. So the respondents' rates of income tax overestimation are measured conservatively. See Appendix C for more information.

and Medicare payments as a tax at all. But this does not appear to have been the case. Asked what taxes appear on their paystub, 69% of survey respondents recall Medicare or Social Security taxes, compared to 73% of respondents who list the income tax (p=.10). The interviews confirm that the Social Security and Medicare taxes are no mystery to taxpayers. I asked twenty-two of the interviewees about the taxes on their paystub; nineteen not only recalled the payroll taxes as separate from the income tax, but named Social Security or Medicare as the purpose of the payroll components.[62] When the interviewees say their income taxes are highest, they do not seem to be confusing income and payroll taxes, and they do clearly recognize payroll taxes as a kind of tax. Nor do they see Social Security and Medicare taxes as a contribution to a personal account; interviewees knew that these are taxes that pay for current retirees.

Paradoxically, then, the payroll tax is both well understood and invisible. When asked, interviewees can explain the tax; they just don't think about it much. When I ask the interviewees directly about the payroll tax, I heard plenty of opinions about Social Security and Medicare, but almost nothing about the tax itself. People had very few opinions about the payroll tax rate, structure, cost, or payment process.

The gas tax is a useful point of comparison. Interviewees would often mention that gas taxes were used to maintain the highways. But they would also talk about the tax directly—saying, for instance, that they thought it was too high, or did not like that it was folded into the price of gasoline. Amber, for instance, comments that the gas tax falls

[62] Two others interviewees were also asked what taxes appeared on their paystub, but had a paystub on hand and read it aloud to me, so I could not judge which taxes they would have recalled without a reminder.

especially heavily on certain people, which is unfair when "it's their job if they drive a truck or something." The gas tax is discussed both in terms of its collection and its use.

But almost no one talked about how or from whom the payroll tax is collected. One of the very few exceptions is Patsy, a strong Democrat who says she has only recently become interested in politics and has been "doing a lot of reading." She talks about the need to raise the cap of Social Security contributions for high earners. But for most people, the structure and rules of the payroll tax are simply invisible. As Tracy puts it, "I haven't really thought about that one as much."

Elements of the taxing process itself appear to reduce the visibility of payroll taxes. First, the taxes appear on one's paystub, but are often below the eye-catching federal income tax. For some people, the income tax may appear to be a larger expense than it is, since refunds at the end of the year will reduce their tax liability. Angel, for instance, is one of the interviewees for whom the payroll tax is likely his largest tax. Asked about the taxes on his paycheck, he remembers the state and federal, and then says, "The other ones are a little smaller though. So, they're kind of negligible to me other than the big ones."

In addition, most people do not have to take any active steps to pay their payroll taxes, a process that might draw greater attention to the payment. The only interviewee for whom the Social Security tax is major concern is Tom, who has until recently been working as an independent contractor. "And then for that whole period of time, my taxes were so complicated," he says, describing the process of calculating and paying his own payroll taxes. "I couldn't do them myself." Tom talks about the Social Security tax vastly more than any other interviewee, raising the issue five times over the course of his

interview. The only other person to talk about the Social Security tax on more than two occasions was Stacy, another independent contractor.

From the interviewees' responses to the question about which tax is biggest, and their later comments when asked directly about the payroll tax, it seems likely that its design helps keep the payroll tax out of sight. But the payroll tax is not the only tax whose visibility appears to be reduced because of the process by which it is paid. Though the interviewees were more aware of the sales tax than the payroll tax, the regressive implications of the sales tax were largely invisible to my respondents. In fact, many interviewees approved of the sales tax because they perceive it as a progressive tax.

The Sales Tax: Wrongly Understood as Progressive

Many interviewees said the sales tax was something they rarely, if ever, think about. As Denise says, "The sales tax doesn't bother me as much because I feel like it's just something that is." Asked which tax he thinks is best, Angel says, "probably the sales tax because I don't notice, in all honesty."

Part of the convenience of the sales tax is that it is assessed in small increments on a regular basis, blending into an item's total price. For that reason, most interviewees see the cost of the sales tax as "nominal," as Dawn puts it. Amber agrees, saying, "You just pay it every time you go to the store and you're expecting to pay so it doesn't hurt as badly." The cost of the tax also gets diluted by the pleasure of a new purchase. Ralph says, "I would probably say that maybe the best tax is if I go into a store, let's say, and I buy a physical product and I pay a tax, at least I'm getting something out of it." Stacy lives in New Hampshire, and only pays sales tax out of state. Asked about the sales tax, she thinks about the total cost of her purchases. "It was very expensive to shop anywhere

in Massachusetts. Everything's expensive. In Florida, I don't mind paying taxes because everything is much cheaper." Stacy considers the cost of taxes only in the context of the total price of items; Massachusetts prices are high, and therefore taxes more salient, while in Florida prices are lower, and taxes more acceptable.

But the sales tax becomes extremely visible to my interviewees when the purchase is large. Early in the interview, I asked people to describe an experience with taxation that made them think about taxes; eleven respondents talked about the surprise of the sales tax on a large purchase. Angel says, "I bought some shoes and they were, maybe, one fifty, and then the price just jumped up to like—, I forget what the tax was, like one-seventy or one something like that. So, usually on big purchases is where I see like, tax come into play." Gabriel agrees:

> When I bought a car, you know, I guess you don't realize how much taxes really are until it's a big purchase like that, and the difference ends up being a couple thousand dollars… that's probably when I realized that sales taxes actually make a difference, and if I were to look at all of my purchases for the year and how much I paid in sales tax, that that's actually a pretty good chunk of change and not just, you know, the extra dollar with groceries.

For most interviewees, then, the sales tax appears to be a small and reasonable expense, except perhaps when a purchase is very expensive. What interviewees appear to take from this experience, however, is a perception that the sales tax costs little to the poor, and a great deal to the rich.

In reality, the sales tax falls in percentage terms very heavily on the poor. Nationally, the poorest 20% of Americans spend an average of 7% of their income on sales and excise taxes; those in the top 1% spend less than 1% of their income on these taxes.[63] This fact was most apparent, of course, to the poor themselves; as I have already

[63] For more on the regressivity of state taxes, see Davis et al. 2009, 2015.

discussed, my poorest interviewees knew that the sales tax is the largest tax they pay (Table 6). Many others on the lower end of the income ladder also worry about these costs. Alexa lives in Mississippi, where groceries are subject to sales tax. Her family was once on food stamps, but they are earning a little more these days, since her husband got a new job. The sting of the grocery tax is still fresh in her mind. "When I go visit my parents in Dallas, I'll still go grocery shop," Alexa says. "Anything that I can load in the back of my car and bring home with me to not have to pay an extra 8% when I get back home."[64] As Newman and O'Brien (2011) argue, "those who can least afford it face a heavy burden."

But my interviewees who were more economically comfortable rarely recognized this reality. Though many people referred to their own surprise at the cost of the sales tax when they were purchasing something large, few made the leap to imagine the effect of the tax on people whose budget is small. Instead, they thought the sales tax to be especially expensive for those at the top of the income spectrum—the people who regularly buy big-ticket items. "I guess the rich will buy heck of more luxury stuff or whatever that they'll get taxed on," says Grace, a student in California, "whereas I won't buy an expensive TV set or an expensive computer." Lawrence, a hairdresser in Michigan, says, "If you're buying a $2,000 Louis Vuitton bag to match every outfit, that's more than my sister's purse from the Gap." The interviewees focus on the effect of

[64] Still, the total expense can be surprising. Throughout her interview, Alexa had shown herself to be exceptionally adept at mental arithmetic, so I asked her to give me a rough estimate of how much she spent on grocery tax each year. "Well, I spend about $500 in groceries in a month, let's see times 7.25%... probably a good 500 dollars" a year, she concluded with audible surprise. "Yes and that's a whole lot. I never really think about it that way. So, yes, that's a lot of money actually." Alexa had previously guessed that the sales tax was the biggest tax her family paid, but even so, the total was not something she had taken into account.

the sales tax on conspicuous consumption, rather than the daily increment taken from necessities.

This impression of the sales tax led many strong proponents of progressivity to endorse one of America's most regressive taxes. Asked which tax he thinks is best, Kyle, a stay-at-home dad, says,

> I think I'm going to go with sales tax and the reason why is because I think the sales tax is an equalizer in the sense that you can't afford to buy a lot of things, you're not being burdened with a lot of taxes. Whereas if you have wealth and the means to make large purchases, you're going to pay a large amount of taxes so it keeps things equal.

Michael feels the same way. He says, "as far as the regular income tax goes," he believes in a progressive tax. But if we had a national sales tax instead of an income tax, he believes, progressivity would not "be an issue" because "the people who bought more would end up paying more." Of the thirteen interviewees most concerned about progressivity—those who said the rich weren't paying enough both in their survey and their interview—more than half said the sales tax was the best tax. If anything, these interviewees expressed *higher* support for the sales tax than other interviewees, less than a third of whom named the sales tax as best.

The explanation for this misperception is not—or at least, not entirely—a failure to grasp the idea of progressivity. As I noted in the previous chapter, Zelenak (2009) concludes that a majority believe in progressive taxation whether one asks the question in dollar amounts or as a percentage. This finding holds true in my survey sample as well; most interviewees clearly distinguished a flat tax from a progressive tax. For instance, Gloria from Kansas considers the cost of a flat tax: "10% of $100 is a lot more hardship than 10% of a million dollars." Only a very few of my interviewees, mostly at the lowest

end of the education spectrum, seemed unable to make this distinction. Those seeing the sales tax as progressive do not appear to have been especially confused as to the meaning of progressivity. Michael, for instance, talks knowledgeably about how tax rates rise with tax brackets, and worries that these brackets might not be "granular" enough.

If Michael knows what a progressive tax is, why does he believe the sales tax falls heavily on the rich? What he fails to recognize is simply the fact that the poor spend nearly all of their income, while the rich have enough money to save. Or, as Daniel puts it: "If you go from making $30,000 a year to $150,000 a year… you might eat more fancy," but that "doesn't make it so that your grocery bill is five times as great." Daniel is one of the only interviewees to recognize that consumption does not scale with income.

Thus, the sales tax is not always invisible. In some instances, when one is very poor or when one is purchasing an expensive item, the sales tax increment no longer feels small and predictable. This differential visibility leads middle- and upper-income people to assume the sales tax costs little to the poor, and a lot to the rich. By contrast, the income tax is highly salient to all the interviewees.

The Income Tax: Highly Salient, Highly Partisan

The income tax filing process is one of the most salient aspects of American taxation. The paperwork is extremely arduous; taxpayers spend about 3.5 billion hours each year working on their tax returns, an experience that surely raises the "tax consciousness" of the American people (Zelenak 2013, p. 2-3). So central is the income tax filing process to American public life that one question on the U.S. naturalization exam for new citizens, alongside those asking about the Declaration of Independence and

the branches of government, is "When is the last day you can send in federal income tax forms?" The income tax reaches the status of Americana.

No surprise, then, that the income tax is at the forefront of nearly every interviewee's mind. I began the interview by asking each of the interviewees, after they introduced themselves, to tell me what they first thought of when I said the word *taxes*. For most people, their first thoughts involved the taxes on their wages, rather than the taxes on purchases or property. Thirty-one interviewees explicitly mentioned taxes on their paychecks in their first thoughts. When I asked my survey respondents the same question, the income tax was by far the most commonly cited tax; four times as many people referred to the income tax than to the sales tax.

But all aspects of the income tax are not equally noticeable. As we already saw in the previous chapter, the impact of exemptions is more obvious than the impact of rates. This holds for exemptions available to low-income Americans; these credits are far better known than have previously been assumed by social scientists. Once again, the tax filing process helps reinforce perceptions that the poor do not pay much in taxes. But partisanship also plays an important role in this perception. The prominence of the income tax is especially high for Republicans.

How "Hidden" Are Low Income Tax Credits?

As we saw in the previous chapter, the filing process emphasizes exemptions over rates. In the existing literature on the visibility of government programs, however, it is argued that two exemptions—the Earned Income Tax Credit and the Child Tax Credit—are largely invisible (Howard 1993). I find that this is not the case; these tax credits available to low-income working people are well known. Americans are quite aware of

these tax credits, and know they reduce the income tax obligations of low-income workers. As we saw with the sales and payroll tax, the income tax filing process encourages taxpayers to minimize the contributions of the poor.

While tax credits for low-income people may have operated below the radar in the early 1990s, and may still not be recognized as social programs *per se*, they are nonetheless widely recognized as programs that redistribute income towards low-income working families. Personal familiarity with the Earned Income Tax Credit and the Child Tax Credit was quite high among my survey respondents. 38% of respondents believed that they had received one or both of the credits, and 42% of respondents said they knew someone outside of their household who had benefitted from these policies. In all, 56% of respondents said they had personal experience with the credits or knew another household that had received them.

Of course, saying "yes" to a survey question does not necessarily constitute a high level of awareness. Do these survey respondents actually know much—or anything—about the EITC or the Child Tax Credit? And would people spontaneously recall these credits, if not prompted by a survey? I find that my survey respondents who claimed to be familiar with the EITC or the CTC had relatively accurate understandings of how the policies worked. Moreover, many interviewees volunteered their thoughts about tax credits for low-income people. Thus these policies are far more completely recognized than the literature would lead one to believe.

Asked how the EITC and CTC affected their families, self-reported recipients showed that they knew that receipt of these tax credits depend on income and the number of young children one has. "The EIC meant I paid less in taxes that year, which helped

because I was only able to work part-time due to increased illness, and was struggling to keep up with bills," comments a 45-year-old woman from North Carolina. The respondents also understand that the EITC is primarily aimed at parents. A 61-year-old woman from Texas notes, "it really helped at the time to put groceries on the table when I had young children." Several others refer to their status as single mothers, including a woman from New York who says that the EITC "gave me extra money especially when my ex was not supporting his children."

As these comments would suggest, many respondents were not currently qualifying for the EITC, but recalled receiving the tax credit in the past. A 58-year-old man from Massachusetts says, "when I qualified I made less than $10,000 annually." Now, he says, the EITC has no effect on him. In fact, most EITC recipients qualify for only a year or two,[65] and several respondents knew that they were near the cut-off for receipt of the credit. "It gives me more money which I am glad [about]," says a 57-year-old from Illinois, "but what scares me is when I don't get this earned income anymore. We call tax time 'catch up with our bills.'"

That the EITC is often a temporary boon might reduce recollection of the benefit; a one-time tax refund might not stick in the mind the way a long-time recurring benefit would. But even when they had not received the credit in years, respondents remembered their receipt of the credit and often what they had used the tax credit for. A West Virginia woman no longer qualifies for the benefit, she says, but when she did, she used the money "to catch up on utility bills from winter." Other survey respondents said they spent their tax credit on appliance and home repair, paying down debt, or funding the

[65] For more on the impact of the Earned Income Tax Credit, see Marr et al. 2015.

family vacation. A 39-year-old man from Maryland put his tax credit towards future college expenses: “I put that money to my son’s 529 plan,” he says.

In sum, EITC and CTC recipients expressed high levels of awareness of the credits, and their qualitative comments reveal a relatively solid understanding of these policies. They recognize that these tax credits are based on one’s income and dependent children, and they often recall the details of how this credit helped their family. Moreover, the quantitative data helps confirm the respondents’ open-ended remarks. Lower-income and employed people, and those with children, were all more likely to report that they had received one of these credits, as one would expect if people were correctly recalling the credits for which they qualify.

It is possible that the EITC and CTC are visible to beneficiaries, but hidden from those who do not receive the credit themselves. But non-recipients frequently showed their awareness of the policies’ basic outlines: an income support for working families with low wages. 53-year-old woman from New Hampshire says, for instance, that, “For families that just barely get by I think it’s a great idea it gives them a little extra.” A 35-year-old from California says the EITC is “more useful” than “just doing welfare or some other programs.” A 45-year-old man from Florida is clearly aware that the credit is refundable—that is to say, that one can get money back even beyond what one has paid in income taxes: “it not fair for u to give tax credit to people if they pay low income taxes or none at all.”^ Others object to the fact that the EITC has higher income limits when one has more children. “I think it is a good thing,” says a woman from Georgia, “but I also feel it should be open to people who make under 50,000 with or without a child.” In sum, more than half of survey respondents claimed to know about the EITC and CTC

either from personal experience or indirectly, and their comments reveal that they are indeed quite familiar with the policies.

Still, these comments came in response to the survey's prompting. Perhaps people have opinions about the EITC and CTC when one asks directly, but would not recall these credits unprompted. In my interviews, however, I did not ask about tax credit, and yet many respondents volunteered their thoughts on these policies. Sixteen interviewees referred to some form of tax credit for low- and moderate-income people. They could not always recall the name of the relevant policy, but it was widely recognized that lower-income working people, particularly those with children, could get large amounts back from their income taxes—often more than they paid in.

Many comments came from beneficiaries. Alexa, for instance, says, "So the past couple of years we got back everything, plus the child care credit, plus whatever that's called, the work credit." For Alexa's family, the EITC functions like a "free savings account," she says, one that allows them to make larger purchases that would otherwise be out of reach. "This year we're buying a new dryer," Alexa concludes.

A few people supported the policies without describing themselves as beneficiaries. Erick, for instance, says, "I believe people that are in poverty shouldn't pay anything or they should get that money back at the end of the year. They sort of do now, earned income credit, which I think is good." But others who spoke about tax credits were not receiving these credits personally and several expressed strong displeasure with the policy. Lawrence from Michigan says,

> I had a cousin who had two part-time jobs and the people who hired her got paid by the state to hire her. She was at a gas station. It was no big amount of money and she had three kids. She didn't make five grand and she got seven thousand dollars back at the end of the year. How's that something that happens?

Overall, the interviewees referred to tax credits about as often as many other programs targeted at low-income people. Figure 5 summarizes these relative frequencies. As you can see, fewer people referred to Medicaid and Social Security disability than referred to low-income tax credits, but more people referred to food stamps, or spoke in general terms about "welfare."

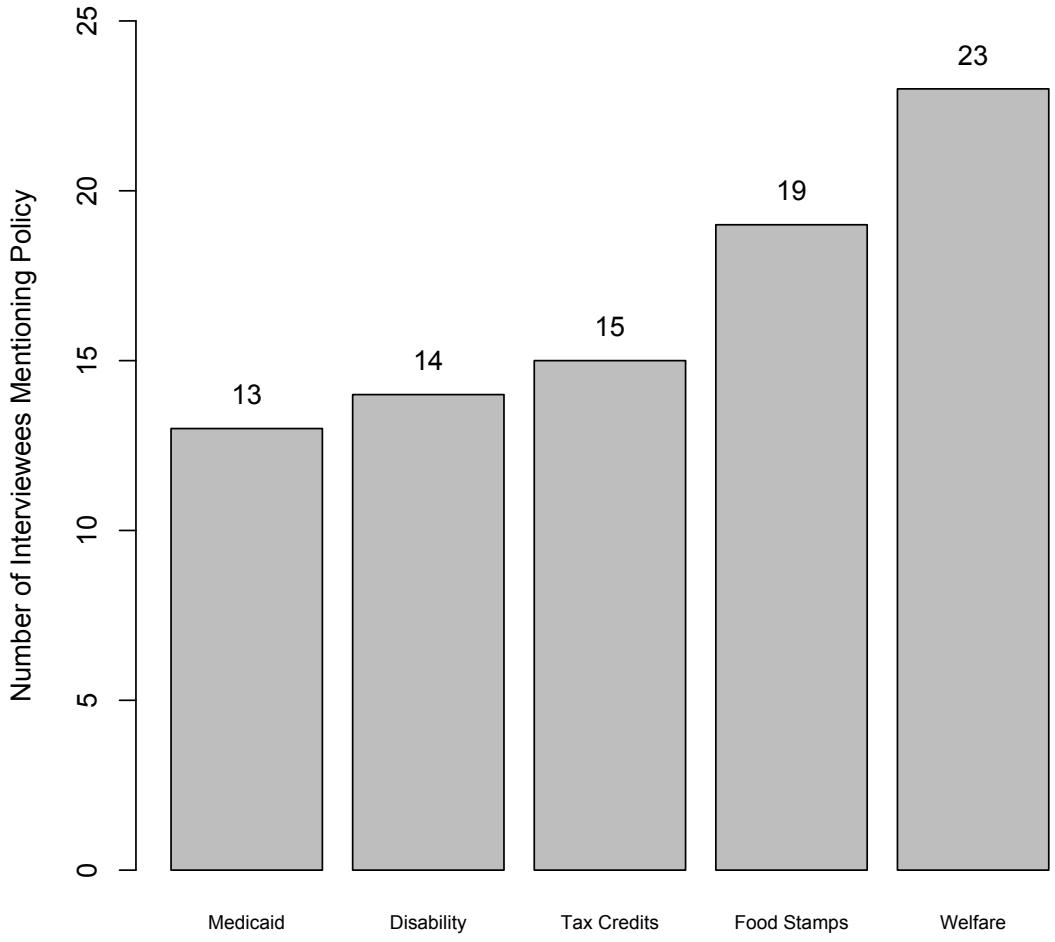


Figure 5: Salience of Government Expenditures on Low-Income People

Of course, the fact that I was conducting an interview about taxation surely brought tax policies to the fore. Had I framed the interviews as an exploration of "government spending," or "government social programs," the numbers would quite likely be different (Mettler 2010). Nonetheless, the low-income tax credits are familiar to many interviewees, and these interviewees do recognize the policies as government transfers to the working poor.

Moreover, my research calls into question the assumption among policymakers that tax credits offer bipartisan appeal, unlike traditional welfare spending (e.g. Draut, Callahan, and Hawkes 2002). The negative comments I heard about the EITC sounded like those opposing more traditional welfare programs. Stella does not use the term "Earned Income Tax Credit," but she clearly understands, and disapproves of, the program.

> For instance, when people get their refund checks. And it's usually more than what they even put into it. And then they act like it's— like they earned it. "Oh, I'm going to buy a car. Or, look at what I just bought." *What do you mean you bought a car?* I'm thinking about some people that I do know. Like, wow, that must be nice. They can sit there and get a tax refund is like five thousand or six. Specifically, I don't know what people get back, but I think it's quite a bit. Especially if you have children under a certain age and your income's a little bit lower.

Compare Stella's comments to Bridget's discussion of someone she knows who is receiving direct government aid:

> [She] is on government assistance and disability, but can raise two kids and wants to have another one, and they spend all their money on just doing things like going out and just buying frivolous things. And, she says she's not capable of working, yet she can raise two kids and plan to have another one and do all these types of events. …I'm personally offended by that because I feel like some of my money is going there to support her and her family and she can work.

Both Bridget and Stella are angry that a low-income person with children is receiving a windfall they have not earned, and are spending the money frivolously. That Stella's acquaintance has received her benefits through the tax code has not, at least in this case, hidden the transfer of funds or improved her opinion of it. Thus large transfers made through the tax code are not intrinsically invisible.

But this is not simply a matter of policy design. As we have seen, Republicans are especially prone to perceiving low-income people as non-taxpayers. This perception is very likely tied to the fact that, for conservatives, the income tax is so prominent as to obscure other forms of taxation.

Partisanship and Income Tax Salience

It is not just the filing process that makes the income tax salient; sales and payroll taxes are also the subject of far less political controversy. Opposition to the income tax has, for the last several decades, helped define the agenda of the Republican Party (Martin 2008, Campbell 2009, Martin 2013). The impact of this mobilization is very evident among my respondents. When asked about taxes, Republicans, regardless of income, think almost exclusively of the income tax—to the point where they often fail to recall the other taxes they themselves pay.

Very early in the interview, before discussing any specific taxes, I asked the interviewees to recall the last time they paid "any kind of tax at all." In most cases, that tax should be a sales or excise tax, since most people make purchases on a regular basis. Angel, for instance, remembers that, "I just went to 7-Eleven two hours ago, paid the sales tax." Daniel says, "I think I put gas in my car the other day." But this relatively straightforward recollection is heavily shaped by partisanship. My Democratic

interviewees are more likely to think of the sales tax when asked what tax they paid most recently. Republicans are much more likely to forget about the sales and gas taxes, and think instead about taxes on their income or property. Marjorie and Stella, for instance, say they last paid any kind of tax "last year" when they filed their income taxes, while Steve says the last tax he paid was "land tax" in "January," several months prior to his interview.[66]

One might think that Democrats recall taxes like the sales tax because they tend to be poorer than Republicans (Gelman et al. 2007). But it is not income that distinguishes those interviewees who recall a sales tax or excise tax as the most recent tax they paid. About 63% of interviewees in households earning less than $50,000 a year recalled a sales or excise tax as their most recent tax, compared to 65% of interviewees in households earning more than $50,000 a year.[67] It is the Democratic interviewees who remember they recently paid sales or excise taxes, while Republicans tend to think only of income and property taxes.

Looking at my interviewees' very first thoughts offers some confirmation of this hypothesis. Even among Democrats, the federal income tax is highly conspicuous. Eileen says, "I don't instantly think of what I pay in sales taxes and property taxes and that kind of stuff." Instead, she thinks of taxes at the "federal level." But while Democrats may

[66] Of course, there are times when the last tax one has paid was actually the income or property tax. I conducted many interviews in the spring, and so someone might just have sent a check to the IRS. An interviewee who does not drive a car or own a house, and lives in a state without a sales tax, might indeed pay few taxes other than the federal income tax. Finally, one might think of income taxpaying as an ongoing process. Brandon for instance, says he pays his income taxes "every two weeks," when he gets paid. But even excluding all the respondents who might, by any stretch of their wording, been accurate in saying that they most recently paid income or property taxes, Republican interviewees are much more likely to report having most recently paid income taxes.

[67] Similar results were found for education and employment.

begin by talking about federal income taxes, they also recall other kinds of taxes. Republicans, by contrast, are far more likely to think of taxes uniquely in terms of the income tax. In all, 38% of Democrats I spoke to mentioned more than one kind of tax off the top of their heads; only 9% of Republicans did.

The interviewees are a small number of people, and perhaps these particular Democrats and Republicans are not representative of their co-partisans. But the same partisan phenomenon can be seen in my survey data. When I asked my survey respondents to describe the first thing they think about when they hear to word "taxes," Republicans are vastly more likely to think of the income tax—and this holds with a wide array of control for economic, political, and education variables. Table 7 summarizes these findings.

Table 7: Whose first thoughts are about income taxes?[68]

Variable	Estimate (SE)	
Intercept	-0.99	*
	(0.42)	
Republican	0.38	*
	(0.17)	
Household Income	-0.01	
	(0.02)	
Employed	0.02	
	(0.17)	
Education	0.04	
	(0.06)	
Age	0.00	
	(0.01)	
White	0.08	
	(0.22)	
Political Knowledge	-0.03	
	(0.08)	
Seeks Political Information	-0.10	
	(0.08)	

[68] Age is measured in years. Education is a six-point scale from less than a high school education through a graduate degree. Household income is a nineteen-point scale from less than $10,000 a year to over $150,000 a year. "Political knowledge" is a three-point scale measuring whether the respondent could accurately identify the majority party in the House of Representatives, the more conservative of the two parties, and the Chief Justice of the Supreme Court. "Seeks Political Information" is a four-point scale from 1, for those who never seek political information, to 4, for those who frequently seek political information. "White," "employed," "homeowner," and "Republican," are all indicator variables.

Given this focus on the income tax, it is no surprise that many Republicans believe that the poor are not paying enough in taxes. Bridget, a Republican from Pennsylvania, says people in "lower paying jobs" are paying less than they should, while Craig, a Republican in Florida, argues that "people who don't work" are not paying their share. "And I don't mean stay-at-home moms," he clarifies.[69]

Perhaps the most striking comments come from Gloria, who is both very poor and strongly Republican. When I ask Gloria, who is active in her local Tea Party group and living in Section 8 housing, if she thinks there are people who do not pay "any kind of tax at all," she says, "People like me. The very poor and disabled." Gloria had earlier admitted the extent to which grocery and utility taxes strained her tiny budget; when I remind her of this discussion she says, "Yeah, but I mean like income taxes. I was thinking income tax."

When Republicans think about taxes, they are exceedingly focused on the income tax. The prominence of the income tax in their thinking can obscure other forms of taxes, even when those taxes are expensive to them personally. When people neglect to think about other forms of taxes, like the sales and payroll tax, it is easy to underestimate the tax contributions of poor and working class people.

Conclusion

In talking to people about taxes, it is clear the extent to which the taxpaying process shapes their thoughts. When the interviewees think about taxes, they think

[69] This concern that the poor and unemployed do not pay enough is not limited to my interviewees; it is also evident in national survey data. For instance, in a 2003 poll, a Republican was twice as likely to say low-income families are paying too little in taxes compared to Democrats. Author's analysis of data from *National Survey of Americans' Views on Taxes* 2003.

primarily of the income tax; this is especially true for Republicans, who have been mobilized for decades on the issue of the income tax, but is true for Democrats as well. Moreover, the tax credits available to low- and middle-income people are perhaps more salient than existing research would lead one to believe.

Other taxes, though they are often the largest taxes an individual pays, are far less prominent in the interviewees' thoughts. The payroll tax is well understood, but invisible. Almost no interviewees had opinions about the structure of the payroll tax or the process by which it is collected, and the cost of this tax was systematically underestimated. And only the poor recognize that low-income people bear the cost of the sales tax. Middle- and upper-income people notice the sales tax when they are buying an expensive item, which leads many to believe this tax is progressive.

Thus, tax policy does not go entirely unnoticed. Instead, different aspects of the tax system have very different levels of salience for my interviewees. Partially, this is a result of policy design that has made some kinds of taxpaying arduous and therefore noticeable, and other kinds of taxpaying easy and easily overlooked. But the visibility of different kinds of taxes are also heavily shaped by partisanship; Republicans are far more focused on the income tax than Democrats, at times to the exclusion of other taxes they themselves pay. The net result of these misperceptions is a tendency, across party lines, to underestimate the taxes paid by the poor and the unemployed.[70] The experience of taxpaying grounds the interviewees' thinking about who contributes to the country and

[70] An avenue for future research would be to examine how the symbolic significance of taxpaying affects perceptions of work and contribution. For instance, unpaid domestic work is surely productive, but does not qualify one for taxpayer status.

the community. It also shapes perceptions of who has a right to seek assistance from the community—as we will see in the following chapter.

CHAPTER SIX

WHERE SHOULD TAX MONEY GO?

The previous two chapters examined American knowledge and attitudes about where tax money comes from. The other side of the coin, and the subject of this and the following chapter, is what people think about how tax money gets spent. Instead of trying to assess attitudes about every single government program, this chapter looks across programs to see how Americans' perceptions of government spending are shaped by their feelings of fellowship and by the information they have about what government spends money on.

Perceptions of government spending have long been a subject of intense interest in political science, far more than perceptions of tax policy. For this reason, I draw more heavily in this chapter on the existing literature about attitudes towards spending. What is novel about this analysis, however, is the extent to which the respondents themselves shaped the research agenda. My interviews and survey were exceptionally open-ended, a research strategy that prioritizes the respondents' own interests and categories of thought. I asked both the interviewees and the survey respondents what they were glad tax dollars paid for, and what upset them about where tax dollars were spent. I offered no list of programs to choose from. The answers, then, are not a compendium of all the respondents' attitudes about public investment.[71] By finding what is prominent, as well as what is popular, about government investment, I show how attitudes about taxes are

[71] This approach also allows the respondents to elucidate more completely their concerns, freed from the jargon and assumptions of the researcher. As I will demonstrate in the following chapters, my respondents define certain policy-related terms, including "foreign aid" and "government waste," differently from policymakers and other experts.

shaped by not just by their policy preferences, but by *what Americans think of* when they think about government spending. This gives us a far clearer understanding of both their knowledge about government and their opinions about public investments.

I find that Americans' support for government programs is heavily shaped by their feelings of fellowship. Americans are much more willing to support spending that clearly goes to the people with whom they feel close ties. Americans express something close to consensus on the value of certain local public investments, like roads, schools, and public safety. By contrast, most federally funded domestic programs are the subject of considerable suspicion because Americans worry that these programs are benefitting those they see as outside of their political community, including immigrants and people who "don't pay taxes." As we've seen in the previous chapter, Republicans are especially likely to imagine that a large percentage of Americans are non-taxpayers—and unsurprisingly, this carries over into a strong opposition to spending that might benefit these groups. There is a strong partisan divide on almost all non-local spending.

People are also more likely to have personal knowledge of benefits in their own community, and more likely to have mediated information about money spent farther from home. As my model would suggest, partisanship plays a far more powerful role in shaping attitudes towards programs outside of Americans' immediate experience. This is most obvious for programs with which Americans have almost no direct information whatsoever. This kind of spending, including scientific research, corporate aid, and foreign aid, is salient primarily to strong partisans, whose attitudes about that spending are almost exclusively negative.

Approval and Salience of Government Spending: An Overview

As a rule, people could think of more specific investments that they liked than that they disliked. My interviewees mentioned about three items they were glad to pay for, and between one and two items they were upset about. Survey respondents named slightly fewer items, but again, significantly more good than bad. Interestingly, there was no partisan divide in terms of the number of programs survey respondents said they liked; in my survey, Democrats and Republicans alike named an average of 1.8 things they were glad taxes paid for. But Republicans mentioned significantly more things they disliked, averaging 1.6 disapproved-of items, compared to Democrats' 1.2 items ($p<.00$).[72]

Figure 6 provides an overview of the public investments the survey respondents discussed. The plot shows all the kinds of spending that were mentioned by at least 3% of respondents. The x-axis reports the salience of each type of spending, measured as the percentage of respondents who mentioned that kind of spending. For instance, about 41% of respondents mentioned aid for the poor, such as "welfare" or "food stamps," while about 3% of respondents mentioned public sanitation, including water, sewer, and trash services. The y-axis represents the level of approval received by each of these types of spending, which I measure as the percentage of comments that were positive. One can see that about 93% of comments about Social Security were positive, while literally no comments made about corporate aid (like tax breaks or bailouts) were positive. The dotted and dashed lines denote the mean levels of salience and approval; programs in the

[72] One challenge to be faced in future iterations of this work is to distinguish the effects of partisanship from in-party/out-party effects, for instance by conducting another set of interviews under a Republican administration.

upper right quadrant are relatively high-salience, high-approval, and programs in the bottom left quadrant are low-salience, low-approval.

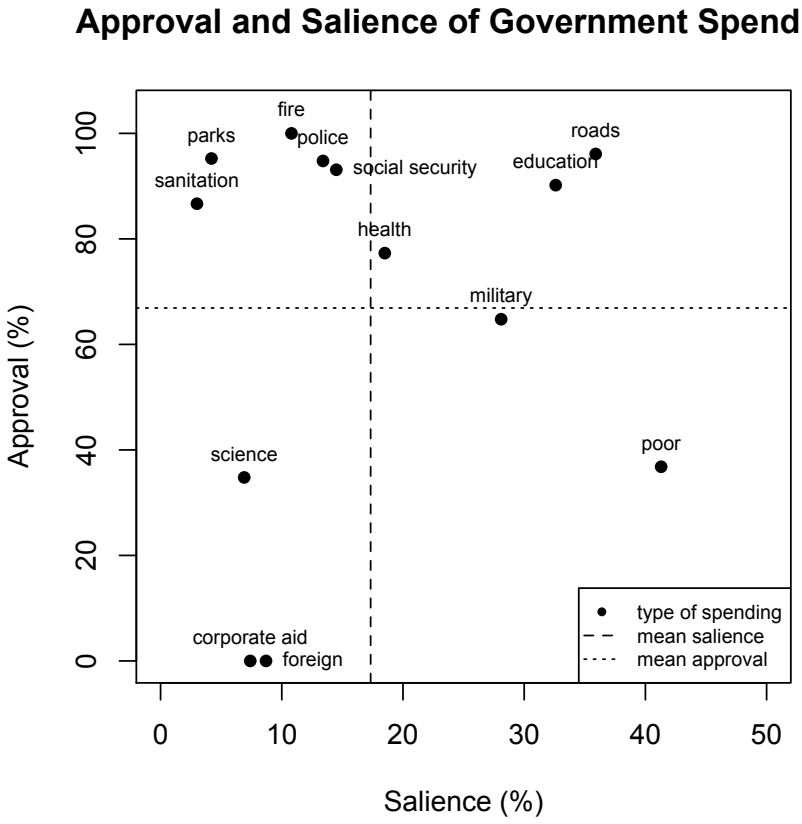


Figure 6: Approval and Salience of Major Public Investments
Salience = % of Respondents Mentioning Item
Approval = % of Comments that were Positive

In the following pages, I will discuss the survey respondents' and the interviewees' attitudes towards these programs. First, I'll discuss the band of dots arrayed at the very top of the chart—those local programs that have extremely high, almost consensus-level support. Then, I will turn to those programs clustered in the bottom left quadrant—those programs that are only salient to a small percentage of people, and which receive primarily negative assessments. Finally, I examine the relatively salient programs that are the subject of controversy: health care, welfare, and defense spending.

Praise for Local Benefits: Strong Fellowship, Direct Information

The kinds of spending that are both highly salient and extremely popular with interviewees are primarily local services. This result is consistent with my model; if taxpayers' rationale for paying taxes is their feeling of fellowship with their community, they should be happiest with the taxes spent on those closest to them. In addition, the direct experience of local services should put these popular programs at the forefront of their minds. In this prediction, my model coincides with research on the popularity of "proximate and visible" spending (Mettler 2010; Soss 2007).

The first highly salient and highly popular category of government spending is infrastructure: roads, bridges, and highways. This kind of spending receives near-consensus support, with 96% positive comments, at very high levels of salience: over a third of survey respondents mentioned transportation infrastructure among the kinds of government spending they were glad to pay for. "The roads," writes a 32-year-old woman from Florida, when asked what she's glad to pay for. "We like to travel and see the country." Interviewees are also supportive of transportation spending. Without government investment, "god only knows what the roads would be," says Craig. There is

some griping about the quality of local roads, but many of these people saw the problem as evidence that spending on transportation needs to be increased, not reduced. “My mom still lives in Washington State and we saw another interstate bridge collapse,” says Daniel. “We should be paying to maintain our infrastructure better.” From rural Alabama, Aaron comments, “we are severely lacking in public transportation,” something he would like to see more funding for.

Another kind of infrastructure spending that was less salient, but equally popular, was public parks. About 4% of survey respondents mention this kind of spending, including a retiree from Illinois who writes, “Over 100 National Parks in the United States. National forests. Parks in cities.” Six interviewees also mentioned their support for parks and other green spaces. Kimberly, for instance, says that, “the parks give people a place to go and gives children a place to play somewhere safe.” As with roads, green spaces are physically present in the daily lives of my respondents, and this kind of investment seems especially popular.

The other kind of local spending that achieved near-consensus support was education, including schools, college, and libraries. Education spending enjoyed 90% approval among the survey respondents, and was equivalently popular with the interviewees. “Education is the most important thing,” says Angel, a college student. “I don’t think enough money goes towards education. More of our taxes should go there. I mean, that’s basically our future.” James, an appliance repairman and father of five, says, “I’m glad [taxes] go towards the school that my children go to,” though he is upset about recent budget cuts that have laid off teachers and eliminated music and art programs.

Among survey respondents, those with children under 18 were especially likely to recall and support the schools. Some childless adults, and people with grown children, expressed aggravation about continuing to pay for schools that their family was not using. As one survey respondent from Virginia puts it, "I have no children, so I get no direct benefit from the schools." But support for education is still extremely high, on average; among survey respondents without a child in the home, 87% of comments about education were positive. Several childless interviewees, particularly women, used the phrase "our children" to evoke their sense of responsibility beyond their own families. Others, like Lawrence, a single hairdresser in his 40s, are more sardonic: "I'm glad that someone's sitting these monsters in my neighborhood down in front of a chalkboard."

In addition to education, three other kinds of public services also came in for particular approval: sanitation, police and fire departments. Though 87% of comments about water, sewer, and trash services were positive, people did not tend to dwell on the value of sanitation; only 3% of respondents thought of these services. But as Adam points out, sanitation services are "really necessary to have," because they ensure that you have a "clean city."

Respondents were also supportive of spending on public safety, with 95% positive comments about the police and 100% positive comments about the fire department. More so than with schools or sanitation, the respondents (in interviews and in the survey) tended to think about the specific people who perform these services, rather than just the outcome. Jacqueline, who lives in central Massachusetts, recalled an apartment fire that had killed two firefighters the previous day. "With what just happened in Boston

yesterday… my goodness. I feel really good about taxes going to people who do these kinds of jobs."

Thus the most salient and most popular forms of government spending are both visible and proximate to the interviewees—local infrastructure and public services. Part of the appeal is that these benefits accrue to the people with whom one feels most closely tied. James, the appliance repairman from northern Michigan, makes this point explicitly.

> I like any taxes that go towards our community around here. It's kind of a poor community around here so I like our money to stay here instead of going out somewhere else.

James, like other respondents, prefers his taxes to go to those with whom he feels the closest ties of fellowship.

But local services are also simply more obvious than other kinds of government investment. As Ralph from upstate New York put it, "When I think of taxes… it's *massive*!" This immense, incomprehensible entity makes sense to him only as long as it is spent on "something tangible, where I can just look at it." It is highways, the police on the street, and teachers in the classrooms, that are solid evidence of tax dollars at work in one's own community. When government benefits are visible and available to one's closest fellows, they are highly salient and receive nearly universal support.

At the other end of the spectrum, however, is spending that is entirely intangible—spending for programs people know next to nothing about, except what they hear from the media. As my model would predict, these kinds of spending are subject to highly partisan recollection—and highly negative opinions.

Partisan Bugbears: Mediated Information and Government Spending

Some parts of government make almost no appearance in most people's daily life, yet enjoy a robust presence in the media. In particular, though both corporate tax breaks and investments in scientific research both represent major federal outlays that have large effects on the economy, these expenditures do not have the kind of obvious or immediate effect on the average American that local road repairs do. It is the media that informs people about these distant, invisible investments, which means that partisans receive very different levels of information, and that most of the news is bad.

Figure 7 replicates the data in Figure 6 only for corporate aid and scientific research, and adds the partisan divide in salience and support. Unlike support for roads and parks, there is a large and statistically significant difference in the partisan response to these two policies.

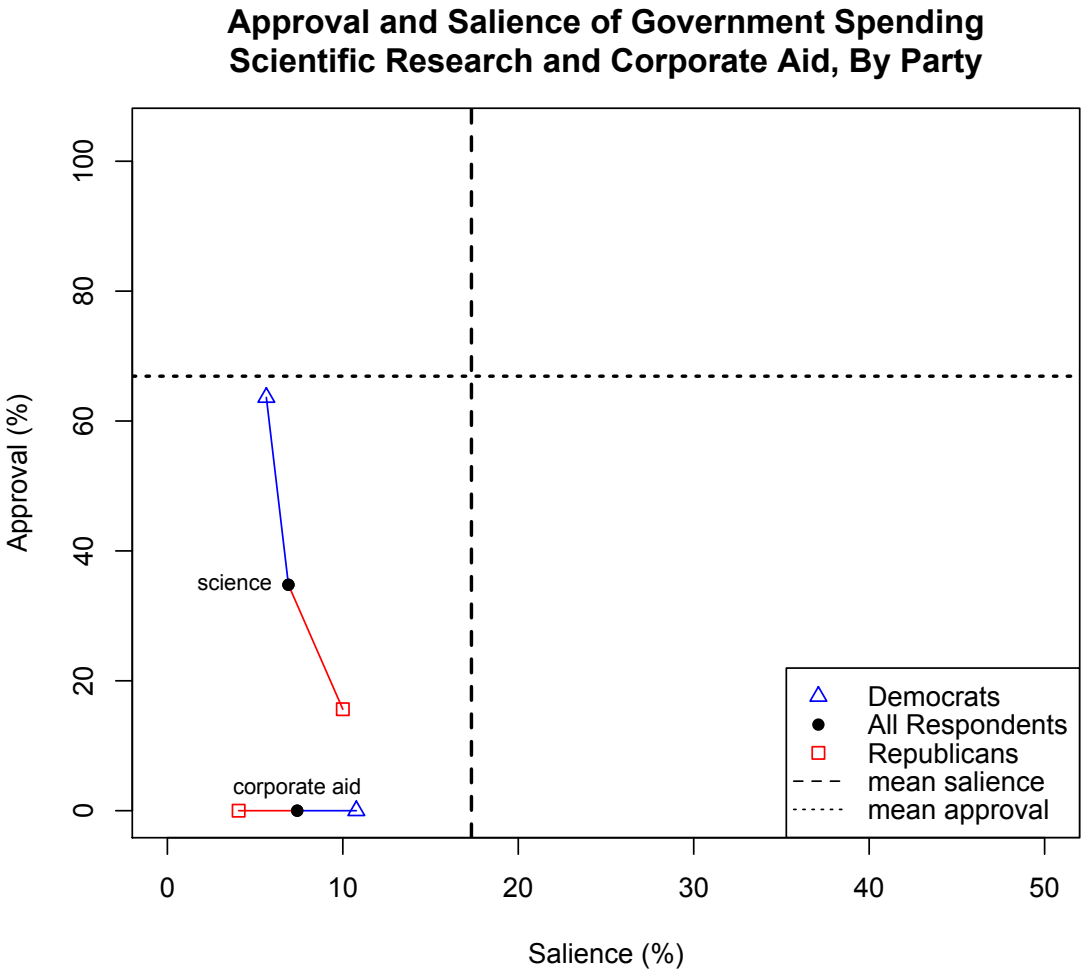


Figure 7: Salience and Approval of the "Partisan Bugbears"

Mean salience and mean approval represent averages for all categories, as in Figure 6.

As the figure makes evident, attitudes about the government funding of science are highly partisan. From Democratic survey respondents, 64% of comments about research funding are positive, compared to only 16% among Republicans ($p<.00$). But Republicans are significantly more aware of this issue than Democrats; only 6% of Democrats surveyed mention scientific research, compared to 11% of Republicans ($p=.02$). Asked what he is glad to pay for, a 49-year-old Democrat from Pennsylvania lists "NASA" first, followed by "science grants." By contrast, many Republicans express anger about government-funded research they believe to be "nonsensical," "ridiculous," "irrelevant" and "stupid." A Texan writes that he is angry about "the study of the effects of a back massage on rabbits or the effects of sunlight on goldfish," while a man from Idaho believes tax money has been wasted studying "shrimp on a treadmill." A Republican interviewee hits a similar note; Amber asked, rhetorically, why one would "need $1 million dollars to study the anatomy of fish or something."[73] These comments are close variations on longstanding tropes of conservative politicians.[74]

On the subject of corporate aid, the partisan divide is not in the tone of the comments, but rather the salience of the issue. No respondents, either on the survey or in interviews, have anything positive to say about tax breaks or bailouts for major corporations. Grace is especially well informed on this topic, mentioning the "Double

[73] Several of these comments refer to real studies. A YouTube video of a shrimp running on a treadmill, accompanied by the "Benny Hill" theme song, had received almost 2 million views as of February 11, 2015. In the *Chronicle of Higher Education*, marine biologist David Scholnick defends his work as intended to assess shrimps' susceptibility to infections and therefore bacterial contamination rates of an important food source. (Scholnick 2014)

[74] For instance, in 2013, Senator Coburn (R-OK) objected to studies of "sheep counting" (Cox 2013) while John McCain (R-AZ) has repeatedly opposed a study of bear genetics ("McCain Misfires at Grizzlies" 2008).

Dutch sandwich," an obscure financial loophole that had recently made the news.[75] One of the interviewees most concerned about corporate tax avoidance was Bonnie, a Texas Republican, who talked angrily about corporations paying no taxes during her interview. Unable to recall the details of a particular instance she had recently read about, she later found and forwarded me an article about the construction equipment company Caterpillar avoiding income taxes. But Democrats are far more likely to raise this concern; 11% of Democrats in my survey talk about corporate tax breaks and bailouts, compared to only 4% of Republicans ($p<.00$).

A number of other issues were not mentioned frequently enough to make the cut in Figure 6, but nonetheless fit the pattern of salience among a small group of angry partisans. For instance, funding of Planned Parenthood and other reproductive health services were decried by conservative survey respondents and interviewees. Gloria, for instance, is a deeply religious Tea Party activist; in her interview, she objected to funding for Planned Parenthood, along with other "socially liberal things that I perceive as wrong." Though a majority of Democrats are supportive of these services when they are asked (Saad 2012), it is a form of government spending that does not leap to their minds. While 6% of Republicans described themselves as upset about abortion or Planned Parenthood, no Democratic survey respondents spontaneously described themselves as glad to pay for these services.

Public spending on corporate aid and family planning are both examples of government investment with which most Americans have little or no direct contact, and that are therefore understood almost exclusively through mediated information. As a

[75] More technically, the "Double Irish with a Dutch sandwich." (Duhigg and Kocieniewski 2012)

result, these investments often play a prominent role when members of one party think about what they do not like about government spending, while remaining largely unconsidered by members of the other party.

There remains to be discussed one form of spending as unpopular as corporate tax breaks: foreign aid (Figure 6). Foreign aid spending falls outside the experience of most Americans, explaining its relatively low salience. Opposition also has a partisan valance that approaches traditional levels of statistical significance; 10% of Republican survey respondents listed foreign aid among the forms of government spending that upset them, compared to 7% of Democrats ($p=.09$). In this sense, foreign aid fits with the other members of this category—low overall salience, but higher salience and negative opinions among one party. But it is instructive to look more specifically at the case of foreign aid, because this case reveals two important things. First, my interviews help clarify what people mean by foreign aid, and why this relatively small investment is the subject of such negative public attention. But the case of foreign aid also offers a preview of the role of fellowship in explaining the mixed support for the far larger federal investments in health care and welfare.

The "Paradox" of American Antipathy to Foreign Aid

Much has been made of the perennially detested "foreign aid." It has become common knowledge that Americans vastly overestimate foreign aid spending (e.g. Caplan 2002; Klein 2013), and this statistic is commonly used as an example of Americans' unfamiliarity with even the basic outlines of the federal budget. A recent study notes that, "On average, Americans think 28 percent of the federal budget is spent on foreign aid, when it is about 1 percent." (Kaiser Family Foundation 2013) What

surveys may be failing to identify, however, is the differing definitions of foreign aid used by policymakers and the public. While foreign aid, as it is technically defined, makes up a miniscule fraction of the federal budget, American military spending in foreign countries is a vast expenditure. My interviews suggest that Americans do not make a clean distinction between military and humanitarian interventions; by their own definition, they may be relatively accurate in their estimates of the foreign aid budget.

The public understanding of foreign aid appears to overlap with some military spending. In their open-ended responses, respondents frequently group foreign aid with other kinds of spending spent overseas. For instance, a 44-year-old woman from Alabama opposes "foreign aid of all sorts (including weapons, fighter jets) sent to our enemies," while a 67-year-old man from Florida is upset that his tax dollars are

> [g]iving aid to our sworn enemies, giving aid to foreign countries that hate us and will never pay the aid back. Selling out to China. And yet we are still the greatest debtor nation of all time ,and still the world's policeman.

This respondent, a political independent, lumps together humanitarian aid, military spending and (presumably) trade policy with China. The interviewees make comparable connections. Erick opposes money going to foreign countries, "like money to Israel I don't like. We send money to Egypt. And the wars that are going on over there still." Steve, a former military officer, also sees foreign humanitarian assistance as an aspect of defense spending:

> To me everybody says, "Well, the defense costs too much." What costs us so much is all the money we have to pay to support the growing number of, I would say, *unfortunate* people in this world… In the military, I've been to all of these countries. We give to the Somalis and we can't even feed our own people.

"Foreign aid," then, appears to be a catchall term that overlaps with military investments that have been rationalized by policymakers in humanitarian terms.

Interestingly, several interviewees who were angry about foreign aid were aware that their impressions of spending levels didn't seem to match the data. Erick says, "if you look at a pie chart, foreign aid is, like, a sliver" of the federal budget. Marjorie agrees: "Foreign aid. They say that it's only one percent of the budget or something like that, but like I said, it seems like we're giving billions of dollars to people in Afghanistan." Given their broader definition of aid, it is no wonder Marjorie and Erick cannot make sense of the budget numbers they have seen. If one considers the fourteen-plus year presence in Afghanistan in the same category as earthquake relief in Haiti and food aid to Africa, the interviewees are quite correct to think of foreign aid as a major expense. Thus the widely cited claim that Americans overestimate the amount spent on foreign aid is likely, at least to some extent, a misunderstanding on the part of survey researchers.

The breadth of the popular definition of foreign aid helps explain the level of concern Americans express, but does not address why they dislike this spending in the first place. The interviewees and survey respondents oppose these investments using the language of fellowship; money spent in other countries goes to people whose fates are not intertwined with the interviewees'. Grace, for instance, says the wars the United States has engaged in are about things "that really shouldn't concern us." Steve agrees, complaining about the money given to Somalia, Haiti, and the UN. "We give too much money away to people," he says, "and we don't get anything in return."

For others, spending overseas actually has a negative impact domestically. In the respondents' minds, money spent in other countries is money not spent on Americans. James says, "we've got to worry more about what's happening over here in our own

country." Rosemary usually supports foreign aid, she says, but it is her "number one pet peeve at the moment," because "we're falling apart and we're not taking care of our own. We need to take care of our own." The survey respondents use nearly identical language in their written responses. As one 22-year-old from North Carolina puts it, "we need to be helping our people here at home."

Some people see foreign aid as a negative not only because it could be better spent domestically, but because it actually harms American interests. A retiree in Maine, who says she leans towards the Democratic Party, opposes "fighting wars for other countries, especially in the Middle East, while they stand around criticizing us. They think we're fools and we ARE."^ It is noteworthy that she defines these wars as being fought "for" other countries, rather than simply in those countries. The implication appears to be that the wars are, again, a form of assistance. This aid to people outside the political community violates the norm of fellowship, because that spending provides no benefit to the political community at home. These investments are foolish, or even dangerous. Marjorie offers a specific example of foreign aid that she believes directly harmed Americans:

> It makes me mad when I read things like the fact that the university overseas—I forget which country it was in—where the 9/11 hijackers had gone was supported by U.S. taxpayer money… That's not benefiting me. That's actually hurting me.

When non-Americans are perceived as competitors or enemies of the United States, overseas spending is deemed not merely wasteful but harmful.

The boundaries of the political community, so clearly demarcated by legal borders in the case of foreign aid, are also what defines attitudes towards domestic spending—and specifically, which American residents should be able to access taxpayer-funded

benefits. Immigrants and the poor, two groups perceived as non-taxpayers by many Americans, are deemed unworthy of tax-funded benefits, and this opposition weakens support for social safety net programs.

Social Spending and the Limits of Fellowship

So far, we've examined the two extreme cases—first, the high-fellowship local spending with which most Americans have direct experience, and then, the low-fellowship, distant spending Americans learn about through the media. But most government spending falls in the middle—programs people often have some personal experience with, but about which they also receive also a lot of mediated information. These programs include major domestic components of the federal budget—funding for health care, the elderly, and the poor (Figure 6).

These programs are highly salient, but do not receive the kind of consensus support that local public services do. Why? Because a sizeable percentage of respondents believe these benefits go to non-taxpaying people. Though this belief is held most commonly by Republicans, many Democrats also express this concern. The result is broad but half-hearted support for social services, with exceptionally strong opposition from a sizeable minority.

Broad but Tepid Support, Narrow and Fervent Opposition

Both health care spending and spending on the poor face strong opposition because these programs are perceived as benefitting non-taxpayers. In making this objection, interviewees and survey respondents talked about "welfare" and "health care" in general terms, but also referred to many programs by name, including food stamps, Medicaid, Temporary Assistance for Needy Families, disability benefits, unemployment,

workers' compensation, and the supplemental food assistance for women, infants and children known as WIC.[76] Figure 8 shows the frequency with which survey respondents described recipients of different forms of government spending as receiving benefits unfairly or without paying in.

The impact of this perception is that programs that are supported in principle are also the subject of suspicion. There is, on the one hand, substantial support for social spending. Patsy, for instance, says she's glad to pay for "welfare, food stamps," and "programs that help homeless people transition." Several people talk about Americans' responsibility to children who are living in poverty. "We have kids living in cars now," says Rosemary. "I'm talking about children who go to school, but are homeless and living in cars. This country is too great for that crap to be going on." It is mostly Democrats who offer support for welfare spending, but not exclusively. Brandon, who says he is closer to the Republican Party, says, "I'm glad that it pays for the people that use it to get ahead in life, to get to a better place in life." When the survey respondents are asked what they are glad to pay for, 25.4% of Democrats and about 12.5% of Republicans mention some form of spending on the poor.

[76] One might think that earned benefits like Social Security disability, unemployment and workers' compensation would be understood differently from income-supplement programs. But respondents regularly talked about unemployment and disability in the same breath as "welfare." For simplicity, I follow the respondents' lead, and use "welfare" to mean any income supplement program for low-income or unemployed people, including food assistance but excluding Social Security retirement benefits, education grants or tax credits. Correspondingly, many respondents referred in general terms to "health care," but also mentioned specific programs, including medical research and public health initiatives. Luis's answer shows some of the breadth of salient health care funding: "Number one is definitely the health insurance and the Medicare stuff. I'm glad that the money goes towards that and hospitals and stuff like that. I'm glad that my money also goes towards research for cancer and just disease in general."

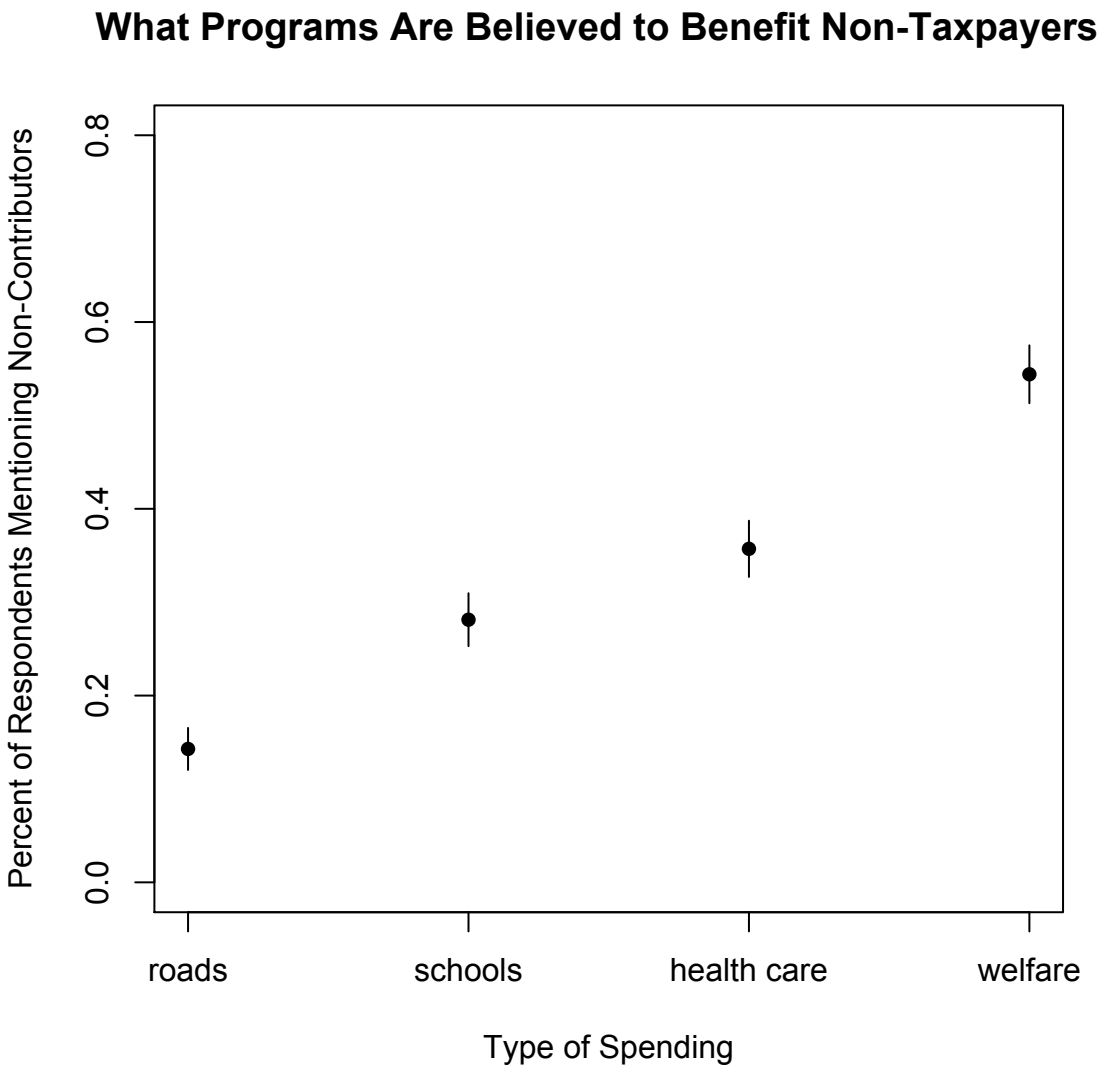


Figure 8: Perceptions of Program Recipients as Taxpayers

But even this limited support is not unalloyed. About a quarter of survey respondents who have something positive to say about welfare spending also say something negative. A woman from Georgia, for instance, says she is glad to pay taxes to support "people who need a helping hand," but is upset "to pay people benefits who do not work but could." Most interviewees were also circumspect in their support for welfare programs. Stella says, "I'm somewhat okay, to a certain point, with the food stamp program." Alicia says she supports "helping people who don't have as much," but believes that "a lot of people take advantage of the system." In all, about two thirds of interviewees raise the possibility at some point in their interview that some people are cheating the system by using welfare programs when they could be working and paying taxes.

It is not only Republicans, moreover, who talk about cheating. Though 28% of Republicans surveyed mention misuse of welfare programs, 13% of Democrats talk about this issue as well. Aaron, a strong Democrat, believes welfare programs are necessary to help people "born into disadvantage" or "placed there by systematic discrimination," he also thinks there are "some people who are lazy" and "just take advantage" of government services. Tom, who leans to the Democratic Party, says some people who receive "food stamps, welfare, unemployment and things like that… just kind of make a career out of it."

People make equivalent comments about health care. Far too many people are receiving "free medical care," as Steve says. "We have a lot of illegal aliens come in and use our medical system, which is also part of what my taxes pay for," says Bonnie, who lives in Texas. "And, they don't pay any taxes and then it's like, gosh, this doesn't seem

fair." Interestingly, Bonnie's policy solution is not simply increasing border enforcement. She clarifies that she does not "mind people wanting to immigrate here." In fact, she says she supports "a path for them to become citizens" specifically because such a strategy would mean they would "help pay for the [federal and local] taxes."

Amidst this very tepid support, there is also fervent opposition. While many people expressed some concern about abuse of welfare fraud and abuse, a handful of conservative Republican interviewees felt exceptionally strongly about this issue, which appears to drive their opposition to taxation more generally. Among my interviewees, not every Republican interviewee cared about welfare cheating; instead, a handful of Republicans care a great deal. In particular, Craig, Sharlene, Roy, and Steve raise the issue of welfare misuse *more than five times apiece*.[77] Almost as soon as his interview begins, Roy, a retired mailman, is angry about "people on welfare and those who are on government programs or they're out of work." He returns to this theme often, saying "I guess they're smarter than me because they've figured the system out." Steve, a military retiree, responds similarly, talking about "the welfare idiots" in the first few minutes of his interview, and later saying, "I know generations of welfare people, whose families have been on welfare for 70 years."

The most extreme anti-welfare views come from Sharlene, who talks of little else. On the subject of the "sense of entitlement" people have to government programs, her answers run to paragraphs:

> I don't have to give you anything! And that's why you're getting so much push back. You want to take half of my money? […] If you're just giving it to them,

[77] Note that this does not mean they merely used a relevant phrase repeatedly in the course of a few sentences; this counts a reference to welfare abuse as new only when it is in answer to a different question.

> you're not telling them how they're going to earn. They are going to be back in that pocket again. Because you did not do anything for that person. You did not grow that person. So every citizen should have a certain responsibility and they have to be responsible for themselves. They have to take back ownership of their healthcare and their welfare.

But respondents like Sharlene are exceptional, even among Republicans. The unusual intensity of their views can be seen in Figure 9.

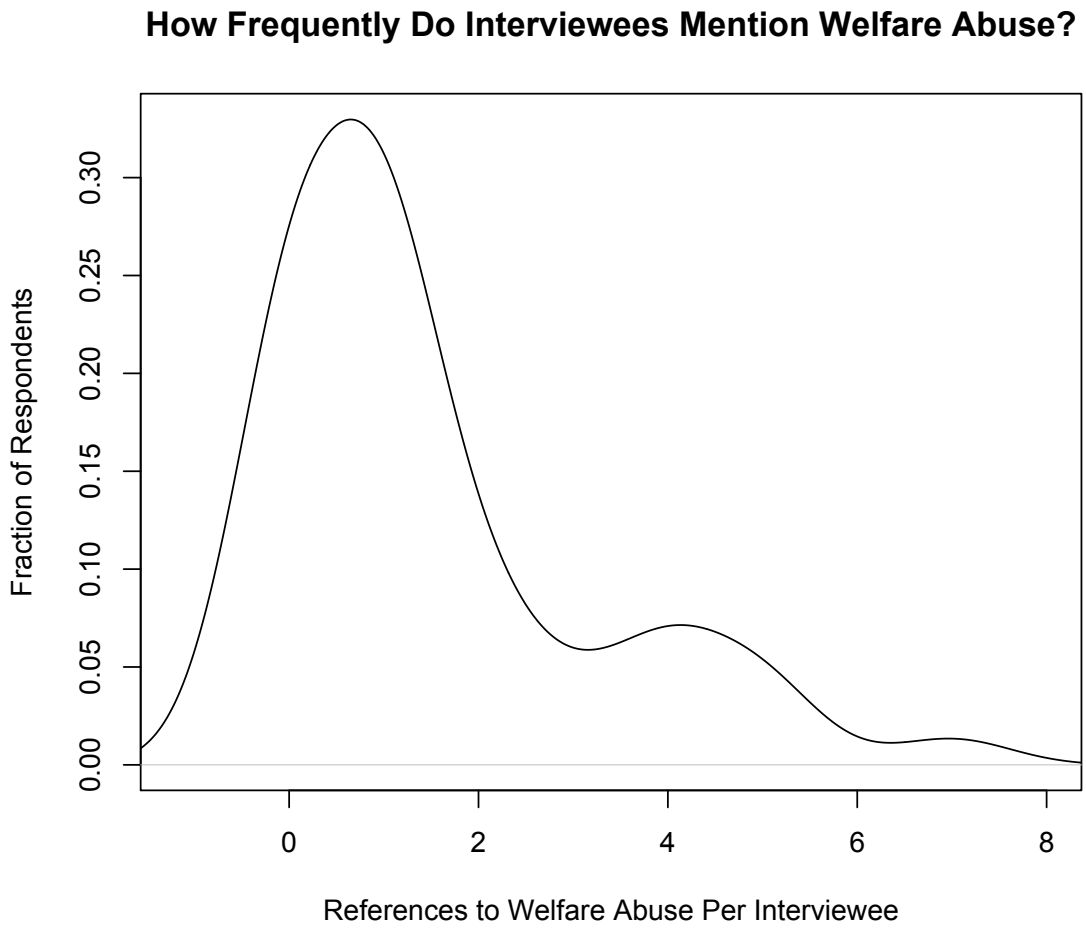


Figure 9: Frequency of Interviewee References to Welfare Abuse

Figure 9 is a density plot of how frequently interviewees mentioned welfare cheating. Most people raised the issue either not at all, or a single time. But the right tail has a bump, which represents the people, predominantly strong Republicans, who returned again and again to the theme of welfare abuse. Even among the Republican interviewees, therefore, there is a fraction for whom welfare cheating is an especially important consideration.

For this handful of respondents, the idea that someone is cheating the welfare system is central to understanding their tax views. Bridget is a former police officer turned private investigator. Asked about what percentage of government spending goes to things she likes versus things she dislikes, she thinks exclusively about welfare.

> I'm going to say eighty percent goes to what I don't like and twenty percent goes to what I like because I think it's a small factor, that twenty percent of people who are indigent or people who are on welfare, that really do need the assistance.

These strong welfare opponents have little positive to say about government spending, and do not see themselves as having benefitted much personally. Asked what she is glad about, Bridget begins, "I really don't see any impact in my community," before admitting she is "somewhat" glad about roads. Though Bridget has a stepson, she does not even feel her school taxes are going to good use, since he lives with his mother in a different district. She also does not mention her years as a police officer as a kind of public investment that she benefited from personally. Nor do Roy and Steve, two other people highly motivated by welfare abuse, who retired after a career in the U.S. Post Office and in the U.S. military, respectively.

In sum, a small group of interviewees seem to be especially motivated by the question of abuse of welfare and health care benefits by non-taxpayers. There is no

balancing force of strong support for social services; even most supporters have mixed feelings about these programs. This holds true even for beneficiaries themselves.

Social Spending Beneficiaries and the Interaction of Experience and Media

A third of interviewees report having personally used a welfare program at least once in their lives, most commonly food stamps.[78] Naively, one might think that those who have benefitted from social services to be more supportive of those programs. But among my interviewees, one-time and current beneficiaries tend to include a welfare program on their list of things they like *and* on the list of things they dislike. Donna, 67, is grateful for her food stamps. "They gave them to me right away and they gave me the full amount. I said *my God*." Stella's support for food stamps seemed quite surprising, in the context of her other, very conservative answers—until she mentions having received that benefit for three years when she was in school.[79] But beneficiaries, current and former, are also more likely to talk about welfare spending as something that upsets them. Having themselves used a welfare program appears to convince recipients that support for the poor or unemployed can be a good thing, but that support comes with significant reservations.

One potential explanation is the fact that those who have received government benefits feel shame about that experience. Throughout their interviews, current beneficiaries also often expressed discomfort about their status as recipients of government aid. Gloria says,

[78] This may seem, on first glance, like a very high percentage. It is not. Approximately half of U.S. children will receive food stamps before their 18th birthday. (Associated Press 2009)

[79] Three other people—Erick, Jessica, and Patsy—also name food stamps among the programs they support, and tell me later that they had, at one time, benefitted from the program.

> Sometimes, though, I feel kind of bad when I hear someone say, 'Those disabled bums. They're just living off the rest of us.' Because I do feel that. I feel that I am able to live in this apartment because of the generosity of others.

Gloria may be especially attuned to anti-welfare rhetoric, since she is an active member of her local Tea Party group. But other interviewees express the same sentiments. Alexa is deeply self-critical, saying,

> I got married when I was 20, I got pregnant when I was 21, and that wasn't the smartest decision. We didn't have the money for kids. So we had to be on WIC and food stamps and Medicaid and spend the government's money because we made stupid decisions.

Alexa says her family is no longer receiving food stamps, though their income is still very low: "We could still get them if we wanted to, but that was a choice we made." Alexa is working two jobs to make ends meet, and major expenditures, like replacing the family's clothes dryer, are purchases that must be delayed for months at a time. But still, Alexa prefers not to accept all the government aid she could receive. She says,

> I feel so, I don't know, hypocritical I guess, but I was just raised differently. I was raised that you work and you pay your own bills and you live within your means.

Several other respondents also report going to great lengths to avoid receiving benefits. Rosemary says, "I was going to put in my time and be hard and struggle until I was sixty five." It was only when she was in danger of losing her home that her sister insisted she look into getting disability benefits. Donna lives on the Gulf Coast of Texas, and was left destitute by Hurricane Rita. She reports losing "three clothes sizes" before finally applying for food stamps. "I am accustomed to doing for myself," she says.

Above all, these interviewees assert their independence in hard times. Eileen became disabled in her early fifties, when her right hand was crushed in a sawmill accident. Living in rural Washington State, she raises her own food to help keep her

grocery bills low. “I had to learn how to write left-handed because I’m a right-handed person, but I still do okay,” she says. “I can still milk a goat.”

For several of these aid recipients, the misuse of government funds by other beneficiaries is a source of deep frustration. “I’ve been out of my job for a while, but people they’re not even looking for jobs and they get money, and it makes it harder on people that are looking for jobs,” Chrystal says. “It makes them look like they’re not doing anything.” Rosemary agrees. “They are giving a bad name to disability or workers’ comp,” she says. “It makes it that much tougher because people look at you and they just see *crook* now.”

Recipients of social safety net spending are extremely aware of the rhetoric employed by welfare opponents, but rather than defend welfare receipt, most try to distinguish themselves from other beneficiaries. Rare indeed are the views of Marjorie, who used to work in a grocery store but is now barely scraping by, receiving food stamps and living with her disabled daughter:

> People talk about how people take advantage of welfare and stuff like that. I don’t see it. I’ve seen some people who would come in with their food stamps and buy more expensive cuts of meat at the deli or something, but those people were poor. They didn’t have nice clothes. They didn’t drive nice cars. They weren’t scamming the system and people seem to think that the people who are poor or who are getting all of these government benefits are somehow scamming the system and living happily. They’re not happy. They’d much rather have a job and make the money and have a nicer car and be able to work.

In sum, though interviewees were more likely to report being glad about welfare spending than being upset about it, most interviewees at least mentioned a potential concern with fraud or abuse. For a handful of respondents, especially conservative Republicans, concern with welfare cheating trumped other issues, and was the major issue they raised when asked about taxation. These very highly motivated welfare

opponents were not typical of Republican interviewees as a whole, however. Current recipients of aid are extremely aware of the kinds of critiques made by welfare opponents, and tended to respond by distinguishing themselves from other aid recipients.

Social Security

There is one social program that escapes the fervent opposition: Social Security. As other scholars have shown, there are multiple aspects of the Social Security program design that have led to its longevity and popularity (e.g. Skocpol's and Greenstein's articles in Jencks and Peterson 2001). One important component, however, is the fact that Social Security is available to those who pay in. With a clearly labeled tax on everyone's wages, it seems comparatively easy for workers to recognize that their benefits are linked to their tax contributions. Thus Social Security mostly sidesteps the "non-taxpayer" complaint that other social programs face. Nonetheless, the interviewees expressed concern about the long-term viability of the program, a concern that bleeds into doubts about whether current beneficiaries have actually paid their share—particularly when it comes to the disability component of Social Security.

Eighteen interviewees either fully expected Social Security to become insolvent or worried enough about Social Security to raise the solvency question. "We've already been told that all that money that we pay into Social Security won't really come to us in the end," says Tiffany, a 32-year-old stay-at-home mom in Texas. Luis, 24, says he has heard "it might get taken away from my generation maybe in the future or something like that." It isn't only young people with this worry. "There isn't going to be a dime in it for me," says Sharlene, a 53-year-old project manager for a media firm. Michael, 51, wonders, "if I'm ever going to see any of that. Is Social Security still going to be around

when I'm ready for it." Some of these people expressed hope about Social Security, but not confidence. "I have some faith that the government will do what's necessary to keep the system going," says Kyle.

The nature of the problem with Social Security was not universally agreed upon, and few people had solutions. Some, like Marjorie, believed the government to have misused the money in the Social Security fund. Others, like Donna, who describes Social Security as a "Ponzi scheme," thought demographic changes over time, longer life expectancies or the retirement of the baby boomers, were what threatened the program. Only two people, both high-information Democrats, thought solutions to a Social Security shortfall were relatively simple: Kenneth, an attorney from Illinois, and Tom, a consultant living in Michigan, mentioned raising the cap on contributions.

One solution that five people proposed was privatization. Angel, 20, would prefer to save for himself, and had this to say about the current system:

> I know that the system is set up so every generation pays for the next generation or something like that, but I think it's complete garbage. It just makes it seem like that we're not responsible enough to actually take care of ourselves when we're older.

But for others, privatization was a possible solution because the current system had failed. James says, "I'm never going to get back in Social Security if I ever retire anyway. So, I wish they would just let me have that money or force me to into putting it into my own retirement plan and just do away with the government part of it." Bonnie feels the same, but is also worried that people would need a great deal of "financial education" for the new system to work.

It is surprising, in light of these concerns, that interviewees did not list Social Security among the programs they were upset to pay for. The push for privatization, and

the rhetoric about Social Security's solvency, appears to have affected not *support* for Social Security, so much as the extent to which the respondents thought about the benefit. For some people, it remains a source of government spending to be glad about. But for others, the program does not seem reliable, and therefore not as relevant to their own lives or their financial future.

One corollary of the belief that the system is not self-sustaining seems to be increasing doubts that current recipients have actually paid in enough to earn the benefits they are receiving. That one has worked to receive benefits is well known among Social Security recipients, of course. Two interviewees recounted their experience at the Social Security office, where they were shown what they had contributed to the system. For Rosemary, 56, this experience was a turning point in her own acceptance of her disability:

> I was, again, in this real quiet and down mental place at the time, and we were at the Social Security office, and my sister was saying something about how bad I felt or whatever. I remember the lady saying, "Hey, this is what we do. This is what we put your money into. You worked all those years." She already had my history that I put on it. She said, "That's what you put your money in for. Don't feel bad about it." I remember that. That's probably the one thing that I really remember from that very traumatic time of when I was getting on disability. It was that lady making that comment, and saying, "This is why you've paid into that all that time. You have nothing to feel guilty about or sorry about or whatever. This is what you paid for."

But for others, confusion about Social Security's three programs—retirement benefits, disability benefits, and supplemental security income—appear to have left some interviewees in doubt about whether Social Security is an earned benefit at all. As Sharlene says, "a lot of disabled people and people who have never worked are pulling Social Security checks." Donna agrees that today's beneficiaries are "getting more and more out of [the system] that they did not put in it." Social Security disability benefits are

commonly seen as a form of welfare, and this perception appears to be bleeding over into perceptions of the retirement program.

Defense Spending and What Americans Mean By Waste

The final major component of government spending that many respondents discussed is military spending. There is strong support for military service members and the principle of a powerful defense. Doubts about America's foreign engagements, as I have already discussed, tend to overlap with concerns about "foreign aid." Criticism of military spending, primarily but not exclusively from liberals, focused less on the principle of defense spending and more around the implementation of that spending—and, in particular, the question of government waste.

The principle of military spending receives widespread approval. Roy, a retired mailman in Ohio, says, "I do think it's necessary that our taxes pay for our national defense, like the Army, Navy, Air Force, and that. I know that that is a big chunk of our taxes. I feel that that's necessary." Lawrence, a hairdresser from Michigan, is somewhat more tongue-in-cheek, but also sincerely believes in spending for national defense. "The Russians are not landing in Poughkeepsie any time soon," he notes. "So that's a good thing. I don't mind giving them money for that."

But many people are worry that the costs outstrip the benefits. "With the military, I think there are certain things that protect the nation, that's self-evident," says Kenneth, an attorney in Illinois. But defense should "not necessarily" get the amount it does now, he concludes. A survey respondent draws a colorful analogy:

> You know how wasteful it is the way phone/tablet companies come out with an upgraded phone a few times a year so you have to get rid of your old one and buy a brand spanking new one? (well you wouldn't if you're smart) That's what the

> government is doing with war, they keep upgrading shit that we don't need, wasting our money new planes? what's wrong with the old ones?^

It is primarily liberals who think military spending is too high, but not exclusively. 28% of Democrats surveyed, and 16% of Republicans, list military spending among the kinds of spending they deem wasteful. Kimberly and Jessica are both Republicans; Kimberly says she is "partially" supportive of military spending, and Jessica agrees. "I'm glad that it goes to defense though I think too much does," she says.

The Defense Department is understood to overspend here at home, too. As Denise put it, "The military's nice and sure you get cool things, DARPA projects, and everything like that, but after a while you just kind of got to ask yourself, how much are you willing to pump into this." People with military experience often had personal anecdotes to share on this subject: Matthew, a Black Hawk pilot, describes the purchase of new furniture for a building, when the old furniture was perfectly serviceable. "It just looks nicer, that's all it does," Matthew says.

In sum, though people are supportive of service members and veterans, and believe in the principle of national defense, military spending is strongly associated with government waste. But what Americans mean by government waste is a complex issue, one that I examine in greater detail in the next chapter.

Conclusion

American attitudes about government spending can be grouped into three categories—near-consensus support for local spending, strongly partisan opposition to spending that one learns about nearly exclusively from mediated sources, and mixed support for the large domestic investments between these two extremes. Support for social spending on the poor is limited because of widespread perceptions, particularly

among Republicans, that these recipients are not paying their share of taxes. But, though this view limits support, it accompanies fervent opposition among only a minority of respondents. But for this handful of interviewees, welfare spending is at the core of their tax attitudes, swamping any other considerations.

But as I will show in the following chapter, Americans do not only think about the distribution of government spending when they think about whether government represents them well. They also care about the political process as a whole, and whether they perceive that process is respectful and responsive to the citizenry.

CHAPTER SEVEN

HOW WELL DO WE DECIDE HOW TO SPEND TAX MONEY?

One of the fundamental factors governing Americans' tax attitudes is their sense of political power, the confidence that government works on behalf of people like themselves. One way to assess whether government is working on one's behalf is to consider how tax money is allocated, as discussed in Chapter 6. An examination of opinion limited to specific programs misses a major component of people's concern about government spending, however. Perceptions of government are shaped both by the distribution of government spending and *the process by which that distributive outcome is determined*. Many Americans' concerns about government are driven not by their support or opposition to particular policies, but rather a more general sense that government does not operate in a manner that is comprehensible or responsive to the citizens. Because Americans see being a taxpayer as a political role tied to their rights and responsibilities of political participation, doubts about the political process have a powerful impact on their tax attitudes.

That Americans see taxpaying in a political light is very evident in my interviews. Without prompting, most interviewees connect the responsibility of taxpaying to other forms of political engagement. Marjorie, for example, says taxpaying is "a duty, just like voting or anything else. It's part of being a citizen of a country." Gloria says that, in addition to taxpaying, citizens have a responsibility to "speak out on things." Donna, from Texas, draws a parallel. "Obeying the law is a responsibility," she says. "If the law is unfair or unjust, then there is another responsibility: that of trying to overturn it or stop

it." To be a taxpayer is to be someone with a stake in political decision-making, and therefore an obligation to participate.[80] Given that taxpaying is a legal mandate, one might think of it as the equivalent of jury duty or military service under a draft. But only a few interviewees, mostly those with personal experience in the military or legal profession, talk about these forms of service as similar to the responsibility of taxpaying. Instead, interviewees see the obligation of taxpaying as linked to their political voice.

If being a taxpayer is tied to one's rights as a political actor, as so many of the interviewees claim, it is no surprise that feelings of political powerlessness affect perceptions of taxpaying. Many taxpayers I interviewed and surveyed do not believe that the process by which taxes are allocated is respectful of their political authority. When asked what upset them about government spending, more than a third of interviewees did not name *any* specific programs or policies. Instead, they talked in general terms about whether the government was working well and representing people like themselves. Correspondingly, over a third of survey respondents answering this question raised concerns about political processes, and most of these respondents did not include specific complaints about particular programs.

These concerns were brought to the forefront when I asked interviewees to describe "government waste." Respondents have a wider definition of government waste

[80] While the interviewees were generally positive about political participation, this consensus did not extend to more combative kinds of political contestation, which a few interviewees described as unpatriotic or unethical. In discussing the responsibilities that, like taxpaying, are owed to one's nation, Roy says, "I don't know if it's because we don't like the way that our government's operating and so we're kind of rebelling with things like Occupy Wall Street and people burning the flag and all of those kinds of things. There's no penalty for that anymore. I think that we owe our country a moral responsibility to stand behind it and support it." Steve argues that people have an obligation to be "morally and ethically nice" to one another. Asked to define this, he says, "I guess, you know, too many people try to be politically correct or I don't know, argumentative instead of loving their neighbor."

than policy experts; Americans think of inefficiency *and* of programs they dislike *and* of systemic failures of democracy.

These negative perceptions of government are reinforced by the experience of filing the income tax. With little information about how government operates, especially at the national level, the interviewees use the income tax filing process as a proxy to understand the workings of government. "The tax-filing interface," according to Ventry, "sets the tone for how citizens feel not only about the extraction of tax payments but also what those payments purchase." (2011, 841–2) They draw lessons about government being incomprehensible and therefore unaccountable, untrusting of the citizenry, and organized for someone else's benefit.

Understanding Government Waste

The idea of "waste" is central to the interviewees' perceptions of taxes. Over the course of each interview, I asked only one question about waste, but interviewees tended to talk about this subject a great deal. Almost two thirds of the interviewees' references to government waste came spontaneously, *not* in response to my explicit question. When I ask Gabriel, for instance, about who pays too little or too much in taxes, he says, "well, I think everybody pays too much, because big government should be able to do more with what they currently get." When I ask Marjorie to describe a taxpayer, she says,

> I think of how I try so hard to pinch pennies and to make a dollar stretch. It seems like the government does not do that at all. It seems like they waste so much of that money that we all pay.

Like Marjorie, Ralph's feelings about taxes are closely tied to his concerns with government inefficiency. Asked which tax is the worst, he says, "the worst tax is money that the government is getting and then wasting." Waste is clearly a central idea to the

interviewees' thinking about taxes and shapes many of their other considerations of the subject.

In particular, the interviewees' sense of pride as taxpayers is often tainted by the thought that the money is wasted. "It feels good to be able to contribute," says Gabriel. "But, then at the same time, there's the element of the inefficiency." Donna says taxpaying is a "two-headed sword." A resident the Gulf Coast who lost nearly everything in Hurricane Rita, Donna approves of what taxation is supposed to do; taxes are "supposed to pick us up off our roofs when the water gets too high." But far too often, she believes, taxes go to "feed the bureaucracy." As Marjorie says, "You probably wouldn't feel so bad about it if you thought that they were really using it for good and they were being careful with it and everything."

Scholars have expressed astonishment at the extent to which Americans are concerned about government waste. Indeed, the public's estimates of the size of the problem do seem very high; as Hetherington puts it, "instead of the three cents turned up by the Gore Commission, the average American perceives that government wastes nearly fifty cents on the dollar." My respondents were no more sanguine that the public at large; the mean estimate of government waste among my interviewees was 42 cents per dollar, and among my survey respondents, 55 cents per dollar.[81]

Researchers have tended to treat Americans estimates of government waste as a "misperception" (Hetherington 2005), a belief for which there is "little evidence" (Bok in

[81] By way of comparison, I also asked the interviewees to estimate waste in corporations, small businesses, and charities. On average, they estimated corporations waste about 28% of their money, small businesses 11%, and charities 30%.

Nye, Zelikow, and King 1997).[82] When one considers what the general public means by waste, however, the magnitude of their estimates make sense. A small minority of my respondents, in the survey and in interviews, think of waste exclusively in terms of administrative inefficiency. More commonly, survey respondents think of spending on purposes of which they do not approve. And many elide either or both of these ideas with broader complaints about the political process as a whole. Thus, "waste" can encompass three distinct ideas. Gabriel was one of several interviewees who raised this ambiguity:

> Interviewer: And, then, this is just a personal opinion, but how much of every dollar do you think the government wastes?
>
> Gabriel: 30 cents.
>
> Interviewer: And—go on—
>
> Gabriel: How do you define waste?
>
> Interviewer: That's what I was going to ask you.
>
> Gabriel: Yeah, I guess, to me, waste would be any frivolous spending, even if it is, you know, going back to the military, even if it is going to something tangible, you know, I think that's wasteful. But, even if they were to keep up everything that's going on, I think a certain percentage of that is just falling through the cracks to inefficiency. If I had to define the things I disagree with as waste, then probably 30 percent, I would say.
>
> Interviewer: And, if you were just thinking about inefficiency, would you have a different number?
>
> Gabriel: Yeah, inefficiency, probably around 15 percent.

Gabriel knows that military spending produces "tangible" results, but still sees this spending as wasteful, because he disagrees fundamentally with American military policy.

[82] Waste, fraud and abuse were estimated at 7% of the federal budget in a 2013 Congressional hearing. (Petty 2013). Note, however, that Ronald Reagan's Grace Commission reported in the 1980s that, "one third of all income taxes is consumed by waste and inefficiency." (*The President's Private Sector Survey on Cost Control* 1984)

Many other respondents also include programs they oppose in their definition of waste. Lucy sees waste almost exclusively in terms of programs she dislikes. "Inefficiency," she says when I inquire, "doesn't even play into it." Gloria is similarly focused on spending she disagrees with. She thinks the government wastes about 50% of the money it receives. Asked what comes to mind when she thinks of when she thinks about government waste, she says, "Giving money to the arts. Giving money to Planned Parenthood." When asked explicitly about inefficiency, however, she takes a strikingly different tone:

> I'm sure there is [some inefficiency]. I don't know much about it but I'm sure there is. Any big system like we have, it would probably be pretty hard not for there to be some waste. All the lawmakers are trying to help out their own area and states. Some of those things are important, though.

Bear in mind that Gloria had previously claimed that half of tax money was wasted; inefficiency appears to play a small or even negligible role in that assessment.

Survey respondents appear to think in a comparable way. After estimating how much of every tax dollar is wasted, respondents were asked to describe what they thought of when they thought of waste. Figure 10 categorizes their responses.[83]

[83] Other categories I coded, but were too infrequent to include in this chart, were 42 references to campaigns and elections, e.g. "campaigning" and "political ads," and 12 references to outright criminal activity (e.g. "fraud" or "embezzlement").

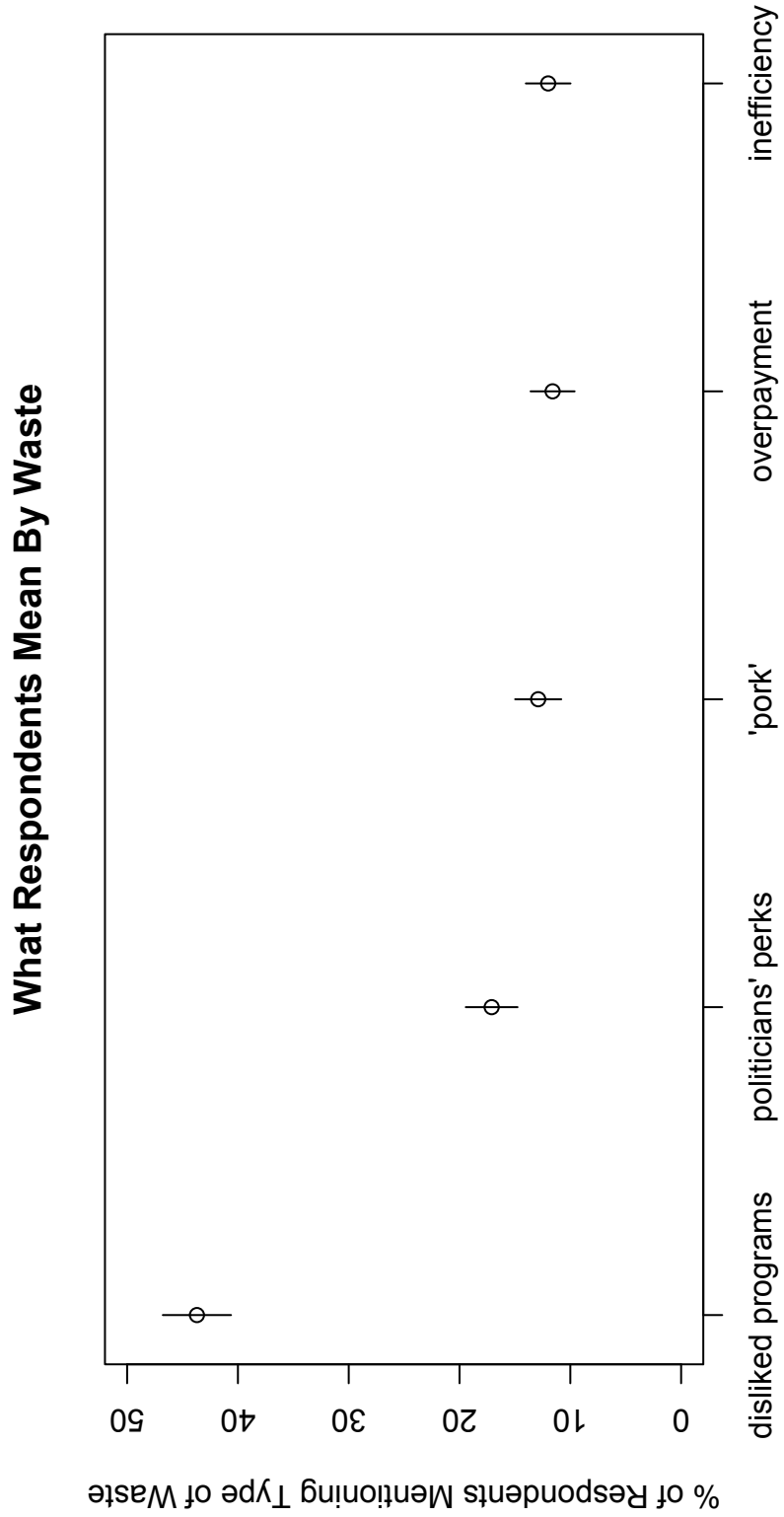


Figure 10: What Respondents Mean By Waste

The first category, "disliked programs," includes all references to specific kinds of spending. As Gloria does of abortion and Gabriel does of military spending, a 68-year-old independent from Illinois disapproves of "Afghanistan, Iraq, the UN, Medicaid," and lists these as examples of government waste. Another respondent, from New York, sees "gay rights" and "abortion support" as wasteful. These results closely recapitulate the unpopular programs addressed in the previous chapter, with defense spending, welfare, scientific research, breaks for corporations, and foreign aid coming in for the most criticism.

The next category, "politicians' perks," includes all references to the rewards a politician receives for being in office, a remarkably common concern. For instance, survey respondents object to "big fancy dinners for politicians" and the "trips and vacations" these officials award themselves. The pensions, health care, and other benefits that accrue to members of Congress are also the subject of much criticism. A 32-year-old woman from Florida describes "pensions for government politicians" as waste, noting that these officials "do NOT deserve payment for life after a single term in office."[84]

The category "pork" includes all references to politicians unfairly directing spending to benefit their electoral or financial supporters. A respondent from Oregon complains about "pork barrel projects by senators who pander to their constituents," while another from Texas objects to "ridiculously special interest driven spending." The

[84] Congressional pensions require at least five years of service and there are significant age limits and deferral requirements. (Purcell 2005)

most common specific example of this kind of waste is the "bridge to nowhere," cited by eleven survey respondents.[85]

The last two categories are the most like the definition of waste typically used in policymaking. "Overpayment" includes statements regarding government administrators being overcharged when making purchases. Certain widely reported symbols of inefficiency seem to be perennial favorites; though these stories first made headlines nearly thirty years ago, thirteen survey respondents and eight interviewees cited the purchase of an overpriced hammer or toilet seat.[86] "$7 screws and $300 toilet seats," says one respondent. "Those things make no sense to anybody!"

The final category, "inefficiency," comprises references to bureaucracy, redundancy, and poor management. Respondents talk about government having "too many employees," "slow processes," and "duplicate services," and worry that employees are not competent to do their jobs.

These categories are not mutually exclusive. One can dislike a program on principle *and* think that it is poorly executed; one can think (for instance) that the war in Iraq was a bad idea *and* be angry about inflated contracting, and one can philosophically oppose cash payments to the poor *and* believe there are high rates of fraud in welfare programs. Moreover, respondents could offer as many examples of waste as they wanted; one could be angry about abortion, the bridge to nowhere, and redundant government

[85] The "bridge to nowhere" was a $395 million dollar project considered and partially funded by Congress in the mid-2000s, for a bridge between Ketchikan, Alaska, and nearby Gravina Island. (Lyons 2007) The phrase appeared prominently in the campaign speeches of 2008 Republican Vice Presidential candidate Sarah Palin.

[86] Respondents' estimates of the price of the hammer ranged from $200 to $25,000. It appears that the hammer is in fact apocryphal, while the toilet seat, intended for an anti-submarine plane, was indeed originally priced at $640. ("Adjusting the Bottom Line" 1985, 23; Freedberg Jr. 1998)

agencies. Each complaint was counted, and about a quarter of responses were coded in more than one category.

As Figure 10 makes clear, when most people talk about government waste, they are thinking of something very different from the official definition. By far the respondents' most common description of government waste was simply to list programs they did not like; 44% of respondents explain waste this way. Inefficiency is a consideration for only 12% of respondents.

How people think of government waste can help us understand why their estimates of waste are so high. There is a strong correlation between how one defines waste and the percentage of government spending one sees as wasteful. Table 8 reports the factors correlated with picking a higher estimate of waste.[87] Model 1 provides a baseline for the demographic factors. Self-described conservatives think government waste is higher.[88] Men and people with higher levels of education tend to choose lower estimates. Model 2 includes those same control variables, but adds variables for how the respondent described waste, using the same categories I defined for Figure 10.

I also include an additional variable, "partisan comment," which identifies the 5% of responses in which the respondent's description of waste included an explicitly partisan remark. For instance, a woman from West Virginia describes waste as "paying Obama a salary for destroying our country," and a man from Arizona writes "paying the salaries of Republican politicians" as his definition of government waste.

[87] This is a simple OLS regression. Given that the data is a percentage, a fractional logit model would be the most appropriate, but an OLS provides a close approximation when most data is near the middle of the range. Having tested more complex models, which produced extremely similar results, I report this model because the coefficients are more readily interpretable.

[88] If you remove the control for political ideology, political party becomes significant; Republicans estimate substantially higher levels of waste.

Table 8: Correlates of Respondents' Estimates of Waste[89]

	Model 1		Model 2	
(Intercept)	68.05	***	64.88	***
	3.94		3.97	
Demographic variables:				
male	-4.99	**	-5.29	**
	1.64		1.64	
age	-0.08		-0.05	
	0.06		0.06	
white	3.33		3.65	
	2.25		2.24	
Republican	0.78		1.23	
	2.26		2.25	
education	-3.57	***	-3.33	***
	0.56		0.56	
conservative	7.47	***	6.59	**
	2.09		2.08	
Definition of waste:				
"disliked programs"			3.78	*
			1.66	
"perks"			3.47	
			2.20	
"inefficiency"			-6.46	**
			2.52	
"overpayment"			-7.21	**
			2.56	
partisan comment			4.74	
			3.99	

[89] Age is measured in years. Education is a six-point scale from less than a high school education through a graduate degree. "Male," "white," "Republican," and "conservative" are all indicator variables. See text for a detailed discussion of each definition of waste.

The results show that one's definition of waste does indeed predict one's estimates; all else being equal, a person who thinks of waste in terms of overpayment and inefficiency will, on average, estimate waste to be eighteen percentage points lower than someone who thinks of waste in terms of programs they oppose. Thus the supposed overestimation of "government waste" can be in large part explained by the differing interpretations of the phrase itself.

But if Americans use a relatively broad definition of government waste, does that necessarily show a deeper or better understanding of how government works? Take, for instance, the respondent from Texas who estimates that 82% of government money is waste, and describes that waste as "big fancy dinners for politicians." Does she really imagine that more than four-fifths of tax dollars are being spent in places like the Senate dining room? Or, alternatively, the respondent from New Jersey who says 40% of tax dollars are wasted, and imagines waste to be "bribes"? Perhaps my story is no more optimistic than the previous analyses of government waste, but merely shifts the locus of Americans' misunderstanding from an overestimation of government incompetence to an exaggeration of politicians' venality.

I would argue otherwise. The interviewees' descriptions of waste, taken together, form a coherent critique of the political process. In the following section, I discuss what Americans mean by "pork" and "perks," and show that these attitudes about how tax money is spent are, fundamentally, a way of expressing concerns about the extent to which American democracy is controlled by elite interests.

Pork and Perks: "Waste" as a Shorthand for Plutocracy

Two of the respondents' most common examples of "waste" indicate strong doubts about the extent to which American democracy represents the interests of most people. When Americans talk about "perks," they evince real anger at the elitism among the governing class, and their complaints about "pork" reveal a widespread grievance about the power of special interests to redirect public funds to private ends. Thus Americans' tax attitudes are shaped not only by their estimated costs and benefits, but by the perceived failures of American governance.

Pork: Corruption and Special Interests

About 13% of respondents describing government waste talk about the power of corporations and other special interests to determine how tax money gets allocated. The most common turns of phrase for this phenomenon are "pork" and "pet projects"—terms adopted by nearly 5% of respondents. Unlike in the case of "government waste," respondents mostly use the word "pork" more or less as it is used in public policy: a line item expenditure benefiting a small number of people, supported primarily by a single legislator, and added to legislation through earmarks, horse-trading or logrolling. For instance, one New Yorker's idea of waste is "pork barrel spending that only benefits small areas." A woman from Michigan thinks of waste as "pet projects that a congress person gets through because he voted for some one else's pet project." A man from Pennsylvania notes "pork programs that are traded for votes," though he does not specify whether he means votes from constituents or votes from other representatives.

Interestingly, however, Americans do not appear to draw a sharp distinction between what one might think of as sordid legislative compromise and actually illegal

activity. Respondents tend to slip between talking about "pork" and using phrases like "kickbacks" and "general theft." The mental leap is especially clear in the interviews. Aaron says, "a lot of the government's decisions are based on how it will affect corporations because they get funding from corporations for their campaigns and maybe bribes." It is not only Democrats who express concern that corporations engage in vote buying. In fact, 54% of Republicans in my survey refer to bailouts and other corporate breaks in their definitions of government waste, compared to 57% of Democrats—a nominal difference that does not begin to approach statistical significance. Bonnie is a Republican who seems to think corporate lobbying amounts to bribery. "A large company like Monsanto Corporation can send up that lobbyist, wine and dine them, and, maybe, get their way," she says.

These comments are infused with a sense that the government operates for the wealthy few, rather than the people as a whole. Michael is concerned about the revolving door between elected office and corporate offices. "You could probably write a chapter or two on waste," he tells me. "The whole system that's been set up for politicians, the government contractors and those contractors looking out for their politician friends when they leave office." Survey respondents, as one could predict of anonymous commenters, tend to express their opinions with less subtlety. "sELF-serving carreer politicos that kiss the asses of lobby, union etc..."^ says a Californian, "we have the best gov. money can buy, and most gov. is bought by corporations and special interests."^ "They bail out the rich and let the poor people die," concludes a 40-year-old woman from Texas in her explanation of waste. Thus "waste" becomes shorthand for the ways in which government responds to elites rather than the majority of Americans.

Perks: Complaints about Politicians' Lifestyles

When Americans are asked about government waste, politicians' lifestyles come in for a remarkable amount of criticism, particularly among the conservative and the less educated. About 20% of people with only a high school education talk about perks, compared to 11% of those with a four-year-degree. Their anger encompasses not only symbolic evidence that politicians are living lavish lifestyles, but also benefits that many upper-middle-class workers take for granted—health insurance and retirement benefits. Their comments are a critique of elitism, an expression of doubt that elected officials economically distant from their constituents can truly act as their representatives.

Politicians are seen as benefitting from a wide array of goodies, including travel and entertainment on the taxpayer dime. Respondents object to "junkets to Las Vegas for conferences," "hotel stays," and "parties." When I ask Stacy what she means by government waste, she says, "how corrupt politicians use that money to go on vacations all the time." Perhaps in part because politicians are paid with tax dollars, there appears to be some confusion over whether politicians are spending their own money on these privileges. James's concerns about the government's inability to "spend wisely" are closely linked to his assessment of the lifestyles of elected officials. "I remember years ago, Bill Clinton got a $400 haircut on an airplane," he says.[90] "I know he didn't come right out of the pocket with $400. I'm sure that came out of our tax dollars somewhere along the line."

[90] Original news reports priced the haircut at $200 and wrongly suggested that President Clinton's haircut delayed flights at Los Angeles International Airport by several hours. (Steinmetz 2010)

An approximately equal number of respondents' complaints are not about frivolities, but instead are directed at elected officials' salary and benefits.[91] Most commonly, respondents complain about politicians' salaries, either simply for being too high, or because politicians were not perceived as doing enough work to have earned those salaries. More than twenty survey respondents list politicians' salaries as their one and only example of government waste. For example, a 72-year-old woman from Massachusetts describes waste as "the salaries and benefits paid to elected officials who haven't been doing anything to help this country."

Politicians' benefits, including health care and pension benefits, are also a source of anger. Many respondents concerned about political perks believe that elected officials receive lavish pensions as soon as their first term is over, and continue to receive those benefits for the rest of their lives. Congressional health insurance is also seen as an unearned luxury, in part because people in Congress benefit from a different health care plan than that available to most Americans. "Why is it they think they deserve Free Healthcare?"^ asks a woman from Arkansas. "Who is it they are supposed to be working for?"

Who are they working for? This question lies at the heart of complaints about politicians' perks. Elected officials' lofty economic status is seen as a violation of the terms of public service; one cannot represent the American people if one receives privileges unavailable to the average person, these respondents believe. As man from

[91] The anger about salaries and benefits discussed here is focused on high-level elected officials, not rank-and-file government workers; respondents coded as caring about perks talk about the president, Senators, members of the House of Representatives, or use words like "legislators," "officials," "politicians" and "leaders." Concerns about lower-level government workers being overpaid or not working hard enough are included in the category "inefficiency," along with other critiques of the government bureaucracy.

Michigan puts it, “their wages are to high if they r for the people they don’t need that kind of money.”^ Other survey respondents make a similar case, arguing that representatives should not be living better lives than the people they are supposed to be serving. Politicians should instead “LIVE LIKE MOST AMERICANS,”^ writes a woman from Ohio.

One interviewee in particular sheds light on the fundamentally democratic sentiment underlying complaints about political privileges. James, who earlier in our interview had talked about Bill Clinton’s haircut, returns to his concerns about luxurious living by elected officials.

> I mean I know I’m not president or nothing, but if I was, whenever we’re having meetings or dinners or whatever, I would just make everybody chip in and I wouldn’t spend tax dollars on it. Everyone should bring a dish and we can have a potluck. You know? Make everybody drink out of orange juice cups or something, and recycle! Like Christmas time, they spent all that money decorating the White House and I’m probably never going to go there and see it. I mean just a lot of money that seems wasted to me. I don’t know why they just couldn’t find a tree, put it up outside the White House, wrap some lights around it and call it good. I don’t know why they have to get so extravagant with things.

For James, Washington, D.C., feels impossibly far from his home in rural Michigan; only 35 years old, he never expects to see the decorations at the White House. He sees the lives of the people who are supposed to represent him, with their catered events, as at an inestimable distance—and this economic rift violates his ideals of how democracy should work.

Public concern about politicians’ elitism is not new, of course; Congressional pay raises have resulted in political blowback since the earliest years of the Republic (e.g. Brady and Theriault in Hibbing and Theiss-Morse 2001). In at least one qualitative way, however, these concerns may be different than they would have been a few decades ago.

The perception of politicians' retirement plans and health care coverage as unfair luxuries hints at the extent to which the economic security of average Americans has declined; it is no surprise that less-educated people are more likely to object to politicians' perceived luxuries. One can only speculate, however, that in periods when defined-benefit retirement plans were more widely available, the pensions provided to members of Congress were less stark evidence of their isolation from the average American experience.

Where Does the Money Go?

Americans' examples of government waste, other than programs for which they would prefer not to pay, often hold a criticism of the quality of political representation in the United States. My respondents take the opportunity of my questions about taxation to criticize the powerful, and, at the same time, express their own feelings of disenfranchisement—in particular, their sense that the actions of government cannot be tracked by the citizenry. This attitude is most commonly expressed as an admission that one does not know where tax dollars go. For some Americans, the fact that they know relatively little about where their money goes is evidence enough that government is wasteful.

About a tenth of all respondents say they are unsure or do not know where their tax money goes. Some of these respondents seem to believe that this is a result of a concerted effort on the part of the government to be inscrutable. In answer to my survey question about waste, respondents talk about "special interests that are added to bills that people aren't told about," "projects not known to the general public," and "the unknown

spending." A man from Ohio writes simply, "not sure, don't know if any of us little people know for sure."

It is hard to extrapolate from the survey respondents' brief remarks, but the interviews show that, at least for some people, feeling uninformed is itself evidence of a failure of governance. When Aaron is asked what he is upset about, he pauses, then says, "I have just a general comment on the transparency, in terms of where tax dollars go. There's a lot of waste and you don't really know where a lot of it is going." Craig can't think of an example of government waste, but knows that the government creates "bloated bills" that "they hide [so] that we can't even see half of them." Similarly, Jacqueline says she "doesn't have a solid thing coming to mind," but she worries about "things that the government isn't completely transparent about. So we might not even know where the things are going and being wasted," she says, "because it's so complex. " As Lawrence says, "It's a shell game." Several interviewees express a wish to know more about where their money goes. Bridget says,

> I would love to sit down with whoever controls all this money, whoever—, whatever bank account it comes into, whatever accountant or person sits there and goes, –Okay, well this hundred grand's going here and this fifteen hundred dollars is going here." Because, I like to see how things work.

Michael complains repeatedly about the lack of transparency in government, so I ask him if he would feel better about taxes if he knew they were set for one particular purpose. He says, "yes, even if I might not agree fully with whatever it is they're spending it on, at least I know where it's being spent where it's not just being dumped in the black hole."

When Americans discuss "government waste," they call on a range of different ideas, including special interest spending and the luxuries enjoyed by political elites.

Though their examples vary, their answers share a single underlying concern about the extent to which their democratic government in fact operates on behalf of the people. Without confidence that government operates on behalf of the citizenry, their very lack of knowledge about where tax money goes provides ballast to their claims that government is wasteful. And, as we will see in the next section, these feelings of disempowerment and exclusion are reinforced by the federal income tax filing process.

How the Income Tax Filing Process Reinforces Negative Beliefs about Government

The annual filing of income tax returns is a civic ritual in the United States. For most Americans, particularly in years without a presidential election, taxpaying is likely their only significant interaction directly with the federal government. And, while it is not accurate to say that Americans hate taxes, it is fair to say that a majority dislikes filling out their income tax forms. Interviewees express deep frustration at the complexity of tax filing, which is not merely annoying to deal with but a reminder that the government operates beyond the ken of average Americans.

Interviewees complain both about practical matters—the time wasted or the expense of getting expert help—and a more general feeling of inadequacy or lack of control. The "complexity" bothers Tom. "Here I've got to hire this accountant every year to do it," he says. "Because I can't." As survey data would suggest, this concern often matches or outweighs the actual cost of one's tax bill. "It's a lot of paperwork and so even when the tax bill isn't that high, there's the bill of my time, and record keeping, and paying [my accountant], and that's a lot of effort," says Bonnie. She wishes she "knew all year long this is what you were going to owe and so you just saved up accordingly, and then it was done."

Bonnie's opinion is consistent with that of most Americans, who say they are far more bothered about convoluted tax system than their actual tax responsibilities. For instance, in 2011, when the Pew Research Center for the People and the Press asked Americans what bothered them most about taxes, 28% said "the complexity of the tax system," while only 11% picked the "large amount" that they themselves paid.

Even more upsetting to most Americans than the complexity of the tax code, moreover, is the thought that wealthy people are not paying their fair share. In that same 2011 Pew poll, 57% of Americans said the thing that bothered them most was "the feeling that some wealthy people get away not paying their fair share." But interviews reveal that the tax codes complexity actually encourages people to imagine others not paying their part.

The interviewees often jump from the complexity of the tax code to the certainty that the government operates on behalf of other, richer people. Tom seems taxpayers as "beleaguered" by the tax code because "it's basically obscene, it's so complicated." He believes the tax code is not simple because of "lobbyists" who want to "make a lot of money." The vexation of tax filing and the corollary that the tax code benefits the rich is literally Tracy's first thought about taxation.

> Interviewer: When I said the word "taxes" what did it make you think about?
>
> Tracy: Next month. And the fact that we put it off until next month. And the burden of it. Those are the main things I think of.
>
> Interviewer: And when you say the burden, what do you mean?
>
> Tracy: Well, I'm fairly middle class and the loopholes that— I've already said it right there. The tax codes that afford the wealthier people to pay a lot less percentage than we do.

For Tracy, the pain of coping with the arcana of the tax code is inextricable from a broader sense that rich people are benefitting unfairly. Kyle also makes the logical leap from the income tax filing process to the belief that the wealthy are underpaying their taxes. Asked what he thought of the IRS, Kyle responds,

> Red tape and bureaucracy. And… I think that everything's so convoluted that only people that are in very good financial situations are able to use the system to their advantage when it comes to the IRS and tax loopholes that kind of thing.

The complexity of income tax filing implies to many that other people are getting away with something.

The tax code is not merely seen as a boon to the rich; it is also understood as clear evidence that average people lack control over government. Daniel is among the most positive of the interviewees; he describes taxpaying as "the cost of being American." But on the question of the tax code's complexity, he expresses real anger.

> At times I just feel like it makes no sense. When I paid attention to it I bought my house and I paid a professional to prepare it the first time. And I'm a pretty smart guy so when it comes around to paying taxes the second year I just looked at what he did the first year and I tried to copy it. It really bothers me that I can't just look at it and understand it. I have to pay a professional to translate it for me.

The operations of government should not be incomprehensible to the citizens, the interviewees believe. Aaron says the tax code should be something that "the average person" should be able to understand. That taxes are too complicated to "decipher," as Michael puts it, is "just saying something about how out of control it is."

Michael does not specify what, precisely, is out of control. But, as other interviews make clear, thoughts about the tax code bleed into more general considerations about government, and particularly government waste. Ralph's comments are typical; asked his mental associations with the IRS, he says,

> The picture that came into my mind was a huge building with many employees and that they're trying to enforce regulations. They're probably… I just don't know, my gut instinct is that this is probably inefficient. When I think of government like that, I'm just thinking, and I have no specific reasons to say this, but when I think of the IRS, I'm just thinking of waste… [and officials who are] out of touch with the average Americans.

Ralph transitions between the IRS and the government more broadly, and sees the IRS as emblematic, not only of inefficiency, but also of removed and unresponsive government.

The income tax filing process is a time-consuming and frustrating experience, even for people who do not see their personal tax responsibilities as onerous. The personal experience of the tax code reinforces for people their belief that government does not respond to most people, and instead benefits the wealthy—a particularly disempowering and unequal perception of government.

Conclusion

Scholars have expressed puzzlement at the extent to which Americans appear to overestimate government waste. In fact, however, policymakers and members of the public have been speaking at cross-purposes. Americans have a much broader definition of waste than policy experts do. Many think of waste in terms of programs they disapprove of—and these respondents pick much higher estimates of waste than other Americans. Moreover, even putting aside the objections Americans raise to specific programs, they do not think only of inefficiency. Asking about government waste provokes Americans to raise much broader criticisms about the extent to which government is controlled by the elite few. This sense of disempowerment is reinforced by the experience of the income tax filing system.

CHAPTER EIGHT

CONCLUSION

Talking to Americans about taxes is a far more positive experience than one might expect. My data suggests that most people are remarkably public-spirited when it comes to the principles of taxpaying. The vast majority of Americans see paying taxes as a civic duty, a responsibility to their communities and their country. After decades of anti-tax rhetoric, the resilience of this commitment to fiscal citizenship is certainly noteworthy. But this is not to suggest that Americans are all whistling with good cheer as they examine the taxes on their paychecks and receipts. There are limits to my respondents' sense of fellowship with other Americans, and their doubts about their representation in government leaves many people angry or resentful about the way tax money is used.

Perhaps the most important dynamic underlying my respondents' tax opinion is their ideas of "us" and "them." To the extent they see themselves as sharing interests with the political community, they express willingness to pay taxes to support that community. But when people perceive their tax dollars as benefitting "them"—people they see as outside their community, whose well-being does not contribute to their own—they are no longer so happy to pay their tax bills. Attitudes about foreign aid, a term many respondents use to describe both traditional humanitarian aid and American military interventions, should be understood in this context.

Within America's borders, taxpaying itself become a metric of whether others are contributing fellows or freeloading outsiders. Respondents rationalize the exclusion of immigrants and the poor from the political community precisely because those groups are

seen as non-taxpayers. As such, these groups are seen as less deserving of the benefits tax dollars provide.

This sense of fellowship is much more clearly defined in my respondents' thinking than their attitudes about tax rates. While most of my respondents, like most Americans, expressed support for progressive tax rates, this was not a highly motivating question. One reason for this ambivalence appears to be a misunderstanding of the tax code itself. For many respondents, the amount one pays in income tax is seen as a result of "loopholes," not of tax rates. The respondents drew on their personal experience of income tax filing in making this assessment; an annual hunt for deductions and credits makes "loopholes" highly salient to people of all income levels. One's tax rate, by contrast, is hardly noticeable at all. No wonder, then, that those who think the rich should pay more in taxes are often supportive of a flat tax, if such a tax would close the loopholes.

The tax code appears to shape tax attitudes in other ways, as well. The arduous process by which one files one's income taxes puts this tax at the forefront of my respondents' minds, leaving many to overestimate the expense this tax imposes. By contrast, the hassle-free process of paying sales and payroll taxes appears to draw respondents' attention away from these costs. The sales tax imposes a large expense on the poor that largely goes unnoticed by middle- and upper-class respondents, and the cost of the payroll tax is hardly recognized even by those for whom it is the largest tax they pay. The overall impact is a misperception of the tax rates paid by the poor; though poor people make quite substantial tax contributions, particularly at the local and state level, their taxes are assumed to be low or even negligible.

The other major factor shaping tax attitudes is respondents' feelings of representation. My respondents' attitudes about particular government programs tended to revolve around the extent to which they see the beneficiaries of a given policy as their fellows. But representation, it became clear in interviews, is not merely about getting government benefits in line with one's tax costs; it is instead a far more nebulous impression of the extent to which one is respected by the political process. It is only by considering the political process that the anger over government waste, and the apparently outlandish estimates Americans give of that waste, makes sense. When they talk about government waste, my respondents were in fact making systemic critiques of the political process and the extent to which the government operates for the benefit of the elite few.

These are my results so far, but research is always a work in progress. I conclude with some of the most obvious theoretical and methodological limitations of this dissertation, and lay out some expansions and improvements I can make for future iterations of this study. I also address additional work that would more directly address the policy implications of Americans' tax attitudes.

Theoretical Expansions

There are three areas of theoretical tension that I must do more to resolve. First, I must examine more completely how fellowship and work are related. Second, I should discuss attitudes about corporations as taxpayers (or, as they are more commonly perceived, non-taxpayers). Finally, I need to be clearer in my assessment of the exclusionary implications of fiscal citizenship.

One theoretical consideration I do not address here is the interplay between fellowship and work. Historically, attitudes about labor have been closely related to ideas of solidarity. Productivity is, in some sense, inextricable from the idea of community, as the definition of productivity is fundamentally social. Work is valuable because of its contribution to the community. The third pillar of my "fellowship-representation-work" model, then, is a subset of the first. This should be clarified, and if possible, simplified.

There is also more to be done on perceptions of corporate taxation. Corporations are often described by my interviewees as non-taxpayers. A common critique is the idea that corporations are hiding their profits "overseas" or "offshore," a metaphor that symbolically places the corporation outside of the national political community. At the same time, many respondents saw the political process as controlled by corporate and other special interests. Thus corporations are understood as entities that are under-taxed and over-represented. In this sense, corporations seem to fit neatly with my fellowship-representation-work model.

But corporations are entities, not people. A question unanswered by my dissertation is whether corporations' status as taxpayers has any impact on the perception of corporations as political actors. It may be, for instance, that their being understood as taxpayers actually encourages the acceptance of corporations as legitimate actors in the political sphere. This is a subject I am examining in a separate piece of research; my results will affect how I present perceptions of corporate taxpayers in the final version of this book.

Finally, I must examine in greater depth the meaning of the taxpayer identity. An identity is intrinsically a distinction between people, and as my interviews make clear,

some people who describe themselves as taxpayers are adopting this identity in an exclusionary way. This view might be summarized thusly: "I am a taxpayer, and therefore I can make special political claims. Compared to those who do not pay taxes, or who do not pay as much as I do, I have more right of access to government services and my political opinions are especially important and deserving of attention." As such, the claim of being a taxpayer implies a standing within a hierarchy. Treating taxpaying as a kind of entry fee for political participation is fundamentally undemocratic. The question remains: Is there is a version of fiscal citizenship that is entirely compatible with democratic principles? Or does pride in taxpaying necessarily imply that certain rights or public privileges are purchased with taxes—and that some of us have therefore bought a larger share?

Resolving these three theoretical concerns—the relationship between fellowship and work, the perception of corporate taxpaying, and the meaning of a taxpayer identity—would substantially strengthen the work I have presented here.

Methodological Improvements

There is also a panoply of potential methodological improvements to the research I have conducted to date. To some extent, this is an immutable problem—there is always more and better data. After conducting a survey or interview, one is always struck by what one should have asked. But there are some very achievable ways in which my existing data can be better mobilized, and some potentially new sources of data that would further test my conclusions. Some of these improvements involve survey data; the rest involve an additional project looking specifically at the presentation of taxpaying in the media.

More Survey Research

My research can be improved by more and better use of survey data. First, I need to increase the extent to which my data can be said to be representative of the U.S. population as a whole. Second, I can make better use of existing, nationally representative survey data. Finally, my research so far has assessed the effect of media only indirectly; going forward, I should examine the public rhetoric surrounding taxation, and how that has changed over time.

Above all, more can be done to test the extent to which my findings are representative of the nation as a whole. The survey I conducted is currently balanced on some demographic characteristics, but weighting can make it more representative of the U.S. population. Better still would be a survey of a nationally representative sample. Such a survey could include more comprehensive questions regarding respondents' tax experiences, which would allow me to better identify the biggest taxes people pay, and also the impact of particular aspects of the income tax code on tax attitudes and taxpayer identity. For instance, I could assess whether EITC receipt reduces the likelihood that one perceives oneself as a taxpayer.

Another avenue for additional research is the distinction between partisan divisions and in-party/out-party attitudes. My research has been conducted in a particular political moment—a moment of high political polarization and a Democratic White House. The extent to which Republicans appear to be more negative about taxation may be, in part, a result of their opposition to the current administration. Should the 2016 election place a Republican in the White House, a second round of interviews would also be fruitful. Of course, given the nature of qualitative research, additional interviews

would not allow me to say definitively that there is a change in the partisan attitude to taxation. But alongside a closer examination of existing polling data, I can get a sense of in-party/out-party change in tax attitudes. I can, for instance, examine the partisan shifts in ANES data on perceptions of tax money being wasted.

My interviews also revealed some subtleties in tax attitudes that may be testable with existing national quantitative data. My interviews suggest that perceptions of government spending, and particularly government waste, are actually an indictment of the political process more broadly. Survey data would allow me to see what part of perceptions of government waste are *not* explained by the perception that government is operating for elites. Experimental tests could help determine how framing "waste" specifically as administrative inefficiency changes estimates of cost.

Additionally, I can do a better job of examining welfare attitudes. A small fraction of my interviewees had very strong anti-welfare views that seemed to determine their tax attitudes; almost every thought about government spending returned to the idea of welfare. Other respondents, by contrast, did not seem to be nearly as concerned about social spending. Only national survey data would allow me to assess what percentage of people are indeed motivated almost exclusively by this issue. Similarly, the General Social Survey should allow me to examine more accurately how welfare receipt affects attitudes to social spending.

Finally, national survey data may also shed some light on who, precisely, does not see taxpaying as a responsibility, though this opinion is unusual enough to limit the statistical power of most relevant national surveys. Still, it may be possible to produce some broad demographic truths about those holding this exceptional position.

The Missing Link: Media Effects

In my research so far, I posit the effect of media based on the differential views of high and low-information partisans. But a direct examination of media coverage of taxation would provide a much more complete picture.

The first component of this research is already underway. I have assembled a dataset of letters to the editor written by people who describe themselves as "a taxpayer." To see what is unique about those who adopt the taxpayer identity, I can compare their demographics and their attitudes to those who describe themselves as "a resident" of a particular location. This should allow me to see how those who describe themselves as taxpayers differ from other people who write to local newspapers.

In addition, I can use newspaper archives and broadcast transcripts to see how the media talks about taxpaying. I would expect, based on my findings so far, that the media privileges the income tax, a fact that would likely to contribute to the salience of this tax over others most Americans pay. I would also expect that conservative media is particularly focused on the income tax, to the exclusion of other taxes.

Finally, I can use experimental tests to see the interaction of personal experience and media when it comes to tax opinion. The experimental setting is a good way to examine how changing short-term considerations can change attitudes. It may be, for instance, that simply being reminded of the sales tax makes people less likely to see poor people as non-contributors. Such a finding would bolster my claims regarding the salience of taxpaying and assessment of tax costs.

Testing the Policy Implications

My work so far has suggested that certain tax attitudes are reinforced by the design of the tax code. For instance, many people underestimate their payroll taxes, and perceive their sales taxes as a small expense. In interviews, those views are closely linked to the experience of taxpaying. This does not necessarily mean, however, that the taxpaying experience *causes* people to underestimate their tax responsibilities, or that cosmetic changes in policy design would give people a better understanding of the actual impact of the tax code. The evidence to date, for instance, suggests that a tax receipt does not have the hoped-for effect of making people feel more confident about where their tax dollars are going, at least in an experimental setting (Kendall and Kessler 2010). An obvious follow-on from this research is a more complete examination of its policy implications.

The challenge of causal inference in this case is that tax policy changes very slowly and that one's demographic and economic situation is extremely correlated with one's taxpaying experience. As such, it is hard to identify the effect of any given tax experience. There are, however, a few approaches that may allow me to make a stronger causal claim. In the following sections, I outline four of these approaches.

Exploiting Borders

In countries, states, or regions that have experimented with automatic income tax filing, there may be data on how this change affected tax attitudes. One might expect a simplification of the income taxpaying process to correlate with a reduced assessment of the cost of income taxes. Similarly, there are contexts in which sales taxes are more or less visible. For instance, the VAT is typically invisible to the end-purchaser, while the

sales tax is noted on purchase receipt. An examination of how the cost of the VAT is perceived might be a fruitful avenue for better understanding how the experience of taxpaying affects perceived costs.

Looking at Change over Time

If the income taxpaying process encourages people to underestimate the tax payments of the poor and overestimate the effect of loopholes on the taxes paid by the rich, one would expect these views to be more strongly held in the spring than in the fall. A survey conducted at the appropriate times might capture these changes in attitudes. In addition, it may be that people are more likely to think of themselves as taxpayers in the spring, compared to the fall—particularly in April. The letters to the editor may allow me to measure such an effect.

Intervening with New Information

Certain municipalities provide their taxpayers with information about where local taxes are spent. It may be possible to assess whether these interventions have changed tax views. Ideally, I could partner with a municipality to randomly assign the receipt of these documents.

Examining Psychological Effects

My research implies that costs that involve hassle are overestimated; this would be easy to test as a game in a laboratory setting. A game might take the following form.

Participants are engaged in a shared task—for instance, the solving of a puzzle. They are obliged to pay a certain amount of a reward into a shared pool, to be spent on a common good (for instance, hints to solve the puzzle). Without changing the amount of

the contribution or the reward, one could manipulate the ease with which participants could make that contribution. Perhaps participants would have to fill out a form, or simply wait a certain number of minutes. One could also manipulate participants' information about others' contributions to the pool. Outcomes of interest would include willingness to make the contribution, attitudes towards other participants, and feelings about the adequacy of the reward.

Each of these additional pieces of research would strengthen the claims made in this dissertation and provide a more complete picture of Americans' tax attitudes.

Beyond Tax Attitudes

Americans' attitudes about taxation matter for many reasons, but my work also has broader implications for the study of public opinion. Taken as a whole, my interviews can be seen as good news in terms of the possibilities for democratic responsiveness. My respondents' errors in perceiving the tax code were reasonable interpretations, given their personal experiences. These mistakes suggested not that voter ignorance of tax policy is inevitable, but rather that different experiences of taxation would create a more informed public. Moreover, several apparent "errors"—for instance, the overestimation of government waste and foreign aid—may in fact be no more than a misunderstanding between survey researchers and their respondents. Though they did not agree with one another, my interviewees mostly considered complex questions of public finance with intelligence, compassion and nuance. Their views are owed a respect they do not always receive, either from the scholars of public opinion or the political process that is supposed to represent them.

APPENDIX A

MEET THE INTERVIEWEES

AARON

Aaron is 33 years old, an assistant manager at a large retail chain in northern Alabama, near the Tennessee border. He is living with his long-time partner, and describes himself as a strong Democrat. Aaron speaks with the slow drawl of a native Southerner, but he gives the impression that he feels out of place in his home state, noting that "it's really Republican down here."

Aaron is also upfront about his own progressive views; he worries that cigarette taxes hurt the poor, he talks about the "99 percent," and he is quick to defend social services as a way of helping both those "born into disadvantage" and those "placed there by systematic discrimination." Even so, his support for the progressive income tax is limited; he believes the wealthy pay less in taxes than the poor because of loopholes and exemptions, and therefore thinks that a flat tax would be fairer.

Despite owing "several thousand additional" tax dollars this year, Aaron describes the filing process as not "too much of a big deal." He's more concerned that tax money is "being wasted where it wasn't needed and… ignored in places where it was needed."

ADAM

Adam is 26 years old living in Columbus, Indiana, an Independent who leans toward the Democratic Party. After dropping out of college, Adam has been piecing together part-time work while living at home.

Adam describes himself as "apathetic" about taxes, and is not familiar with the different taxes that appear on a paystub. Adam is deeply concerned about income

inequality, however, which undergirds his support for the principle of progressive taxation. He saw high rates of waste when he worked for the U.S. Census, but does not seem terribly concerned by this experience.

Adam's opinions are strongest on environmental issues: he supports the gas tax as a disincentive for fossil fuel use, and opposes any government spending in support of "fracking," an environmentally hazardous form of oil and gas extraction.

ALEXA

Alexa is a 23-year-old married mother of two, a strong Republican from Mississippi. Alexa balances two part-time jobs with raising her two boys, and sometimes supplements the family income with babysitting money.

Other than that she knows "people with a lot of money don't pay enough," Alexa says she doesn't know much about tax policy, or tax politics. She isn't sure what different taxes pay for, or even if different taxes, like the gas tax and the sales tax, go to different things. She knows that she pays for Social Security, but later volunteers that "our FICA is high, really high… I'd have to Google that to even know what FICA is." Alexa is also unsure of where the parties stand on tax policy.

Though she knows relatively little about political matters, Alexa is more comfortable with mathematical calculations than many other interviewees, and very budget-conscious. Like other low-income people, Alexa is aware of her Mississippi grocery taxes, buying as much as possible when she visits her family in Texas. Even so, when she considers how much she pays in sales tax in a year, she is surprised by the total.

Alexa argues for a flat tax, but believes that what one gets back at the end of the year should, "possibly," be based on income. Alexa is herself is a beneficiary of the Earned

Income Tax Credit, worth about $7000 a year to her family, by Alexa's estimate, "almost like a free savings account." Alexa also has personal experience with welfare programs. She thinks WIC is a better program than food stamps because it is more tightly controlled by the government—an opinion she laughingly describes as "Communist."

ALICIA

Alicia is a 30-year-old Hispanic woman from Tampa, Florida, who says she leans toward the Democratic Party. She has a master's degree and works for a national department store chain in regional sales; in the long run, she hopes to become a physician's assistant.

Asked if she had ever had a conversation about taxes, Alicia describes a time she defended the progressive income tax over a flat tax. She thinks people who have much more than they need to be "comfortable," those earning over $200,000 a year, "have enough" and can afford to pay more. Overall, Alicia doesn't have a problem with most taxes, except perhaps the tax on cigarettes and alcohol. A casual smoker, she thinks cigarette taxes try to legislate morality and are almost "discriminatory."

Asked where she gets her news, Alicia says she tries to avoid "blatantly biased" sources like Fox News, which she considers news for "conservative old white men" not a "decidedly liberal, young, brown woman" like herself. Asked to summarize the most important aspect of her views on taxation, she says,

> I would think social responsibility. Things we all owe each other as members of a functioning society. We're not—you know, no man is an island. We are all in this together.

AMBER

Amber is 40 years old, single, a Republican from a very small town in eastern Mississippi. She is primarily concerned with her taxes being wasted—as she describes it, "When you hear about some of the pork things that get added onto bills and you're like, what do you need $1 million dollars to study the anatomy of fish or something for?"

Amber agrees that the income tax should be progressive, and opposes the gas tax on the grounds that it hurts people trying to make a living. She is also concerned that parents get very large tax credits for which she does not qualify. She imagines IRS employees to be "hard nosed" but feels pretty good about paying her taxes, as long as she is getting a refund.

ANGEL

Angel is a 20-year-old college student, studying economics, living in near Santa Barbara, California. He is Hispanic, leans Democratic, and is working in a discount store to pay his way through school.

Angel is primarily upset about the amount of money that is taken out of his paycheck each week; he is uncertain about where that money goes. He's pretty sure some of it goes to retirement, a system he thinks is "complete garbage," because it "makes it seem like that we're not responsible enough to actually take care of ourselves." As for the rest, he thinks money is wasted because "Congress, they spend a lot of time doing nothing."

At the same time, however, he is a strong proponent of the progressive income tax, and thinks corporations should pay more. The current system is "unbalanced," he says. "If I made millions of dollars, I wouldn't mind paying taxes for the betterment of society."

BONNIE

Bonnie is a 56-year-old woman in Dallas, Texas. She never married, has no children, and says she is closer to the Republican Party. Bonnie runs an antique store that used to belong to her mother, and most of her income is from capital gains from her mother's estate.

Bonnie is supportive of a flat tax, despite some conflicting considerations. She raises the idea several times during the interview, each time praising the flat tax as simple and difficult to cheat, but also expressing limited concern that some poor people might end up paying more than they can afford.

Bonnie is also angry about the property tax: she knows that in California, she would be paying much less. She holds conflicting ideas about whether it is fair to link the property tax to school funding; on the one hand, many people with children aren't paying property taxes, but on the other hand, "I love children and I don't mind that."

In the interview, Bonnie describes herself as "half-Spanish," though she did not select "Hispanic" on her survey. Part of her concern about property taxes relates to immigration; she supports a "path to citizenship" in part because it might increase taxpaying. "We have a lot of illegal aliens come in and use our medical system which is also part of what my taxes pay for. And, they don't pay any taxes and then it's like, gosh, this doesn't seem fair."

BRANDON

Brandon is a 28-year-old from outside of Wilkes Barre, Pennsylvania, who describes himself as closer to the Republican Party. He works in a warehouse for a national home improvement chain.

Brandon's opinions about taxation mostly revolve around changes in his biweekly wages. When asked when he last paid taxes, he does not think of the state sales tax. Brandon has noticed that his own taxes are higher when he works overtime, and he correctly remembers a number of the different taxes that usually appear on his pay stub. Later in the interview, Brandon finds an old paycheck to make sure he has named them all correctly.

Brandon is somewhat concerned that he doesn't know where his taxes are going, or how he is benefitting from government spending. When asked his impressions of the IRS,

he describes them as "the Men in Black," in "dark suit and sunglasses" in "some secret office."

Brandon has received unemployment benefits, but he worries that some people take advantage of what are basically good programs: "you know you see people on the news about maybe somebody using food stamps to buy lobster and a filet mignon or something." Nonetheless, Brandon is relatively sanguine about taxation, content with a progressive tax system. He comments that, when it comes to taxes, "you just get so used to paying them over your life and you don't think about them too much."

BRIDGET

Bridget is a 38-year-old woman living in rural Pennsylvania, about an hour outside Pittsburgh. She is married with a stepson. A former police officer, she now works in fraud investigations. Bridget is the only interviewee to mention having served in elected office; she was a state constable.

Bridget has especially negative view of taxes, a view that is closely wrapped up in her feelings about work. "I'm one of those workaholics. I've always held two or three jobs," Bridget says. "Those are just family values for me… you just save for what you want. You don't take it from anybody." Asked early in the interview about whether she's ever had a conversation with someone about taxes, she says yes, but that she is "reserved" on the subject at family events, because a relative of hers is receiving disability. "I'm personally offended," says Bridget, because "some of my money is going there to support her and her family and she can work."

Bridget thinks that the tax system has replaced an earlier form of social responsibility, like she remembers from her neighborhood growing up. When her house was destroyed

in a fire, it was local residents who pitched in to help her family get back on their feet. Without a tax system, "America would get back to its roots and realize what's important is that you need to have a community."

CHRYSTAL

Chrystal is a single mother of an 8-year-old son, from Delaware. She is African American, a Democrat, and currently looking for a job. She says she has a "neutral opinion" on taxes because they can be "good or bad depending on what it's used for."

Chrystal says she has not paid any kind of tax since 2007; Delaware has no sales tax, and Chrystal is not aware of the gas tax. She is a beneficiary of the earned income tax credit, which she sees as "a good thing." She believes wealthy people should pay more in taxes than poorer people, and probably are paying too little now, while people that are "just trying to make it" are paying too much. She's glad about government spending on education, disability, and health care, but she's also angered by people that "cheat the system" with food stamps, or people receiving unemployment who are not looking for jobs. "It makes it harder on people that are looking for jobs and they don't have a job but it makes them look like they're not doing anything."

CRAIG

Craig is a 46-year-old man, a software trainer who leans toward the Republican Party. Originally from Syracuse, New York, Craig is currently living in Tallahassee, Florida, but says, "I can't wait to get out of here." He and his wife are separated, and he is planning to move to North Carolina, where "the job market's a lot better."

Craig was himself on disability for several years after an accident, but the most important thing about taxation, the idea to which he returns repeatedly, is the idea that

some people, particularly those benefitting from welfare, aren't paying their share. Asked who is paying too little in taxes, Craig says, "To me, people that don't work. That are not contributing to our society. And I don't mean stay-at-home moms. I mean people that choose not to work and live off collecting on my taxes instead of actually getting a job and contributing."

Craig believes in a flat tax, and asked the most important chapter in a book on taxation, he says, "Reaganomics. It worked." Asked to elaborate, he continues:

> When Reagan was in office… he'd build businesses and lower taxes and he got out of debt. Unemployment was low. Reaganomics worked. And there weren't that many people on welfare and all that other fun stuff.

DANIEL

Daniel is a 35-year-old married father of two living in California. Daniel describes himself as an independent who does not lean toward either party. A former Marine now working as a contractor for a federal scientific agency, he expresses strong support for both social spending and American military spending. He sees taxes as "the cost of being an American."

Daniel is highly informed about tax matters, and economics more generally. For instance, he notes that spending on groceries makes up a bigger portion of a poor person's budget than a rich person. He directly considers the benefit principle of taxation against tax policy based on the ability to pay: "And I know that a lot of people would disagree with me there. Their enjoying the benefit of driving on the road costs the same. I just don't see it that way."

Though his views about government spending are among the most positive of the interviewees, Daniel does express real frustration with the complexity of the tax system;

he dislikes worrying that he hasn't done his taxes correctly, and also seems to dislike the power dynamic between himself, a citizen, and his government.

DAWN

Dawn is a 46-year-old single woman living in the far northern Chicago suburbs, the youngest of six children. She works for a major multinational company.

Despite describing herself as a strong Democrat, she describes taxpaying as "giving away my money," and repeatedly mentions welfare recipients as people who benefit unfairly from the system. She is uncertain about where tax money is going, and feels better about those taxes whose use is something she is more certain of, including the property tax that funds schools, and payroll taxes that she knows fund Social Security and Medicare. She has voted in favor of local measures to increase property taxes for schools. "Even though I don't have children, I still think that those things are important."

DENISE

Denise is a 30-year-old African-American woman from Connecticut. She is a strong Democrat working in a successful career in sales but planning to go back to school. Denise is extremely concerned that corporations aren't paying their fair share, and mentions by name several corporations that she believes had little or no tax liability despite their large profits.

Though Denise is highly motivated by her anger about corporate tax loopholes, she is not nearly as supportive of progressive taxation as one might imagine. "This is what I go back and forth about," she says. She believes taxes should be progressive, but on the other hand, "I don't want it to be like people are getting punished for having decent income."

Overall, Denise is pretty positive about the taxes she pays. “There are just certain things that you use together,” she notes. And “you never know when you might be in that situation” of needing a little help to get back on your feet. The experience of Hurricane Sandy was still at the forefront of her mind, nearly a year later; Denise was happy that tax dollars went to support disaster victims, even those who were “very, very, very affluent” and who might, themselves, not have paid in their share.

DONNA

Donna, 67, was born in Alaska but raised on the Gulf Coast of Texas. She peppers her responses with colorful aphorisms, and she repeatedly references her Second Amendment right to armed resistance against tyranny. As she puts it, “I grew up sleeping with a pistol under my pillow. Honest to God. Smith & Wesson.”

Donna sees herself as an Independent, but closer to the Democratic Party, and supports a wide array of social programs, at least in principle. She argues, for instance, that Social Security should not be based on what you pay in: it should be a right, as she believes it is in Scandinavian countries. At the same time, her views of American government are bleak. “Unfortunately, our form of government feeds the bureaucracy first,” rather than looking after the citizens.

Donna’s pessimism may come in part from her own experience with government in her home state of Texas. Donna spent much of her later life caring for her elderly mother, and fell into poverty after Hurricane Rita destroyed much of the Gulf Coast where she lives. Texas, she informs me, did not accept the Medicaid expansion, which would have helped reduce her health care costs. At the same time, an error at the local property tax

office nearly led her to lose her home. Still being a taxpayer is "a bad thing and a good thing":

> It's bad because it doesn't always work the way it's supposed to. It's good because it should work the way it's supposed to. And rarely, it actually does. Sometime they do come and get you off your roof when the water's up to the edge.

EILEEN

Eileen is 59, lives on a small farm in rural Washington State, near Mt. Rainier National Park. She worked in a sawmill until her right hand was crushed in an accident. "I had to learn to write left-handed," she comments, "but I still do okay. I can still milk a goat." She is the mother of five adult sons, and has a menagerie of animals, some of which played an audible part in our interview.

Though she is at least as well informed as many other interviewees, she doubts if she should be interviewed. A strong Democrat, her views are colored by her left-leaning politics; she is a big fan of MSNBC, dislikes "corporate welfare," and makes a comment about Mitt Romney's low tax rate. Even so, she isn't sure if she supports a progressive income tax.

Because Eileen has been poor most of her life and doesn't buy much, she doesn't pay much in taxes. The taxes she does pay, she doesn't mind. "Part of me hates having to pay to live on my own property," she says, but on the other hand, she likes that she knows where that money goes—she gets a statement from her local government about where her money was spent. And anyway, she figures, since her accident, she'll end up getting more out of the tax system then she ever put into it.

ERICK

Erick is a 43-year-old single Republican man, unemployed and living in Michigan. He says he is not currently a taxpayer, "but in the past and in the future I will be again."

Erick's views on taxation contain what appears to be a sharp contradiction. When asked his first thoughts about taxes, Erick quickly volunteers that taxes are a "negative thing" because they are a "redistribution of wealth." Later, when asked directly about progressivity, Erick responds:

> I think that the higher your income the more you should pay. And I believe people that are in poverty shouldn't pay anything or they should get that money back at the end of the year. They sort of do now, earned income credit, which I think is good.

Erick also specifically opposes a flat tax because, "it would harm people who have to buy things who have limited income. So that wouldn't be fair. "

To the extent that his views can be reconciled, Erick's initial concern about wealth redistribution may be related to his most fervent opinion about government spending: opposition to foreign aid. Erick is upset about American money sent overseas, and makes repeated references to Israel. In addition, Erick's email address suggested an interest in, or perhaps even a sympathy towards, the armed forces of Nazi Germany. This potential level of extremism was not entirely apparent during the interview itself, though Erick did make passing reference to "racial" stories in the news, which he found "upsetting," but was unwilling to elaborate on.

GABRIEL

Gabriel is a 28-year-old man living in Provo, Utah. He describes himself as a Pacific Islander who leans toward the Democratic Party, and says being a taxpayer is "bittersweet."

> The sweet part is knowing that you're making enough to be able to contribute to live in a better society. You know, I've heard of taxes as paying for civilization… so I like that aspect of it. But I wish I had a bigger voice to be able to exclude my taxes from those things that I disagree with morally.

Like some other interviewees, he believes that there is so much waste in the system, and the wealthy pay so little in taxes, that a flat tax, without loopholes, might be able to lower taxes on everyone. He distinguishes waste from inefficiency, however. He at first describes about 30 percent of government spending as waste, thinking about excessive spending, like in the military. Thinking specifically about inefficiency, however, he thinks only 15 percent is wasted. Overall, Gabriel would like to see people better educated both about "where their tax dollars are going," but also "what they can do about it" to hold their elected officials accountable.

GLORIA

Gloria is a 52-year-old from southeast Kansas. She is disabled, relies on food stamps and lives in subsidized housing. She is deeply religious and active in her local Tea Party. After the recorded interview, Gloria informed me that she was planning to send her $15 interview payment to missionaries in the Middle East.

Thinking about taxes, her first thought is about President Obama, whom she strongly opposes. Gloria repeatedly claims that taxes on the wealthy should not be increased,

though she does not think that wealthy people currently pay too much. Wealthy people, she argues, are productive, and she does not begrudge them their money.

Gloria is very aware of the amount she pays in sales tax, especially on food, and is also the only interviewee to offer an estimate of the state gas tax. Nonetheless, she does not perceive herself as a taxpayer, and refers to herself instead as "benefits from taxpayers." Her reliance on others is something she feels guilty about:

> Sometimes though I feel kind of bad when I hear someone say, "Those disabled bums. They're just living off the rest of us." Because I do feel that. I feel that I am able to live in this apartment because of the generosity of others.

GRACE

Grace is a 24-year-old college student in San Francisco. She works part-time to help pay for her education, and describes herself as Asian and a strong Democrat.

In response to a question about whether she thinks of herself as a taxpayer, Grace makes reference to Mitt Romney's comments about some people not paying taxes, and then disagrees, "Even when I'm not working, I'm still paying sales tax whenever I'm buying non-food products." Though Grace believes in the principle of progressivity, and thinks "working class" people like herself should pay the least, she thinks the sales tax is the fairest tax because "the rich will buy heck of more luxury stuff." Grace believes the income tax takes the largest chunk of her monthly paycheck, perhaps because she does not distinguish her payroll taxes from her federal income taxes. Asked about the different taxes that appear on her pay stub, she remembers only the federal and state income taxes.

Grace is explicitly supportive of social programs, including welfare, though she has not benefitted from them directly, because "stuff like that can help bridge the income

gap." Asked to define range of incomes that make up the middle class, she explicitly cites Obama when she picks $250,000 as the top end of the middle class spectrum.

JACQUELINE

Jacqueline is a married woman in her forties living in central Massachusetts. Her husband is a musician, and she mostly works through crowd-sourcing websites. They used to live in Boston, but moved out of the city to have a simpler and slower life. They have no children.

Jacqueline is a Democrat, and has strongly positive views about taxation. Asked how it feels to be a taxpayer, she says, "I like the fact that each person is contributing in their own way… I don't love paying extra, but I do enjoy being connected with the larger whole of what it contributes to." She's upset by the political rhetoric she hears. "Just in politics in general, when there's all this *no new taxes*… As if it's this horrible thing and yet we get so much out of it." She readily remembers what she is glad about paying for—infrastructure, fire fighters, education—but struggles to come up with anything she opposes. Eventually, later in the interview, she remembers that military spending is "very disconcerting" to her.

Jacqueline used to own a successful small business as a jewelry designer, and feels very strongly about being ethical in collecting sales tax. She believes that some small business owners are less honest, paying people under the table and not reporting sales. A question about whether Jacqueline had ever experienced an IRS audit "makes my heart stop" because "I think of just being dishonest and having it catch up with you. That would be awful."

JAMES

James is a 35-year-old appliance repairman living in rural northern Michigan. He has five children. He doesn't follow the news much himself, but his mother is an avid Fox News watcher, and he gets a lot of his information from her. James describes his partisanship as closer to the Republican Party.

With five kids, James knows he benefits from Medicaid, but is uncertain how that and Medicare will be affected by ObamaCare. He also knows that he gets a larger refund than he pays in, which is helping him buy the land across the street from his house. James feels pretty good about the property tax, in part because "I know a lot of that goes into my community of some sort. Because my father-in-law's the treasurer of our county."

He worries that people in his rural area take advantage of disability and unemployment, but his main concern is that tax money is either going overseas or towards luxuries for politicians, like Bill Clinton's "$400 haircut." The idea of politicians living high on taxpayer dollars is a theme James returns to repeatedly.

> "I mean, I know I'm not president or nothing but if I was, whenever we're having meetings or dinners or whatever, I would just make everybody chip in and I wouldn't spend tax dollars on it. Everyone should bring a dish and we can have a potluck. You know? Make everybody drink out of orange juice cups or something, and recycle."

JASON

Jason is a 26 year old from Ohio. A strong Republican with a masters' degree in education, Jason has been working for the last two years as a business teacher in a local high school.

Jason has strongly negative views of taxation, which he sees as the "government taking away my money that I work hard for." Jason is a vigorous proponent of a flat tax,

and believes that taxes on investments should be taxed at a lower rate because investment stimulates the economy.

Nonetheless, Jason does think certain things are worth paying for, including education, public safety, and infrastructure, and sees taxpaying as a responsibility to the "Founding Fathers." He opposes environmental projects and programs associated with "entitlement culture" and the "nanny state."

JESSICA

Jessica is a 32-year-old mental health therapist living in a small town outside Atlanta, Georgia. She is married, and says she's closer to the Republican Party. She has only recently found full-time, salaried employment, and notes that her clients benefit from Medicaid or Medicare. "So I wouldn't have a job if it weren't for some of these sort of systems."

Jessica has talked with her husband about a federal sales tax, which she believes has the advantage of capturing tax money from people working under the table or illegally. But she supports progressive taxation, says she does not "respect money management and stock trading that much as a career," and worries that "the top quarter percent of the US population… have really disproportionate control" of the economy.

Jessica sees taxation as a "shared responsibility," a "Golden Rule type" of thing, though "a lot of people… aren't going to follow that under any circumstances." She says she has personally benefitted from tax dollars, including when she was hospitalized with appendicitis. $20,000 of her medical bills were paid for by the state's indigent care fund. "If you are going to benefit from living in this country and all the overt and covert benefits that go along with that, then you have to pay back into the system as well."

JOE

Joe is a 62-year-old Hispanic man from California, a strong Democrat, receiving Social Security. He opens his interview by telling me he is "opinionated" but "won't say any bad words." He doesn't "talk like that with anybody, much less ladies," he notes. With two grown children and a grandchild, he believes he has become more concerned about the long-term view, rather than simple self-interest. "Some people get more conservative as they get older. I'm probably going the other direction."

Joe is well informed about the politics of taxation, making references to the tax rates under Clinton and Reagan, and discussing the "999" plan put forth by 2012 Republican candidate Herman Cain. In keeping with his strongly progressive politics, Joe has very positive views of taxation. He has positive things to say about most kinds of taxes. To his mind, avoiding taxes is not a victimless crime, and tax cuts, while popular, damage important services like education and entitlements.

> "If a politician just says, 'Let's cut taxes,' he immediately has a pretty good-sized electorate going for him already. In my opinion, that's kind of like shorting the country. You're hurting the country."

KENNETH

Kenneth is a 37-year-old attorney from Peoria, Illinois. He is Asian American, a Democrat, and works for the federal government on patent law.

A lawyer, Kenneth tends to ask for clarification before committing himself to answering interview questions. He is also well versed in tax policy. His concerns about are quite detailed—opposing, for instance, the home mortgage interest deduction for second homes. Kenneth is also a strong proponent of the progressive income tax, on the

grounds of equity, and also because he believes that a return to historically higher top rates would be good for the economy.

Kenneth offers an unusual take on the question of who "benefits more than their share from government spending," a question that typically provokes comments about welfare cheats or lobbyists. He responds, "Well I think all of us have, haven't we? […] We all get that benefit as a result of us pitching in with our taxes."

KIMBERLY

Kimberly is a veterinary technician in her thirties, living alone with her dog and four cats in the Florida Panhandle. A Republican, she receives her news from Fox News and the Drudge Report.

Kimberly is among the most negative of the interviewees. She is among the very few who do not consider taxpaying a "responsibility," volunteering instead that taxpaying is a "burden." She sees the income tax as a punishment for working. Her taxes are financially onerous. "I feel like I work my butt off to earn my money and barely make ends meet as it is and I end up owing taxes at the end of the year." She compares her case to that of other people with children, who she knows are "getting thousands of dollars back in taxes."

Though she is glad that money is paying for the military and for "community safety," she cannot think of a single way in which she has personally benefitted from government spending. Kimberly names nurses, mailmen, and garbage collectors as examples of careers in which one works hard, but does not later recall mail service, health care, or garbage pickup, when asked about examples of local government spending. She wonders

repeatedly where her money goes, and doesn't feel like a "little person in the world" like herself has a say in where tax money is spent.

KYLE

Kyle is a 39-year-old stay-at-home father in Cincinnati, Ohio. His partner works in banking, while he stays at home with their one-month-old child. "She works full time and I take care of him, that takes up pretty much every waking moment of my day right now," he says.

Kyle is a Democrat, and thinks first about what taxes pay for—"roads, police, firemen and schools." Because he isn't working, he doesn't think of himself as a taxpayer right now, but goes on to note that he has always worked since he was sixteen, and anyway, he does pay sales tax. He thinks the property tax is the biggest tax for his family, but still deems a tax on assets the fairest possible tax. "The more that you have the more you should pay," he argues. Like other interviewees, his concerns with spending are mostly about corruption and pork, like the new health care website, and Bill Clinton's $500 haircut.

LAWRENCE

Lawrence is a 40-year-old hairstylist in Ypsilanti, Michigan. A Democrat, Lawrence has a hairstylist's patter, and his responses are peppered with funny anecdotes and asides.

Lawrence thinks the income tax is "outdated" because it is so complicated and fails to capture the income of people at the top of the spectrum. He prefers a flat tax, or a tax on consumption, which he believes would hit the rich harder than the poor. "If you're buying a $2,000 Louis Vuitton bag to match every outfit, that's more than my sister's purse from the Gap." He also approves of the property tax, because he can see where that money is

going, “I do want someone to come and get my garbage,” he says. “I don’t have any kids, but I want these yahoos around me to be educated, to have jobs and not steal my car for a living.”

Like some other interviewees, Lawrence has seen family members abuse the social safety net. He tells the story of a cousin of his, working part-time at a gas station with three kids. “She didn’t make five grand and she got seven thousand dollars back at the end of the year. How’s that something that happens? How did you get back more than you made?” Lawrence asks. He knows that his cousin is “not living the high life,” but still, it’s “wrong.”

LUCY

Lucy is 59 years old, a strong Democrat, and a single mom. Until recently, she was living in California, but long-term unemployment led her to move back in with her parents in Chicago. She misses “everything” about San Diego.

Lucy’s experience with taxation is strongly shaped by a long-term problem with the IRS; after making a mistake on her taxes several years in a row, she ended up owing enough money to be “on a payment plan for years and years.” Lucy personally thinks many taxes are much too high, and believes people abuse the unemployment and disability system. But she is a strong supporter of progressive taxation and is concerned by wealthy people not wanting to pay their share. As she puts it, “I don’t like being in politics, but I have a hard time with not wanting to share your good fortune.”

LUIS

Luis is a 24 year old from Lowell, Massachusetts, working for a construction company. He was born in the Dominican Republic, but has lived in the United States since he was a baby. He is a Democrat.

Luis describes a conversation he had with a friend of his, who was angry to discover that a recent pay increase was resulting in a higher tax rate. Luis responded by reminding his friend that really wealthy people pay much higher rates. He thinks progressive taxation is a good idea.

> Obviously, my friend complained and stuff like that, but the way I see it… with all that money that you're getting, if you don't know how to manage it, then it's on you. It's not as if the government is taking away money that you can't do anything without. If us poorer people, so to speak, or middle class people can manage with what we have, then people who earn more should be able to manage with what they have after the government takes out their taxes. So I understand it.

Luis has differing opinions on the Medicare tax and the Social Security tax. The tax for Medicare is the best tax, in his opinion, because he thinks health is the most important thing. But he's heard "different things from different people" about the Social Security tax, and worries that the benefit "might get taken away" from his generation. For that reason, he considers it the worst tax.

MARJORIE

Marjorie is 53 years old, a strong Republican from outside Gary, Indiana. She has worked as a substitute teacher, in grocery stores, and fast food chains. After suffering a fall, Marjorie was unable to work for several months. Without a working car, she was unable to find another job, and is now living with her daughter and receiving disability. She describes herself as "poverty-stricken."

Marjorie finds tax time extremely stressful, both because she is uncomfortable with paperwork and because she worries about owing money that she cannot afford. She is angry with the government for wasting money, both through inefficiency and by sending money overseas. “I try so hard to pinch pennies and make a dollar stretch,” she says, “but the government doesn’t take that money seriously.” She is more positive about the state government, which she sees as pretty efficient, though “stingy” for not accepting the Medicaid expansion that would have helped her family.

Marjorie is a strong proponent of raising the minimum wage. Asked about whether taxes should be progressive, she agrees, and talks in detail about the ways in which the “top people” in fast food industries exploit their workers. She concludes that, since the money owners are receiving should rightly have gone to their workers, the owners “should have to pay a higher rate for it.”

MARSHALL

Marshall is a 48-year-old African-American man, a strong Democrat. He is a military veteran, a husband and father of four, living outside of Wake Forest, North Carolina.

Marshall would be much happier with a simple, progressive tax code, “You make $50,000 dollars, you’re taxed at x rate. Or you made a $150,000 dollars, you’re taxed at x rate. Without all the loopholes.” When he thinks of government waste, he thinks of the new federal health insurance website that required extensive repair.

Marshall considers voting and military service responsibilities that, like taxpaying, should be shared by all citizens. Good citizenship, for Marshall, is like being a good neighbor, maintaining one’s own property and being ready to help others.

MATTHEW

Matthew is a Black Hawk helicopter pilot, a Republican, married with one child, and currently stationed in Washington.

Matthew is very well-versed in the tax code, at least in terms of his own tax responsibilities. He uses rental properties to reduce his federal income tax, and takes pride in having accurately calculated his withholding, so that he does not receive either a bill or a refund come tax time. When asked which tax he would guess makes up the biggest part, he responds, "I wouldn't guess, I would know it."

Matthew is concerned about government waste, particularly in his own experience in the military, and also believes that some people on welfare "abuse the system to keep the money rolling in." In addition to basic infrastructure, he believes he benefits from taxes because they "keep Russia from crossing the border."

MICHAEL

Michael is a 51-year-old from Ohio, a Democrat who works part time in IT.

Michael is primarily concerned with the tax code's complexity, which he sees as evidence of the government's lack of accountability to its citizens and its corruption: "When you have to pay somebody to figure this out for you then I think that that's just saying something about how out of control it is." He repeatedly describes the government as controlled by wealthy interests. "I just think Congress people end up being CEOs once they retire from government. They're working with their buddies."

As a result, Michael doesn't trust government officials to do the right thing with the taxes they receive. He recalls how Ohio promoted the state lottery as a way to increase school funding.

> Of course all the money from the lottery did go to the schools, but a lot of the taxes that they were spending on the schools all of a sudden went somewhere else, where it wasn't additional money for the schools. This was just a ruse to get us to feel good.

Michael is committed to some progressivity, in principle, but believes that switching from an income tax to a sales tax would be progressive, because people who buy more would end up paying more, and because there aren't many opportunities for loopholes in the sales tax.

PATSY

Patsy is a 58-year-old registered nurse from Sacramento, California. She works part-time, giving up full-time work after her mother had a stroke. She now lives in privately run low-income housing, where rent is affordable. Patsy says she has become more political as she has gotten older; though she didn't vote for many years, now she reads left-wing websites like Daily Kos and Alternet, and mentions receiving emails from "various Democratic organizations" as a source of her news.

When it comes to taxation, Patsy is primarily motivated by the concern that "there are so many corporations that don't pay one red cent." She even defines government waste in terms of tax breaks to wealthy people and corporations. She is quick to name government spending that she is glad to pay for—from the Centers for Disease Control to programs for the homeless. Asked if it is ethical to find legal ways to avoid paying much in taxes, Patsy says, "Hell no, it's not. Pardon my language." Taxes "keep everything going as it should so that we can continue to have laws upheld and have people following diseases and immunizations for our kids. Otherwise, we'd be screwed."

RALPH

"Ralph" a 57-year-old white married man living in a small town in central New York. Ralph describes himself as a moderate Republican, and works as a drug addiction counselor.

Ralph expresses a great deal of confusion about tax policy, which he sees as one big "gray area." He struggles to name an instance of government spending he was upset by. Eventually he says that "I'm just not sure but I think sometimes money goes from taxes to maybe an abortion clinic," something a taxpayer might oppose but have to pay for anyway.

Ralph expresses the greatest certainty when discussing the value of wealthy people to society; they deserve their money, he argues, even if they didn't work for it. "I don't see where this feeling of anti-rich comes from. Another thing some people say well a lot of them were just born into it. Good for them. That didn't hurt me any. They didn't take it away from me. They got lucky. Good for them."

RHONDA

Rhonda is a 43-year-old African-American woman, a pharmacy technician currently living near West Palm Beach, Florida. She is a married mother of two and a Republican.

Rhonda considers even legal methods of tax avoidance unethical, and is suspicious of tax breaks for religious groups who might not really be helping anyone. Asked about whether people with higher incomes should pay a higher percentage in income taxes, Rhonda says "I think about this," and then relates her own experience of getting a raise and seeing her withholding go up. Despite the cost to herself, Rhonda concluded that "when you look at the whole picture," "the percentage should go up a little" for wealthier

people. She is quick to name kinds of government spending she approves of, from libraries and parks to Social Security and Medicare, and she doesn't think that many people are getting more than their share from government spending. She notes that,

> In the media where all the other stuff is… like the bad stuff, but also some of the good things are happening—they could throw the word "taxes" in there so that people would realize, "Oh, okay. Maybe they are doing something with it. Maybe this is helping." People take it all for granted.

From her interview, it would be difficult to tell that Rhonda is a Republican; so much so, in fact, I reconfirmed her partisanship at the end of the interview. She identified immediately as a Republican, but said her partisanship was "not very strong because I'm kind of liberal."

ROSEMARY

Rosemary is a single woman, 56 years old, from Sacramento, California. Of her political views, she says, "I'm a liberal-conservative. I consider myself a Democrat, but I vote for the person and that kind of thing. I am patriotic and believe in the country and all of that, even though we're falling apart."

Rosemary describes taxes as "a burden and a hardship," and sees the sales tax as her "biggest nemesis." By contrast, Rosemary is supportive of the payroll tax, because she is receiving disability. That some people take advantage of the system is hard on Rosemary. "It makes it that much tougher because people look at you and they just see "crook" now." She was deeply embarrassed to have to apply for benefits, she says.

> We were at the Social Security office and my sister was saying something about how bad I felt or whatever. I remember the lady saying, "Hey, this is what we do. This is what we put your money into. You worked all those years." She already had my history that I put on it. She said, "That's what you put your money in for. Don't feel bad about it." I remember that. That's probably the one thing that I really remember from that very traumatic time of when I was getting on disability.

Asked what the most important chapter would be in her own book about taxation, she talks about the inequality of America's "class system." Homelessness is a key issue for Rosemary. "We have kids living in cars now. They're kids who are homeless. I'm not even talking about — I'm talking about children who go to school, but are homeless and living in cars. This country is too great for that crap to be going on."

ROY

Roy is a 61-year-old retired mailman, living in a small town in eastern Ohio. He is a Republican, goes to church every week, and gets his news from Fox.

Despite his decades of public service, Roy is hard pressed to think of things he is glad that taxes pay for. "I really haven't thought about that much," he comments. Roy also does not think he has benefitted much from tax dollars. "Very little. Just the essentials." Roy says, before listing defense spending, and public safety as among the things he has benefitted from.

Roy believes raising taxes on the rich is the wrong answer. "We tried that and then all they do is just ship jobs overseas." He sees hard work as what makes a person deserving, but believes rich people do work hard. "Well, when I say "hard," I'm not referring to digging a ditch. I'm not referring to manual labor. I'm referring to, perhaps, the president of a company or an owner."

Roy expresses a sense of civic pride in paying taxes, but that pride comes along with a sense that other people aren't doing their part. "I feel like I'm contributing to the economy and the growth of our economy. I like the fact that I am contributing in that way because there are so many who aren't."

SHARLENE

A 53-year-old African-American, Sharlene works as a project manager for a media firm. A Republican, she lives with her husband in a medium-sized town in New Jersey, and has two grown children.

Speaking with great speed and a New Jersey accent so powerful that even a native New Yorker had a hard time following her, Sharlene expressed her almost limitless opposition to income taxation, which she describes as "Uncle Sam always in my pocket, pulling out like he's the one who's actually out there working every day." Sharlene defines herself by her work.

> Put it this way, every time I've left a job, they've had to hire three or four people to fill my spot. I know that I do the work of two or three people… I think that in anything that you do, you should take pride in it. If I swept floors, you better believe it, everybody will be talking about the ways the floors were swept.

Other people do not show the same pride or commitment, Sharlene believes. "Everybody feels like somebody owes them something. It's always the other guy's fault… So, I'm totally disgusted. I really feel like every time I pay the taxes, I'm just giving away money. I don't see any real benefit."

Sharlene does not automatically think about other forms of taxation; when other taxes are explicitly raised, she has relatively little to say. Her ire is aimed almost exclusively at the income tax, an anger that may have been stoked by a bad experience with the IRS: "I went through four years of trying to get my life back."

STACY

Stacy is a 28-year-old transcriptionist from southwestern New Hampshire. She is single, and full-time employed but says she is making less than $20,000 a year. She

describes herself as an independent who does not lean towards either party.

Thinking about taxes makes Stacy angry. She used to work as a dishwasher, and, looking at her paystub, thought it seemed low. She "came to the realization that at least 30 percent of my income was taxed and taken out. *[How did you feel about that?]* I wasn't very happy because I really needed the money for other things."

Stacy has a hard time with questions that involve numbers or other abstractions, and tends to elide between taxes and prices, even though New Hampshire does not have a sales tax. But she is certain that taxpaying is a responsibility. She makes a distinction, however, between people who have "living very comfortably" and those who have suffered major economic losses, like unemployment or foreclosure; wealthier people who avoid paying taxes are being unethical, but poor people "need their income to survive."

STELLA

Stella is a strong Republican, a military veteran and a mother of two. Her husband served in the Air Force and is now a military contractor. Stella is from upstate New York, and her husband is originally from Mexico, but they are currently living in Alabama. She doesn't work outside the home, which makes her feel "conflicted" about her tax opinions. But she also thinks she works hard: saving, making sacrifices, and planning for the family's future.

Asked about taxes, Stella thinks almost exclusively of the federal income tax, about which she is very angry. Now that her husband has transitioned to the private sector, making more money with fewer tax breaks, and her children have grown up, the income tax "kind of bit us in the butt," as she describes it. "Makes you not want to work sometimes," she notes, and goes on to wonder if the tax rates her family is paying are a

result of the current president. She believes in somewhat progressive taxation, but also is convinced that right now, poor people aren't paying enough and the rich are paying too much.

"We weren't always this way," Stella notes. Stella has previously benefitted from tax credits and food stamps, but doesn't think she's benefitting anymore. And other people are abusing the system, getting huge tax refunds and benefits they don't deserve:

> The people that drive a better car than I do and go into the grocery store and buys whatever they want and they take their EBT card out and without even a flinch and like, "Wow." I'm taking my credit card to pay for my purchases or whatever and then I see that. That irritates me.

Overall, she worries that the country has changed. "It feels it's like more of a dog-eat-dog world and people are hating on each other, including me. I find myself that I am as well. And I never used to feel this way."

STEVE

A retired Lt. Colonel, Steve is fifty years old, and now works as a contractor near Fort Drum, New York. He is a strong Republican, a widow with two adult daughters.

Steve describes himself as "a guy who don't like no tax." Housing prices have risen dramatically near the military base, and so Steve is very angry about his property taxes. He think the gas tax is "the crookedest," and estimates that the gas itself only costs 98 cents, with nearly three dollars added in taxes. He believes Social Security will soon be bankrupt.

Though he thinks it's ethical to find legal ways to avoid paying much in taxes, Steve still sees taxpaying as a responsibility to the nation. "You should serve your country when called upon," he says.

TIFFANY

Tiffany is a 32-year-old stay-at-home mom who runs a small pre-school from her house in central Texas. She says she leans toward the Republican Party. Her husband served in the military, and when the family was stationed in Germany, Tiffany was very impressed by the roads, and wishes American infrastructure was so well kept.

Tiffany's feelings about taxation are pretty mild. She doesn't rate tax policy as a very important in a candidate, and says reports "not sure / no opinion" on several survey questions. She thinks her family's income taxes are pretty reasonable, and she knows that her taxes are considerably lower because of her two children. She sees the state income tax as the best, because she believes she can see a higher return on those dollars compared to federal taxes.

Off the top of her head, she knows that there are "four or five" different taxes on her family's paystubs, but can only think of the federal and state income taxes. Reminded about Social Security taxes, she says she doesn't understand "why it's still there," since she knows there won't be any money left for her generation.

TOM

Tom is 63 years old, working as a consultant but planning to start collecting Social Security later this year. Living in a suburban area near Detroit, he is married with two grown children. He says he is closer to the Democratic Party.

Asked about taxes, Tom has a great deal to say. He is very angry about the complexity of his taxes since he became a consultant, and by the details of his Social Security contribution and the taxes he will have to pay on his retirement income. He is also angry about property taxes, which he is still paying despite the fact his children are no longer in school.

Tom is very concerned about government waste, which he perceives in almost every aspect of government. He has a hard time focusing on what he is glad to pay for or how he has benefitted from taxation, returning repeatedly to questions of waste and inefficiency.

Tom has conflicting views on progressivity. He thinks very wealthy people should pay more, but also believes that a flat tax would be best, and argues that "the reason, I'm sure, it hasn't happened is the lobbying in Washington." At the same time, he is aware of the earned income tax credit, and approves of it.

TRACY

Tracy lives in Birmingham, and works for the University of Alabama. She is in her forties, married with two children. She is a strong Democrat.

When Tracy thinks about taxes, she tends to think about unfairness in the tax distribution—specifically that wealthy people can take advantage of loopholes in the income tax code, and that poor people are paying too much because of the sales tax.

When asked how it feels to be a taxpayer, she describes taxpaying as a "civic duty." She has already prepared her children, who are both near adulthood, for the taxes that will be taken out of their paychecks, "trying to explain to them that it's not a penalty. It's a decent thing and what their responsibilities are."

WHITNEY

Whitney is a single mother of a teenage daughter, living in New York City. She is African-American, a strong Democrat, around 30 years old, and she works in tech support.

She generally sees the income tax as fair, because it is based on how much you make and takes account of expenses like children or education, but at the same time, "I guess I do have a problem, because it's like, the more, I realize the more you make the less you get back, which, I don't really get that concept, but, I guess it is what it is." Asked about what bothers her about government spending, she immediately recalls an incident of local government incompetence.

> I guess they were trying to make a bike lane, but they never finished it, but now they made one lane, more traffic in the street because now it's reduced to one lane, and the parking space is wider than necessary. I think that was a waste of money. […] They created more traffic, and I thought that money could have went to somewhere else.

WILMA

Wilma is 57 years old, a Democrat, and a single mom of an adult son. Living in Florida, she is retired after more than twenty years working for the local court system, and is now pursuing her college degree. She is proud of her Italian heritage, and describes herself as very family-oriented.

For Wilma, taxpaying is part of one's responsibility to make society better, like participating in community meetings, speaking up, and looking after your family. Wilma talks at length about the importance of honesty. "It hurts the society to cheat the government," she notes. She can think of many good things her taxes pay for, and is only really upset by the excess spending on the nearby Tampa Bay Rays stadium.

Wilma is very involved in her neighborhood. She is concerned about crime, and worries about some people who she knows receive HUD and food stamps, and yet drive "these cars with the gold chains around their neck and everything else." She believes their income comes from illegal drug sales. At the same time, she says, "people that are really hurting" for assistance "cannot get it." Asked if she ever speaks to anyone about taxes, Wilma is reminded of a neighbor of hers, who goes in and looks up how much everyone else in the neighborhood is paying in property taxes. As a result, Wilma knows she is paying much less than another neighbor who built a new home, a fact that she worries may result in "contention."

APPENDIX B

SURVEY INSTRUMENTS AND INTERVIEW GUIDE

SURVEY INSTRUMENT 1

This is the survey instrument used on Mechanical Turk to create the original pool of potential interviewees.

1. Do you regard the income tax that you will have to pay this year as fair? *
2. Do you think that people in the government waste a lot of the money we pay in taxes, waste some of it, or don't waste very much of it? *
3. Which of the following bothers you most about taxes? [randomized order] (The large amount I pay / The complexity / The feeling that some people get away with not paying their fair share / None of the above / Not sure / no opinion) *
4. For these different groups, please tell me if you think they are paying their fair share in federal taxes, paying too much or paying too little? (Lower income people / Middle income people / Upper income people / Corporations / Small businesses) *
5. Do you think that people with high incomes should pay a larger percentage of their income in taxes than those with low incomes, the same percentage, or a smaller percentage? *
6. When deciding who to vote for, how important is a candidate's tax policy? (Very important / Somewhat important / Not very important / Not sure / no opinion) *
7. What is the worst tax — that is, the least fair? [randomized order] (Federal income tax / Federal Social Security tax / State income tax / State sales tax / Local property tax) *
8. What is the best tax — that is, the most fair? [randomized order] (Federal income tax / Federal Social Security tax / State income tax / State sales tax / Local property tax) *
9. Do you happen to know what job or political office is now held by Joe Biden? [randomized order] (Vice President / President / Chief Justice of the Supreme Court / Don't know / Not sure) *
10. Do you happen to know which party had the most members in the House of Representatives in Washington? [randomized order] (Democratic Party / Republican Party / Don't know / Not sure) *
11. Which one of the parties is more conservative than the other at the national level? (Democratic Party / Republican Party / Don't know / Not sure) *
12. How often do you get news from the following sources: newspapers, TV, radio, online (daily, regularly, occasionally, rarely, never)? [If not never:] Which particular news sources do use most often? *

13. In which state do you live?
14. What is your zip code? **
15. What is your gender?
16. What is your current age?

17. What is your race/ethnicity? Check all that apply.
18. Generally speaking, do you usually think of yourself as a Republican, a Democrat, an Independent or what? [If D or R]: Would you call yourself a strong [Democrat/Republican] or a not very strong [Democrat/Republican]? [If Independent:] Do you think of yourself as closer to the Democratic or Republican Party?

19. What is the highest level of education you have completed?
20. What is your combined annual household income?
21. Are you currently employed? (Full-time employed / Part-time employed / Retired / Self-employed / Unemployed and seeking employment / Unemployed and not currently seeking employment) **
22. Are you a U.S. citizen?
23. Do you own your home?
24. Do you attend religious services every week, almost every week, once or twice a month, a few times a year, or never?
25. Are you a current or former member of the U.S. military?
26. Would you be willing to participate in a one-hour phone interview about taxation? Participants will be paid $15 for their time. [If yes:] Please enter a valid email address, so that you can be contacted if you are selected for an interview.

    * Asked in Rounds 1 and 3
    ** Asked in Round 3 only

INTERVIEW GUIDE

I'm a graduate student, studying what Americans think about taxes. As we discussed, the transcript of your interview will be kept confidential, without your name attached, and the recording will be destroyed when my research is complete. The interview should take a little less than one hour. Any questions?

1. Tell me a little about yourself.

Before we get to the specific questions, I'd like to get some first impressions.

2. When you hear the word "taxes," what does it make you think about?
3. When did you last pay any kind of tax?
4. Which tax makes up the biggest part of your budget?
5. A lot of times, you pay a tax and don't think much about it. But can you remember a specific experience with taxation that made you really think about taxes?
6. Imagine a "taxpayer"—what comes to mind? Do you tend to think of yourself as a taxpayer?

Ok. Now I'd like to ask you some questions about different kinds of taxes.

7. What about taxes like sales tax and the gas tax?
8. What about income taxes?
9. (If not yet answered:) When it comes to the income tax, do you think everyone should pay the same percentage of their income, or should people with more money pay a higher percentage of their income?
10. (if question of earning money raised) What does it mean, to you, to earn money? (if work mentioned) What does it mean to work hard?
11. There are also payroll taxes that you have probably seen on your paystub, the taxes that pay for Social Security and Medicare. What do you think of those taxes?
12. What do you think about property taxes?
13. Is there another kind of tax you pay that I haven't mentioned?
14. Thinking of all the different kinds of taxes, which is the best? Which is the worst? Why?
15. Let's put aside practical concerns for a minute and think about principles. If implementation weren't a problem, and if people didn't try and game the system, what tax would be fairest?
16. Do you think most people pay about the right amount in taxes, too little, or too much? Who pays too little in taxes? Who pays too much? People who don't pay taxes?
17. Have you ever thought about taxes in the state you live in now, compared to in other places?

Now we've talked about where tax money comes from, I'd like to talk a little about where that money goes.

18. What are you glad your tax dollars pay for? [for each item:] why is it important to you to pay for [item]? What upsets you about where your tax dollars go? How much of every dollar spent on things you like / dislike?
19. This is just a personal opinion, but about how much of every dollar do you think the government wastes? [When you were thinking of government waste, what came to your mind?]
20. Do you feel you personally have benefitted from the tax dollars you've paid?
21. Are there people who benefit more than their share from government spending? Who?

[Responsibility/taxation]

22. If someone can find a legal way to avoid paying much in taxes, is it ethically right to do so?
23. (If responsibility has been mentioned:) We've been talking about responsibility. If taxpaying is a responsibility, a responsibility to who?
24. (If not mentioned:) Do you think of taxpaying as a responsibility? (If yes:) A responsibility to whom?

25. If paying your taxes is part of your responsibility to (respondent's answer, e.g., the country, ourselves), what other responsibilities (e.g. we have to each other / to our country)?
26. If someone wanted to make the tax system better, how do you think they could go about doing that in your local community?

Now let's talk a little about the income tax-paying process.

1. How do you feel when you are filling out your income taxes? What about afterwards?
2. When you think of the IRS, what do you imagine?
3. Ever been audited? Know anyone who has?

Ok, I have one last question for you.

4. As you know, I'm studying Americans' views of taxation, and my plan is to eventually write a book. If it were your book, what would be the most important chapter?

SURVEY INSTRUMENT 2 [need to move screener, add some categories]

This is the survey conducted on a separate pool of 1,000 American adults in the fall of 2014.

1. Are you a taxpayer?
   [Yes / No / Not sure]
2. What percentage of adults in the United States do you think are taxpayers?
   Slider: 1-100
3. When you hear the word "taxes," what comes to mind?
   [open-ended]
4. Please describe the last time you paid any kind of tax at all.
   [open-ended]
5. When you file your taxes, have you ever qualified for the Earned Income Tax Credit or the Child Tax Credit?
   [Yes, definitely / Yes, probably / No / Don't know / Not sure]
   (if yes) How did/does this tax credit affect your taxes and your family?
6. Do you know of someone outside of your household who has received the Earned Income Tax Credit or the Child Tax Credit?
   [Yes, definitely / Yes, probably / No / Don't know / Not sure]
   (if yes) What do you think about the Earned Income Tax Credit and/or the Child Tax Credit?
7. How many children under 17 live in your home?
8. Any other dependents you claim on your income taxes?
9. What kind of tax makes up the biggest part of your family's budget?
   [open-ended]
10. Have you ever worked for wages or as a salaried employee?

[Yes / No]

11. Think back about the different lines that appeared on your paycheck. Without looking, which taxes can you recall appearing on your paycheck? Please list as many as you can remember.
    [open-ended]
12. What are you glad that your tax dollars pay for?
    [open-ended]
13. What are you upset that your tax dollars pay for?
    [open-ended]

Demographic Questions:

14. Last week were you working full time, part time, going to school, keeping house, or what? Select the one option that best describes your activity.
    [Working full time / Working part time / With a job, but not at work because of temporary illness, vacation, or strike / Unemployed and looking for work / Unemployed and not looking for work / Retired / In school / Keeping house / Other / Don't know/no answer]
15. Generally speaking, do you usually think of yourself as a Republican, Democrat, Independent, or what?
    [Strong Democrat / Not Strong Democrat / Independent, Near Democrat / Independent / Independent, Near Republican / Not Strong Republican / Strong Republican / Other Party / Don't know/no answer]
16. We hear a lot of talk these days about liberals and conservatives. Below is a seven-point scale on which the political views that people might hold are arranged from extremely liberal—point 1—to extremely conservative— point 7. Where would you place yourself on this scale?
17. Do you belong to a labor union, or have you ever belonged to a labor union?
    [Currently belong / Belonged to a union but not now / Never belonged / Don't know/no answer]
18. In the past year, how frequently have you looked for information about a candidate for political office or information about political issues?
    [Frequently looked for information about politics / Somewhat looked for information about politics / Infrequently looked for information about politics / Never looked for information about politics / Don't know/No answer]
19. Were you registered to vote in the November 4th, 2014 election?
    [Yes / No / Don't know/no answer]
20. In any election, some people are not able to vote because they are sick or busy or have some other reason, and others do not want to vote. Did you vote in the election held on Tuesday, November 4th, 2014?
    [Yes / No / Don't know/no answer]
21. When you get together with your friends or relatives, how often do you discuss politics?
    [Often discuss politics / Sometimes discuss politics / Rarely discuss politics / Never discuss politics / Don't know/no answer]

22. Are you currently married, widowed, divorced, separated, or have you never been married?
23. Do you own your home or apartment, pay rent, or what?
24. In what state do you live most of the time?
25. What gender do you identify with? Select the one option that you most strongly identify with.
    [Male / Female / Other / No answer]
26. In what year were you born?
27. What race or ethnicity do you identify with? Select the one option that you most strongly identify with.
    [White / Black / Hispanic / Asian / Other race / Two or more races / No answer]
28. What is the highest level of education that you have completed?
    [Elementary, middle, or junior high school / High school / Some college / Vocational or community college degree / College or bachelor's degree / Graduate degree / Don't know/no answer]
29. In which of these groups did your total family income, from all sources, fall last year—2013—before taxes, that is.

APPENDIX C

PRODUCING INCOME TAX ESTIMATES FOR SURVEY RESPONDENTS

In order to assess respondents' perceptions of the biggest taxes that they paid, I created estimates of their tax responsibilities.[92] As I note in Chapter 5, the estimation of sales and property taxes for survey respondents was a relatively straightforward application of the data produced by the Institute for Taxation and Economic Policy and the Tax Policy Center (Davis et al. 2009; "Tax Burdens By County" 2015). But, as anyone who has ever filed income taxes would predict, estimating income tax liabilities is considerably more complex. To produce these estimates, I relied on TAXSIM, a program from the National Bureau of Economic Research that calculates federal and state income tax liabilities from survey data (Feenberg and Coutts 1993; "Internet TAXSIM Version 9.3 With ATRA" 2014). In this Appendix, I present the process by which I translated survey responses into income estimates for TAXSIM, and the implications these choices have for my estimates. I then turn, briefly, to my methodology for coding respondents' assessment of their biggest tax.

Turning Survey Data into TAXSIM Data

TAXSIM is capable of taking into account everything from foreign income to motor vehicle taxes paid, but many of these details were not included in survey, primarily for reasons of time, but also because such questions might be deemed intrusive, might be prone to social desirability biases, or might simply be information that few people would have at their fingertips. Particularly because most people do not itemize their taxes

[92] Here I describe the methodology I used for the survey respondents, not the forty-nine interviewees. The methodology was largely the same for both groups, of course, though I had far more complete information about the interviewees, which made my estimations considerably more precise.

(Prante 2007), and therefore do not benefit from the many exemptions, deductions, and loopholes that TAXSIM can take into account, I focused primarily on the most important demographic factors for one's tax status (e.g. marital status and number of dependents), and on distinguishing wage and salary income from other income sources. All income taxes are calculated for the year 2012.

Demographics for TAXSIM

Table 9 shows an overview of the demographic factors I took into account in calculating the respondents' income and payroll taxes. All respondents are assumed to pay taxes in their state of residence. Married respondents are assumed to file jointly with their spouses; single, childless respondents are assumed to file as "single"; and unmarried people with children are assumed to file as "head of household." Dependents include all children in the home under 17, plus any additional dependents declared by the respondent. I estimated the age of respondents' spouses based on national averages in the General Social Survey; on average, wives are between two and three years younger than their husbands.

Table 9: Demographic Factors for Survey Respondents' TAXSIM Estimates

	Retired		Unemployed		Employed	
	Single	**Married**	**Single**	**Married**	**Single**	**Married**
Tax Year	2012					
State	Reported state of residence					
Marital Status	Joint: Married not separated. Single: not married with no children under 17. Head of household: not married with children under 17.					
Dependents	Reported children under 17 in the home plus reported additional dependents.					
Taxpayers Over 65	Based on GSS averages, for married men over 68 and married women over 63, assumed spouse over 65.					

The financial factors affecting respondents' income tax estimates are more complex and require more explanation. Table 9 provides a road map for these calculations, including wages, spousal wages, social security income, non-taxable transfers, other property income, and the home mortgage interest deduction.

The first calculation involved the respondent's annual wage income (TPW in Table 10). Respondents selected their weekly wage and their household income from a range, e.g. "$100 to $199 per week" or "17,500 to $19,999 per year." This weekly wage range was multiplied by 50 to create an annual wage range. For those whose annualized wage ranges overlapped with their reported household income range, the mean of the overlap was used as the estimate of their wages, and all household income was assumed to come from this wage.

But many people's wage estimates did not match their household income estimates. This makes sense; for instance, anyone whose spouse also works would have a higher household income than their own salary, and retired people have no wages, but usually draw Social Security or other pensions. Much of the work of preparing the survey data for TAXSIM was correctly allocating the household income that could not be applied to the respondent's own salary.

The first challenge was to estimate a TPW for the employed people in my sample. For those describing themselves as employed, and whose household income was higher than their annual wage range, the high end of the wage range was used as their TPW. Their remaining household income is estimated at the mean of the reported household income range. For employed people whose annualized reported wage range was higher than their reported annual household income—which could be the case if one worked

seasonally, for instance—the median of the household income range was used as their estimated TPW, and all of their income was assumed to come from their wages. For employed people who chose to report a household income but not a weekly wage, their TPW was estimated at the mean of the household income range. For employed people who reported a weekly wage range but not a household income, their TPW was again estimated at the mean of the data they did provide, and all of their income was assumed to come from their wages.

Next, I had to assign income and wages for those who were not currently working. Unless otherwise noted, respondents were assumed to have a household income at the mean of the range they reported. Retirees were assumed to have no wage income. Those who reported being currently unemployed but not outside of the labor force were assigned a wage based on the mean of their reported household income. The most challenging case came from a certain category of young adults; those respondents under 26, unmarried, who report being full-time students or unemployed, but also report a high household incomes. From my interviews, I knew that this was likely the result of these respondents reporting their parents' income as their household income. Full-time students under 26 had their income applied as wages, but this wage was capped at the median earnings of a college student, according to data from the U.S. Department of Education's National Center for Education Statistics.

Table 10: Financial Factors for Survey Respondents' TAXSIM Estimates

	Retired		Unemployed		Employed	
	Single	**Married**	**Single**	**Married**	**Single**	**Married**
Taxpayer Wages (TPW)	0		See pages 264-265.			
Spousal Wages	0	Spouse <65: HHINC-NTT – SS. Spouse > 65: 0	0	Spouse < 65: HHINC – NTT. Spouse > 65: 0.	0	Spouse < 65: HHINC – (NTT + TPW) Spouse > 65: 0
Dividend Income	0					
Other Property Income	If HHINC > SS: HHINC - SS	0	If HHINC > NTT: HHINC - NTT	0	If HHINC > TPW + NTT: HHINC - TPW - NTT	0
Taxable Pensions	0					
Social Security (SS)	If not on SSDI: HHINC up to SS maximum.	If not on SSDI and TP65=2: HHINC up to 2*SS maximum.	If TP65=2 and spouse not on SSDI: HHINC-ESTYRWAGE-NTT up to SS maximum.			
Non-taxable Transfers (NTT)	If SSDI recipient or spouse of SSDI recipient: HHINC-TPW up to benefit max. If not SSDI recipient but income eligible for food stamps: HHINC up to federal poverty line.					
Unemployment Compensation	0					
Dependents under 17	Number of children under 17 in the home.					
Home mortgage deduction	If homeowner: Deduction based on average by state and income level.					

The next challenge was to estimate respondents' non-taxable transfer (NTT) income, such as welfare benefits and child support. The most commonly reported transfer income was Social Security Disability benefits, or SSDI. About 4% of my sample report receiving SSDI, consistent with national averages. For people reporting receiving SSDI, their income was assigned to the NTT category up to the maximum SSDI benefit for an individual. For employed people who reported that their spouse received SSDI benefits, income above that assigned to the respondent's wages (TPW) was assigned to NTT, again up to the maximum SSDI benefit for an individual. No respondents reported receiving both SSDI for both themselves and their spouse.

A look at the overall data suggested that other respondents may not have noted all their benefits. So I calculated which respondents, based on household size and reported income, would qualify for food stamps. I excluded low-income retirees because their income was more likely to come from Social Security or, for the very low income, the Social Security income supplement (calculated below).[93] For the remaining low-income people, household income above the respondents' wages (if any) was assigned to the category of non-taxable transfers, up to the federal poverty line.[94]

Next, I calculated benefits from the main Social Security retirement program. This calculation excludes people receiving SSDI, because joint receipt of these two programs is impossible.[95] Spouses were assumed to be retired if they were estimated at

[93] This choice, while likely a more accurate picture of respondents' income, had no impact on income tax estimates because, at this low level of benefit income, Social Security is not taxable.

[94] This is a relatively generous benefits calculation. See, for instance, Finch and Schott 2011.

[95] This was a calculation for each individual, not each household. Retired people reporting a spouse receiving SSDI were assigned Social Security benefits for themselves, and SSDI recipients with a retired spouse were assigned Social Security benefits for the spouse. The same holds true for spousal wages, as described in the following section.

over 66 years of age. Households with one retiree had their income assigned to Social Security up to the maximum Social Security benefit for an individual. Households with two retirees had their income assigned to Social Security up to two times the maximum Social Security benefit.

Then I calculated spousal wages for respondents who had a spouse not retired nor receiving SSDI. For these respondents, all income above that previously assigned to other categories was counted as spousal wages.

The final income category for my calculations is "other property income," which can include IRA distributions, rent, S-corp partnership income, interest, etc. In reality, those earning this kind of income tend to be retirees, who are drawing on their IRAs, and high earners, who are more likely to own rental properties or to have accrued interest. All respondents who were retired or had household incomes over $100,000 had any unassigned income assigned in this category.

Two other categories of people appeared to have additional income left to assign, but this, I concluded, was a survey artifact rather than a real assessment of their incomes. First, as I mention above, some young college students appeared to be reporting their parents' income, and this income was excluded from these respondents' income tax assessments. In addition, about forty single, low-to-middle income, non-retired people appeared to be reporting, in addition to their own wages and other income sources described above, at least $30,000 in other income. I assume that this income reflects the wages of another person with whom they live, but to whom they are not married (and therefore, with whom they do not file taxes). I excluded this income from the calculations as well.

Three other categories of potential income were assumed to be zero. First, I assumed no income from dividends. I also assumed no unemployment compensation income; unemployment income is taxed like wages, so there was no reason, for the purpose of this tax calculation, to attempt to make a distinction. Finally, I assumed no income from taxable pensions; certainly many retirees have income above their Social Security, but this could come either from a pension or from an IRA, and was already classified in the category "other property income." So the income of people with taxable pensions is therefore still being included in these calculations.

My final calculation was the home mortgage interest deduction. I used IRS data on the prevalence of this deduction by state and income bracket to assign deductions to all people who report being homeowners (Internal Revenue Service 2015).

Taken together, these estimates, entered into TAXSIM, produce a picture that appears to be a plausible estimate of Americans income and payroll responsibilities. Figure 11 shows the overall results of this effort, plotting respondents income and payroll taxes by their household income.

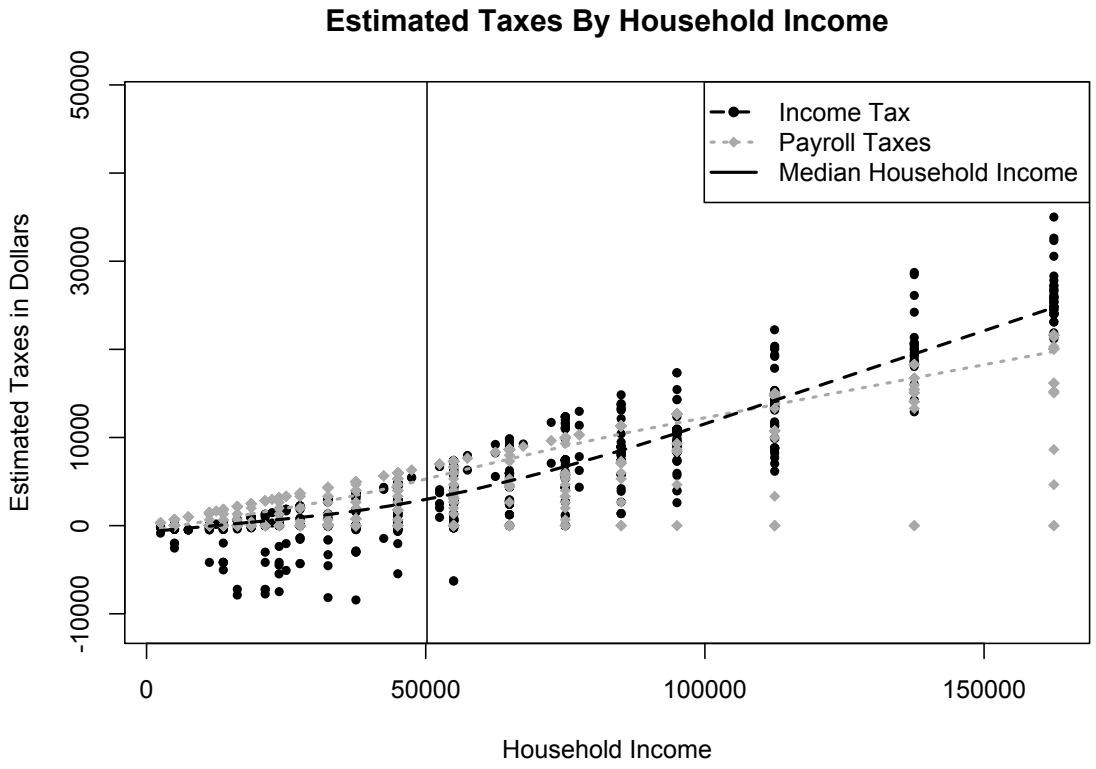


Figure 11: Estimated Taxes By Household Income

Implications and Limitations of these Calculations

The arcana of my income estimations are probably more than most people want to know, and though I have tried to be as clear as possible, I am aware that the details of the previous pages' assumptions and estimates are likely difficult to follow. I should note, therefore, a few of the most important implications and limitations of my approach to income tax estimation.

First, my results rely on the respondents' self-reported information. There is not great research on whether people tend to, on average, over- or under-estimate household income.[96] But based on my interviews, there does not seem to have been evidence of immense income inflation. As a general rule, the income reported by the interviewees on their preliminary surveys closely matched what they reported about their fiscal lives during the interviews. The interviewees may have been more inclined to be honest than other survey respondents, though they did not know about the potential for an interview when they were reporting their income. Nonetheless, my experience suggests that, if there is enough income inflation or deflation to affect the results, it is most likely a small amount across the board.

Second, my assumptions tend to apply the maximum amount of household income to earned income. For most people, whose incomes come almost exclusively from wages, this is an accurate assessment. However, some people—for instance those who own multiple rental properties, or those subject to capital gains—will have their income taxes overestimated. I made this judgment not only because it was likely to be more accurate for most people, but because I suspected that people tend to overestimate

[96] For more on the tendency of survey respondents to misreport their income, see Moore, Stinson, and Welniak 2000.

their own income taxes, and wanted to create as conservative a test as possible of this hypothesis. If my income tax estimates are already high, any tendency I see in the data of people to overestimate their income taxes is a conservative assessment of their error.

Finally, with the benefit of hindsight, there are certain questions I would ask differently. Knowing the age, employment status, and wages of respondents' spouses would have been extremely helpful, as would a more complete estimation of other income sources, including major non-taxable transfers and pension funds. Asking directly about their property taxes might be a helpful check on property tax estimates. Ensuring that respondents were considering their household "those people with whom I file my taxes," and not "the people with whom I live," would also have been an improvement.

Calculating the Perceived Biggest Tax

Respondents were asked an open-ended question about which tax made up the biggest part of their family's budget, and responded in a text box. These responses were first machine-coded, with words like "store," "sales," and "purchase" categorized as sales tax responses, and words like "income" and "IRS" coded as income tax responses. I then checked this categorization by hand. Not all responses were clear enough to be included; for instance, some respondents said frankly that they didn't know their highest tax. In addition, some respondents did not provide enough information about their personal and economic background for me to reasonably assess their taxes. I was left with 887 respondents who both offered a clear estimate of their own taxes, and provided enough information for me to calculate their income, property, payroll and sales taxes.

Some people pay about the same amount in two or more kinds of taxes. For this reason, I gave respondents some leeway when there was only a small difference between

my estimated biggest tax and their perceived biggest tax. When a respondent's perceived biggest tax was within 15% of the tax I estimated as largest, I counted their perception as accurate.[97]

[97] Using a 10% threshold does not substantively change these results.

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