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Andrea Louise Campbell*

Tax Designs and Tax Attitudes

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Abstract: The watchword of the policy feedbacks approach to political analysis – that politics shapes policy – suggests that the way in which taxes are designed may influence how the public feels about various levies: their support for those taxes, their perceptions of fairness, and their willingness to pay them. Hypotheses about the design features of different taxes Americans pay, including tax regressivity or progressivity, the manner in which they are exacted, their actual and perceived costs, and the visibility and desirability of resulting benefits, are examined with closed- and open-ended survey data. Taxes with more attractive design features are generally more positively perceived by the public. Open-ended responses help explain the fairness perceptions and popularity of several taxes, including a widespread belief that estate taxes constitute “double taxation” and the considerable embrace of the notion that “everyone pays” state sales tax (as opposed to the federal income tax, where some rich and poor people “get away” without paying). These results help explain why some taxes invite more ire than others.

Andrea Louise Campbell, Arthur and Ruth Sloan Professor of Political Science at MIT, is working on a book entitled *How Americans Think about Taxes*. She is the author most recently of *Trapped in America's Safety Net: One Family's Struggle* (Chicago, 2014).

Introduction

After multiple rounds of tax cuts under Presidents Ronald Reagan, George W. Bush, and now Donald Trump, with the passage of the Tax Cuts and Jobs Act of 2017, federal government revenues have been flat or declining as a percentage of the economy, even in the face of an aging population and tremendous needs in infrastructure, education, research, and other areas. State and local governments in total spend more than the federal government, but state spending is constrained in most instances by balanced budget requirements. The US is a very low tax country – in OECD data, only middle income countries such as Mexico and Turkey have smaller public sectors as a percentage of the economy. But

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looming needs suggest that absent truly Draconian cuts to public spending, more revenues will need to be raised in the future. How will the US do so? To the extent to which public opinion can serve as a guide, do Americans simply hate taxes, or is there more variation to be explained?

Using insights from the policy feedbacks literature, I examine how public attitudes toward different types of taxes vary based on the designs of those taxes. Some taxes are taken a little at a time, through paycheck withholding or with each purchase, while some arrive as a lump sum bill. With some taxes, the benefits are easy to see whereas with others it is difficult to figure out where the money goes. We might imagine that Americans do not “hate taxes” in a uniform way, but rather that their attitudes about taxes relative to each other may depend on particular design features.

After laying out a series of hypotheses about individual tax design features, I examine data from closed- and open-ended survey questions about the relative ranking of various taxes in the public mind and how those design features help explain variations in sentiment toward different taxes. Taxes with a larger number of positive design features (relatively painless to pay because taken small amounts at a time, determined rationally rather than arbitrarily, perceived as low in cost, and providing visible benefits) are better liked and perceived as more fair than taxes with fewer of those features. Open-ended responses further illustrate why some taxes are more liked than others. Americans display considerable umbrage over the taxation of assets (the estate and property taxes); are keenly attuned to who is paying (too many people – rich and poor – get away without paying enough income tax – while the sales tax is liked because “everyone pays”); and expect to see visible benefits. Future efforts to raise much-needed revenues will need to take these considerations into account.

Policy Designs and Public Attitudes

As Theodore Lowi and James Q. Wilson argued decades ago, the designs of public programs shape the politics around them, affecting the possibilities for future policymaking. These scholars created typologies of public policies that showed how different configurations of costs and benefits (Wilson 1973) and differing policy characteristics and relations among actors (Lowi 1972) influenced the political environment around public policies, presaging what is now a robust literature on “policy feedbacks.” Such studies show how public policies confer resources, influence perceived interests, and shape notions of what good policy is among elected politicians, bureaucrats, interest groups, and other elite actors.

In recent years a literature on policy feedbacks and mass publics has blossomed, providing numerous examples of the ways in which policy designs affect public attitudes and political behaviors (for reviews see Mettler and Soss 2004; Beland 2010; Campbell 2012a). One strand of this literature shows that policy designs shape attitudes toward government programs. For example, social welfare programs in which benefits are financed by contributory taxes paid by individuals during their working years and that are therefore perceived as “earned,” such as Social Security, are more popular among the public than cash welfare and other means-tested programs financed by general revenues (e.g. *other* taxpayers; Cook and Barrett 1992). Underlying these attitudes are notions of the deservingness of beneficiaries and the fairness of financing arising the policies’ designs – who pays and who benefits (Schneider and Ingram 1993).

A second branch of this literature shows that how individuals are treated by government affects their attitudes. Parents of school children exposed to draconian high-stakes testing regimes and government takeover of poorly performing schools under the No Child Left Behind Act have lower trust in government and lower levels of political efficacy than other parents (Rhodes 2015). Similarly, individuals in means-tested social assistance programs that require work as a condition of benefits and impose a government monitoring regime to enforce the work requirement have lowered political interest and political efficacy (Watson 2015). Government monitoring and coercion sours the relationship between government and citizen, resulting in decreased belief among recipients that government cares about people like them (see also Soss 1999).

Third, the policy feedbacks and mass publics literature shows that the visibility of government benefits matters for individuals’ attitudes. Survey respondents who receive government benefits in the form of tax expenditures rather than direct spending programs (for example receiving a tax break on home mortgage interest rather than a housing rental voucher) are less likely to say they receive a government program (Mettler 2011). Similarly, provisions of the Affordable Care Act that are more visible and connected to the government are more likely to enhance regard for the law and for government than provisions that are more privatized and hidden. Citizens newly gaining health insurance in a visible manner through extension of the government Medicaid program have more positive attitudes toward the ACA (McCabe 2016). In contrast, young people gaining health insurance because the ACA allows them to stay on their parents’ health insurance until age 26 are not more supportive of the ACA, perhaps because the extension of such private insurance may not strike recipients as a government program (Chattopadhyay 2018). Similarly, the ACA’s many regulations on health insurers, intended to improve access to health insurance and the breadth and quality of insurance plans, are hidden to consumers and do little to shape public attitudes (Chattopadhyay 2018).

Thus the literature on policy feedbacks and mass publics shows that a variety of political attitudes are shaped by citizen experience at the hand of government. Although much of this literature has focused on the designs of social welfare programs – the spending side of government activity – many of these findings about the attitudinal implications of program design are likely to apply to the revenue-raising side of government activity as well. We might imagine that attitudes toward taxes would be influenced by how people feel they are treated by the tax regime (how much coercion they feel; how visible the ensuing benefits are) and by how they feel about who pays (how deserving are those who pay less; how deserving are those who are perceived as paying less than they should). This analysis thus extends hypotheses developed about the attitudinal effects of the design of government spending programs to the design of taxes. Along the way, it strives to increase scholars' knowledge of the sources and contours of public opinion about taxation. As political scientist James Stimson has noted, "Most of what is said about attitudes toward taxes in American politics is based on assumptions, not facts" (2004, p. 49).

Hypotheses about Tax Designs

Taxes are an issue area where design issues are particularly acute. Every day people pay taxes: in their paychecks, with many of their purchases, in response to local property tax bills. Although some people find civic satisfaction in paying taxes (Williamson 2017), few truly enjoy handing over hard-earned dollars to the government. However, tax designs can make different types of taxes more or less painful to the taxpayer: more or less expensive to various income groups or easier or harder to pay administratively. How governments use the revenues raised can make the benefits of various taxes more or less visible and desirable. That policies shape politics suggests that the ways in which taxes are designed and administered may influence how the public feels about various taxes – their support for those taxes, their perceptions of fairness, and their willingness to pay them.

The first characteristic that may matter for attitudes concerns the way in which taxes are tallied. Taxes for which the total annual amount paid is never known may appear to impose lower costs than those which are tallied up each year. State sales taxes are never totaled, and better yet, from the perspective of public opinion, they are taken only pennies at a time, so they are simultaneously transparent and minor (Brunori 2001). Similarly, gas taxes, another type of consumption tax, is taken in small increments with every fill-up; moreover, unlike sales taxes, federal and state gas taxes are not separately itemized on a driver's

receipt, rendering a yearly total even more elusive. The payroll taxes that support Social Security and Medicare are never totaled either. One can see the annual total on one's final December paycheck stub, or on one's W-2 form while filing income taxes, but one is never *required* to look at that number (and indeed, that most think they pay more in federal income taxes than in payroll taxes while the reverse is true suggests that they do not).¹ In contrast, citizens confront a yearly total for federal income and state income taxes. Even more overtly, they may confront a (typically) quarterly bill for property taxes and therefore can know exactly how much they have paid.

The second relevant feature of tax design is the mode of administration. Taxes imposed in lump sums, such as property taxes, may seem costlier than those paid a portion at a time either because they are taken in small amounts with each transaction like sales taxes or because they are withheld by employers from paychecks and so the money never passes through the individual's hands, as with income and payroll taxes. These latter mechanisms reduce the visibility of taxes and ease perceptions of their cost. The power of withholding was demonstrated in a 1968 IRS survey that found that 70 percent of respondents said they did not mind paying income taxes as long as they did not have to pay an additional amount when they filed their return (Hansen 1983); the same item on the 2012 CCES (see below) found that respondents were three times as likely to agree as disagree that they did not mind paying as long as they did not have to pay more when they filed (60–19 percent, with 20 percent having no opinion). Indeed, in his autobiography, conservative economist Milton Friedman lamented his role in establishing income tax withholding years earlier: "It never occurred to

¹ More Americans' payroll taxes exceed their federal income taxes than vice versa ("Percentage of Americans Whose Payroll Taxes Exceed Their Exceed Their Income Taxes by Income Quintile, 1979–2000" Available: <http://www.taxpolicycenter.org/TaxFacts/TFDB/TFTemplate.cfm?Docid=230&Topic2id=50>; Piketty and Saez 2007). But most believe the opposite. Surveys in 1978, 1981, and 1990 found that just 10 to 15 percent of respondents said they paid more in Social Security taxes, while two-thirds said they paid more in federal income taxes. 1978 Cambridge Reports, National Omnibus Survey: "Which do you personally pay more of – Social Security taxes or income taxes?" 15 percent said Social Security taxes, 63 percent income taxes, 22 percent don't know. 1981 CBS News/NYT poll: "Do you and your family pay more money to the government in one year in Social Security taxes or more in federal income taxes?" 10 percent said Social Security taxes; 71 percent said income taxes; 2 percent volunteered "both," 5 percent volunteered they don't pay taxes, 12 percent no opinion. 1990 CBS News/NYT poll: "Do you and your family pay more money to the government in Social Security taxes or more in federal income taxes?" 15 percent said Social Security taxes, 64 percent said fed income; 4 percent volunteered "both," 6 percent volunteered they don't pay taxes, 11 percent no opinion or don't know.

me at the time that I was helping to develop machinery that would make possible a government that I would come to criticize severely as too large, too intrusive, too destructive of freedom” (Friedman and Friedman 1998, p. 123). In contrast, property taxes are not withheld but must be paid quarterly or annually out of pocket, which makes them a particularly visible expense. The visibility is diminished for those who have the mortgage holder pay the property tax (Cabral and Hoxby 2015). One reason the elderly may dislike the property tax so much is that three-quarters of them own their houses free and clear (Campbell 2003, p. 42) and are therefore more likely to pay the tax themselves (Brunori 2007).

Another aspect of administration that matters is whether the taxpayer must calculate the tax herself. Most taxes do not require such calculations, but income taxes do. The impact of this difference is seen in the contrast between payroll and personal income taxes. Both are withheld from paychecks, but income taxes additionally, infamously, require the completion of a tax return by April 15 each year. Withholding for Social Security and Medicare is precise, because the payroll tax is imposed as a percentage of earned income. The story is completely different with the income tax, where withholding typically does not match actual tax liability because of the taxation of households rather than individuals (in the graduated federal income tax system the second earner’s tax rate begins where the first earner’s left off, complicating withholding), and because of the extensive system of tax expenditures (the credits, deductions, and preferential rates that riddle the tax code and that alter one’s taxable income and tax; Campbell 2012b). Hence the annual ritual of the income tax return, which is necessary to reconcile what one owes with what one has already paid in. The time and frustration associated with filling out complicated tax forms fosters dislike of the system; that the tax forms also reveal the many deductions that other, richer taxpayers are able to take also undermines faith in the system (Williamson 2017).

A third element of tax design that may matter for public opinion is what is taxed. The perceived costs of property taxes may be heightened because they are imposed on an illiquid asset, posing a particular challenge to those whose incomes and liquid assets are limited (like the elderly or the unemployed). The estate tax shares this characteristic, which may help explain support for its repeal among a broad swath of Americans, a puzzle given how few decedents actually owe an estate tax (Bartels 2008). In addition to believing conservatives’ argument that the estate tax is an unfair tax on hard-working family farmers and small business owners (Graetz and Shapiro 2005), many Americans may also be aghast at the notion that surviving family members might have to sell off part of their deceased relative’s farm or business to settle the bill (even though such stories have been shown to be largely apocryphal). Some may consider estate taxation as doubly taxing income and assets already taxed during the decedent’s lifetime.

A fourth aspect of design relevant for opinion on taxes is whether they are determined through a fixed, rational procedure or in a particularistic manner. Most taxes are set by far-off entities such as Congress and state legislatures; taxpayers have no immediate means of influencing the rates. Property taxes are different: assessments are set by local assessors on a building-by-building basis, and are open to appeal by the owner. This design can make the “cost” of this tax seem arbitrary. That property tax assessments are publicly available also allows one to see whether one’s costs are higher than those of one’s neighbor. Indeed, seemingly capricious administration and property valuations fanned the fires of the property tax revolt of the late 1970s (Kuttner 1980; Brunori 2007). A related concept has to do with the level of control one feels vis-à-vis taxation. Sales taxes may be attractive because although one cannot determine the rate, one can choose to spend more or less and therefore pay more or less in sales taxes. If one’s income falls because of retirement or job loss, for example, one can reduce one’s sales tax obligations by spending less (and one’s income tax goes down automatically). That one’s property tax stays the same, insensitive to income, may be yet another reason for that tax’s relative unpopularity.

Finally, we might expect the regressiveness or progressiveness of taxes to influence attitudes toward them. From a pure material stakes perspective, higher income people should have more negative attitudes toward progressive taxes, which fall on them more heavily. This would include the federal income tax, which is a graduated tax with rates rising for each bracket of income, and the state income tax in the states with a graduated system (33 states have a graduated system; 8 have a flat income tax with all taxpayers paying the same rate after deductions and exclusions, regardless of taxable income level; 7 states have no income tax; and two tax unearned income only; Tax Policy Center 2018b). Although the current federal income tax imposes lower tax rates on unearned income than earned income, taxes on capital gains and dividends are progressive in that these forms of unearned income typically go to higher income people who are most likely to own such assets. Estate taxes are highly progressive, imposed on just a few thousand out of the two million or so decedents each year (U.S. Joint Committee on Taxation 2015). Conversely, sentiment toward regressive taxes should be more negative among lower income individuals for whom such taxes are a relatively greater burden. The payroll tax is regressive: although the Medicare portion is flat at 1.45 percent of income, and slightly progressive due to the 2010 Affordable Care Act, which adds another 0.9 percent at high incomes, the Social Security tax of 6.2 percent is both larger and regressive since it is imposed only below a wage cap (\$128,400 in 2018). Thus an individual who earns \$256,800 stops paying the Social Security tax on June 30, making the effective rate 3.1 percent, while those earning below \$128,400 pay 6.2 percent.

Consumption taxes such as state sales taxes and gas taxes are typically regressive as well, since lower income people spend more of their incomes than do high income people. Finally, the property tax is more difficult to classify. Many economists view the property tax as regressive with regard to income, because housing and accompanying property taxes often constitute a greater share of spending for lower income people. On the other hand, higher income people may be especially sensitive to the absolute amount they pay in property tax for their (typically) more valuable and more highly taxed properties.

The elements of policy design mentioned so far all influence the perceived costs of taxes. Policy design may also affect the visibility, desirability, and value of the “benefits” taxes are perceived to bring. Payroll tax revenues are earmarked for the Social Security and Medicare trust funds, and a decades-long public relations campaign by Social Security’s framers successfully established the link between payroll tax contributions and earned benefits in that program (Derthick 1979). Despite the fact that confidence in the Social Security system varies over time with the fiscal health of the program, and despite the fact that many Americans realize that current payroll tax receipts fund current benefits, most Americans still believe Social Security represents a contractual obligation between government and worker and that they will receive their contributions back in benefits when they retire (Jacobs and Shapiro 1998). Since Social Security constitutes 49 percent of senior incomes on average, and a much greater proportion for many seniors (Federal Interagency Forum on Aging-Related Statistics 2016, p. 14), payroll taxes provide a highly visible and desirable benefit and therefore are regarded more positively than other taxes for which the benefits are less clear, such as the income tax. On the other hand, opponents of the traditional Social Security system have waged a decades-long campaign to undermine faith in the system by telling people that the system is a Ponzi scheme, or headed toward bankruptcy, or is underfunded such that younger people will never receive the benefits they “paid for” during their working years (Teles and Derthick 2009). Thus younger people may be more skeptical about the personal benefits of Social Security.

Property taxes similarly provide highly visible services such as fire and police protection at the local level. That they also fund education in a highly visible way complicates the picture. Those without school-aged children are notably less enthusiastic about property taxes (Tedin et al. 2001). In other words, the benefits that property taxes fund may not be benefits that people want: visible and *undesirable* benefits may undermine willingness to pay. The benefits that other taxes provide are much less clear. Income taxes constitute the main sources of federal and state general revenue funds. Portions of state sales taxes are sometimes earmarked, but mostly they contribute to general revenues as well. These funds pay

for many, many government programs and functions, and therefore the linkage between one's taxes and what the government does is quite diffuse. Both benefits and the value for one's dollar are unclear for those taxes that simply go into the big general revenues pot.

Thus we would expect the designs of taxes and how they are used to have a profound effect on how individuals perceive the costs and benefits associated with these taxes and in turn their attitudes toward those taxes. The differing constellations of design features, costs, and benefits of various taxes are summarized in Table 1, in which traits expected to have a positive influence on attitudes toward each tax indicated in bold type. Based on a rough summation of these characteristics, we would expect property taxes, federal income taxes, and investment taxes (taxes on capital gains and dividends, part of the federal income tax system) to be the least popular – they have the smallest number of attractive traits – followed by the estate tax (surprisingly enough for a tax few Americans ever pay). Payroll and state income taxes would be next, and state sales and gas taxes the most popular. Patterns may differ by demographic group – we might predict different patterns for high- versus low-income people on progressive and regressive taxes, and homeowners may have special sensitivity to the property tax – but in general we might expect federal income and property taxes to be the least liked and sales and gas taxes the most liked, with the other taxes arrayed in the middle.

Findings on Tax Attitudes

That rank ordering is approximately what is found in historical and contemporary surveys. The data shown here come from several sources. First is a series of polls conducted by the Advisory Commission on Intergovernmental Relations (ACIR), a federal commission established by Congress to collect data and perform analyses on federal, state, and local governments (which was abolished in 1996; Holeywell 2013). Between 1972 and 1994, the ACIR conducted nearly annual surveys asking Americans what they thought “the worst tax is – that is, the least fair.” The item originally asked about federal and state income taxes, state sales taxes, and property taxes; the Social Security tax was added in 1988. Political scientists John Kincaid and Richard Cole continued to replicate the worst tax question between 1999 and 2006 (Cole and Kincaid 2006). Second, I utilize data from modules I placed on the 2012 and 2016 Cooperative Congressional Election Surveys. In the 2012 CCES survey I asked respondents to rank taxes from the tax they dislike the most to the tax they dislike the least. I also asked about several characteristics of taxes, including per-

Table 1: Characteristics of Taxes.

	Federal Income	Payroll	State Income	State Sales	Property	Estate	Gas	Capital Gains/Dividends
Design Features								
Regressive or progressive	Progressive	Regressive	Progressive	Regressive	Regressive	Progressive	Regressive	Progressive
Totaled each year	Yes	No	Yes	No	Yes	N/A	No	Yes
Payment: lump sum, small amts, or withheld	Withheld	Withheld	Withheld	Small amts	Lump sum on illiquid asset	Lump sum on illiquid asset	Small amts	Part of fed income tax/ usu not withheld
Determination	Rational	Rational	Rational	Rational/controllable	Particularistic	Rational	Rational/controllable	Rational
Calculation	Self	Other	Self	Other	Other	Other	Other	Self
Costs								
Actual level	High, esp for high income	High, esp for low income	Lower than fed income tax	Low, but high for low income	High	0 except for the largest estates	Low, but high for low income	Lower than income tax rates
Perceived level	High	Low	Low	Low	High	High	Varies by income	High
Benefits								
How visible	Not too visible: gen revenues	Visible: earmarked tax	Not too visible, but more than with fed inc tax	Not too visible, but more than with fed inc tax	Visible	Not too visible: gen revenues	Visible: earmarked tax	Not too visible: gen revenues

Table 1 (continued)

	Federal Income	Payroll	State Income	State Sales	Property	Estate	Gas	Capital Gains/ Dividends
Desirability and value/ price ratio	Typically collective goods not individually valued	Highly desirable/ good deal for low income/ private alternatives may appeal more to high inc	Typically collective goods not individually valued	Typically collective goods not individually valued	Varies with life circumstance (homeowner/ school-aged kids)	Typically collective goods not individually valued	Desirable	Typically collective goods not individually valued

Traits in bold-face have a positive influence on attitudes toward that tax.

ceptions of the annual cost, the administrative ease or difficulty in calculating and paying various taxes, and the visibility of benefits from each tax. The 2016 CCES module included items about the fairness of each tax as well as open-ended items asking respondents which is the most fair and the least fair tax and why.

The ACIR/Kincaid/Cole surveys asked respondents how they feel about different kinds of taxes – what do they think is the “worst tax.” Figure 1A show the worst tax question from 1972 through 2006; Figure 1B shows the surveys which added the Social Security tax, including an identically worded 1978 CBS News/New York Times poll assessing Social Security tax opinion. The various taxes fall into two main groups, clustering much as the compilation of tax design characteristics in Table 1 predicted. The federal income and property taxes are the most disliked each survey year. Which one is more poorly regarded in any given year corresponds roughly to events in tax politics and policy. For example, property taxes were in the news in 1972 thanks to an ACIR report showing significant disparities in tax burdens across regions and demographic groups, prompting the Nixon Administration to briefly propose a value-added tax to ease the toll (shot down by the National Governors’ Conference, which disapproved of competition with state sales taxes; *New York Times* 1972a,b; Weaver 1972). Ire toward the income tax grew during the late 1970s, as the tax revolt gained steam and as public opinion shifted in a conservative direction, culminating in Reagan’s presidential victory in 1980. The proportion saying the income tax is the worst tax fell after the 1986 Tax Reform Act, which reduced the federal income tax to just two brackets and a top rate of 28 percent (down from the 50 percent top bracket created by the 1981 Reagan tax reform and even higher marginal rates prior to that), but then climbed again after Clinton’s 1993 tax increase. Toward the end of the series, the proportion saying the federal income tax is the worst tax falls again, presumably because of the 2001 and 2003 Bush tax cuts.

In comparison, the state income, state sales, and Social Security tax (added in Figure 1B) are less likely to be cited as the “worst tax.” That state sales taxes are considered worse than state income taxes is a bit of a surprise (Figure 1A); it could be that people typically fill out their state income tax returns after completing their federal returns, and the total is so much less at the state level, whereas state sales taxes have no federal counterpart. Payroll taxes are in this less disliked group of taxes as well, perhaps because the visible benefits offset the high costs.

The CCES data collected as much as 40 years later show much the same pattern, despite slightly different question wording. The 2012 CCES (Table 2A) asked respondents to rank five taxes from “the tax you dislike the most to the tax you dislike the least.” As in the ACIR data, the property tax and federal income tax were most frequently selected as the most disliked tax, followed by the state sales and more distantly the Social Security tax and the state income tax, which were the least disliked.

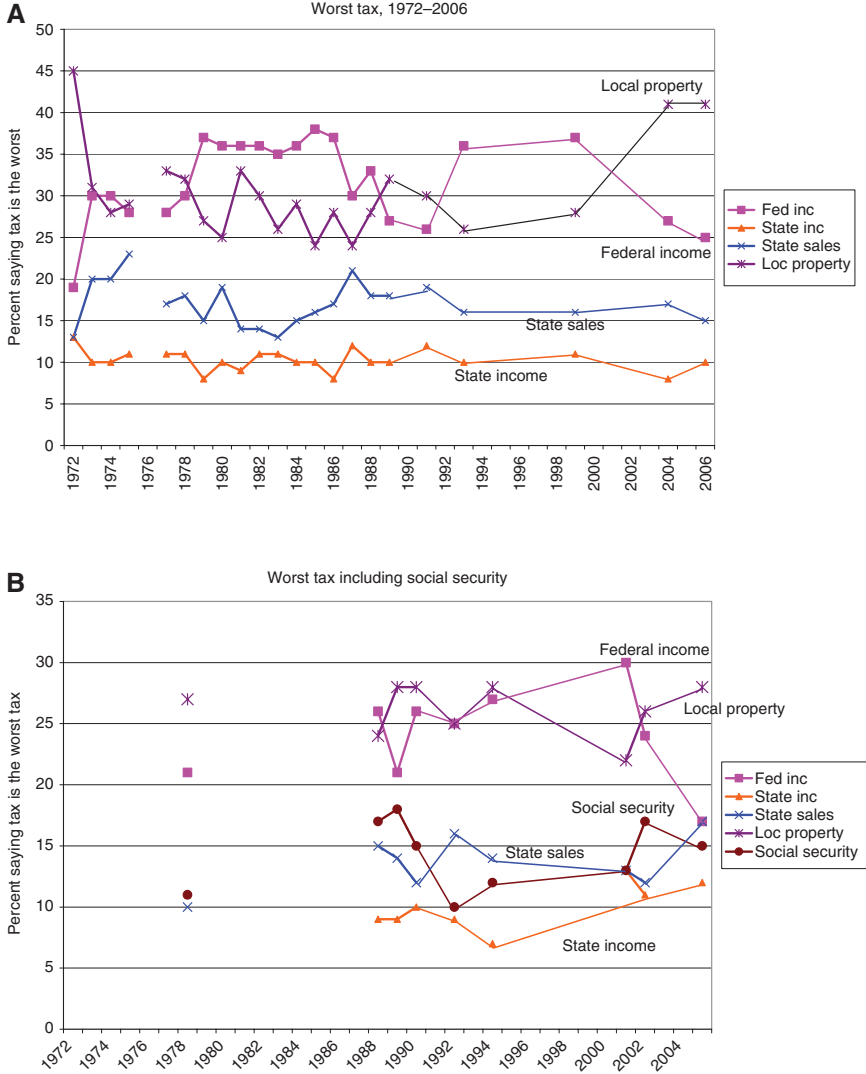


Figure 1: What is the Worst Tax? (A) Worst tax, 1972–2006. Source: ACIR; Cole and Kincaid 2006. (B) Worst tax including social security. Source: ACIR; Kincaid and Cole 2005 (2001–2005); CBS News/NYT (1978).

The 2016 CCES (Table 2B) asked respondents to rank the same taxes as above plus the estate tax, gas tax, and investment tax (tax on dividends and capital gains) on a scale from very fair to very unfair. Respondents were also given the option of saying “I do not pay this tax” or “I have no opinion about this tax.” Thus

Table 2: Tax Rankings in the 2012 and 2016 CCES Surveys.

A. Tax Dislike Most (CCES 2012)	B. Tax is Very Unfair (CCES 2016; Closed-Ended)	C. Most Unfair Tax (CCES 2016; Open-Ended)	D. Most Fair Tax (CCES 2016; Open-Ended)				
Property	28.1%	Estate tax	38.4%	Federal Income	24.5%	State sales	24.4%
Federal Income	26.3	Investment tax	29.5	Property	16.1	Federal income	15.7
State Sales	18.7	Federal income	27.5	Estate	9.0	Property	10.8
Social Security	13.8	Property	27.5	State sales	8.3	Payroll	9.3
State Income	13.0	Gas tax	25.4	Gas tax	6.0	State income	9.1
		State sales	20.7	Payroll tax	5.9	Gas tax	6.5
		State income	20.5	State income	5.1	Estate	1.4
		Payroll tax	19.8	Investment tax	4.4	Investment tax	0.8
				All taxes are unfair	8.1	All taxes are fair	1.8
				No taxes are unfair	5.4	No taxes are fair	15.8

CCES 2012 data (A) show the proportion of respondents ranking each tax as their most disliked.

CCES 2016 data (B) show the proportion of respondents saying a particular tax is very unfair, among those with a fairness evaluation (respondents could say that they do not pay a particular tax or have no opinion).

Columns (C) and (D) show the proportion of respondents who mentioned a given tax as the “most unfair” and “most fair” in response to an open-ended question following the closed-ended evaluation of how unfair each tax is appearing in Column B.

in theory these data measure how people who actually pay these taxes feel about them (although the fact that more than half the respondents nonetheless offered an estate tax opinion suggests that more people think they pay various taxes than actually do, or that more people decided to offer an opinion despite those other response categories). In this broader array of taxes, the estate tax garners the most “very unfair” responses, at 38.4 percent, followed by the investment, federal income, property, and gas tax, with between 25 and 30 percent rating them as very unfair. Perceived as relatively more fair are the state sales, state income, and payroll taxes, similar to the more favorable ratings these taxes garnered in the ACIR and 2012 CCES “worst tax” or “most disliked” tax items.

After ranking each tax on fairness scale, 2016 CCES respondents were also asked in an open-ended item to say which tax they thought the most unfair and why. About two-thirds of respondents named a specific tax. The federal income and property taxes were mentioned the most often as the most unfair, much as in the ACIR and 2012 CCES data, followed by the estate tax, again showing the high degree of ire toward a tax most will never have to pay (Table 2C). State income and investment taxes were least frequently cited as the most unfair. Eight percent of respondents offered the opinion that all taxes are unfair, while 5 percent said that no taxes are unfair.

Many assessments of American attitudes toward taxes, including those mentioned above, are framed negatively, with survey questions asking people what is the worst tax or the tax they most dislike (for a counter example, see Williamson 2017). In addition to asking respondents what they think the least fair tax is, the 2016 CCES also asked respondents in an open-ended item to indicate what they believe is the most fair tax is and why. Approximately the same share of respondents named a “most fair” tax as had a “most unfair” tax – about two-thirds. In these open-ended responses, the tax named most often as the “most fair” was the state sales tax (24 percent) followed by federal income (16 percent) and property taxes (11 percent; Table 2D). The estate and investment taxes were infrequently cited as the most fair. Nearly 16 percent of respondents volunteered that “no taxes are fair.” Thus in these open-ended items, the federal income and property taxes are cited frequently both as the least fair and the most fair. These mentions suggest that asking people to name the most fair and least fair tax on an open-ended basis may measure salience in addition to fairness evaluations.

Tax Evaluations by Income

One of the most important factors in tax attitudes is likely income level, since a major component of tax design is whether a given tax is progressive, falling

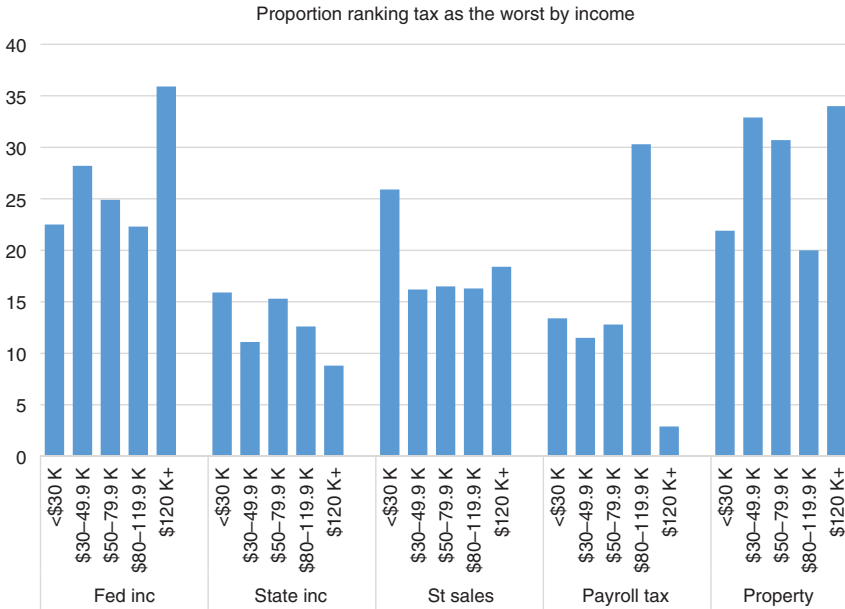


Figure 2: Tax is Most Disliked by Income.

Source: 2012 CCES. Note: Figure shows the proportion of respondents in each income group who rank a given tax their “most disliked.”

more heavily on higher income individuals and households, or regressive and a greater burden on lower income people. Attitudes toward the different taxes by income group largely, although not always, correspond to the burden various taxes impose by income. Figure 2 shows the proportion of respondents in each income group in the 2012 CCES ranking each tax as their most disliked. As we would expect for a progressive and regressive tax, respectively, high earners (those with incomes above \$120,000) are most likely to rank the federal income tax as their most disliked, and low income respondents (below \$30,000) most likely to select the sales tax. However, we would expect the percentage of respondents saying both of the progressive taxes – federal and state income – are the worst to rise monotonically with income, and conversely, for the share of respondents saying the regressive taxes – sales and payroll taxes – are the worst to fall with income. But that is not quite the pattern here. The state income tax is least disliked by high earners, even though it is a progressive tax in most states. The property tax is disliked across the board (and is disliked even more by homeowners). Thus these dislike evaluations correspond roughly to material stakes and the relative burden of taxes, with the lowest income group disliking

the regressive sales tax the most, and the highest income group disliking the federal income tax the most. The property tax earns quite a bit of ire from all income groups above the lowest.

In the CCES 2016 data (Figure 3), respondents evaluated a broader array of taxes in terms of perceived fairness. Again, attitudes by income are not quite what we would expect. The proportion of respondents saying the three regressive taxes (sales, gas, payroll) are unfair roughly falls with income, as expected. But the share of respondents saying various progressive taxes are unfair does not rise systematically with income. The highest earners (over \$120,000) are least likely among all income groups to say the federal income tax is very unfair. The proportion saying the state income or investment tax (capital gains and dividends tax) is unfair also falls with income, the opposite of the expected result. Perhaps these high-income taxpayers feel that the federal income and investment taxes are not a great burden, particularly now that the marginal rates imposed for both of those taxes are at or near historical lows (Tax Policy Center 2018a). And of course the great outlier is the estate tax, which is perceived as the most unfair among all income groups, even though virtually none of these respondents will ever pay that tax.

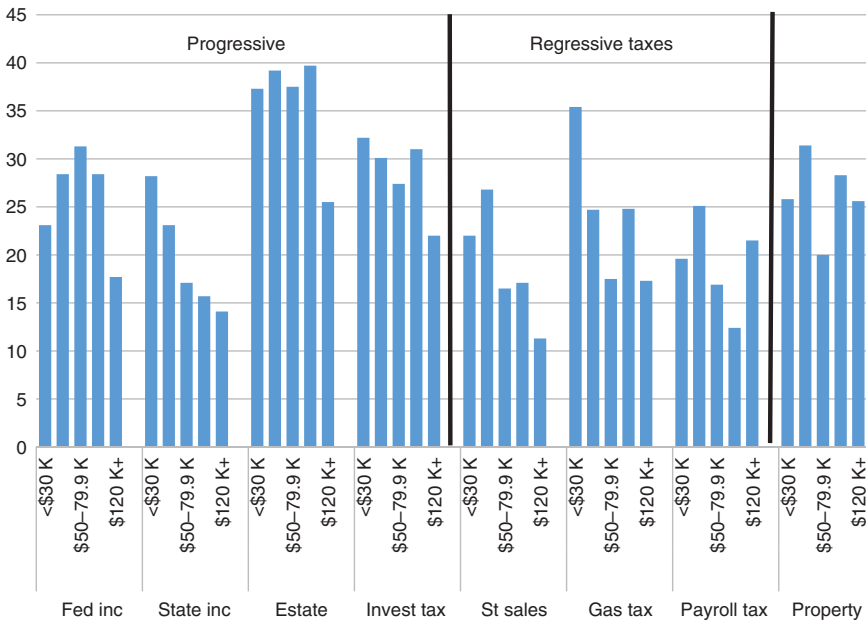


Figure 3: Tax is Very Unfair by Income.

Source: 2016 CCES. Note: Figure shows percentage of respondents who said a particular tax was “very unfair,” among those who had a fairness evaluation.

Explaining the Tax Rankings

How can we explain these evaluations of taxes as disliked or unfair, particularly when some of them correspond to expectations about the material costs and burdens of taxes across income groups and some do not? Additional survey items reveal some reasons for respondents' views. Figure 4 shows the results from 2012 CCES questions asking respondents to rate the annual cost of each tax on a 5-point scale, to rate the ease or difficulty of paying taxes (because some are taken a bit at a time while others must be paid as a lump sum), and to rate each tax on how easy or hard it is to see where the money goes. As Figure 4A shows, the federal income tax and the property tax (in general and among homeowners) – the least popular taxes – are also said to have the highest annual cost, followed by the sales tax, state income tax, and Social Security tax. Administratively the property tax is deemed the most difficult to pay, no doubt because it arrives in a lump sum bill while the other four taxes are withheld or paid a bit at a time.

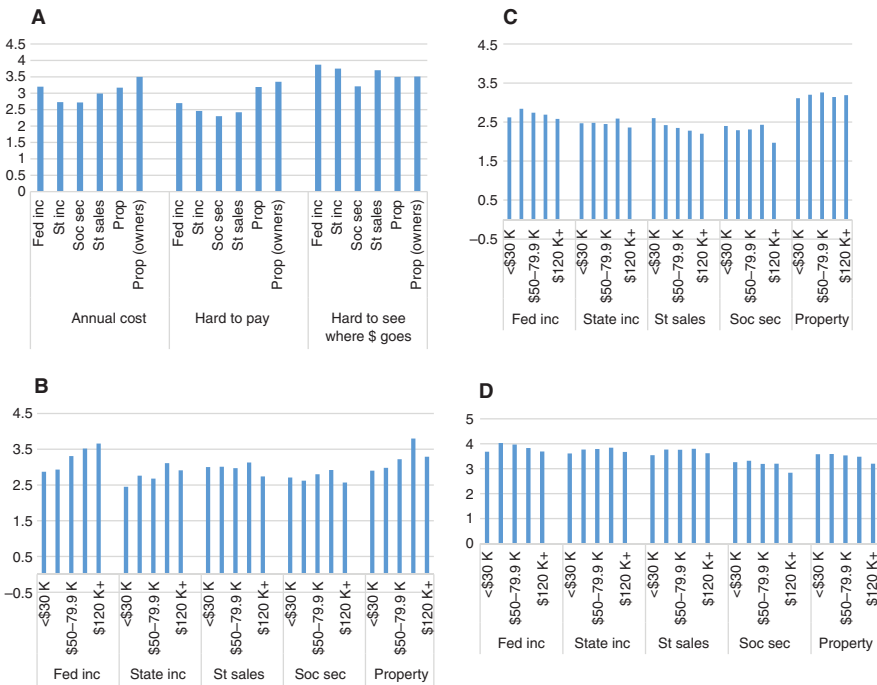


Figure 4: Characteristics of Taxes. (A) Characteristics by tax. (B) Perceived annual cost. (C) Difficult to pay. (D) Hard to see where \$ goes. Higher scores indicate higher annual cost; more difficult to pay; harder to see where the money goes. Source: 2012 CCES.

The taxes whose revenues go into general revenue pots at the federal or state levels (federal income, state income, state sales) are judged the worst when it comes to seeing where the money goes; the property tax, which funds local services fares better, while the earmarked Social Security tax scores most favorably of all in terms of the visibility of benefits (although not by much, surprising for what may be the most well-known earmarked tax). Thus it is perhaps unsurprising that the federal income tax and property tax are so unpopular, as they score worst on these characteristics (both are perceived as costly; it's hard to see where the money from federal income taxes goes; and the property tax is an administrative burden to pay, arriving in a lump sum bill).

Evaluations of these tax characteristics by respondents of different income levels do not vary as much as we might anticipate, especially when it comes to the difficulty of paying and the visibility of benefits (Figure 4B through D). Across income groups, the property tax is deemed more difficult to pay, and the benefits of Social Security are deemed slightly more visible (although less so among higher income respondents). The largest differences by income come with perceived annual cost. For the progressive taxes, perceived cost rises with income (especially for the federal income tax). There is less difference in the perceived cost of the sales tax and Social Security tax across income groups, although perceived cost does drop slightly for the highest income group as expected.

Explaining Tax Rankings with Open-Ended Responses: The Least Fair Tax

Beyond asking respondents to evaluate eight taxes' fairness in closed-ended items, the 2016 CCES module included open-ended items asking respondents what tax they felt was the least fair and the most fair and why. Table 3 summarizes the open-ended responses given by those saying a given tax was the most unfair (the table includes responses given by two or more individuals along with the partisan breakdown and mean income for responses given by 10 or more respondents; overall, 665 named a tax as the least fair and 379 gave codable answers as to why).

Let's consider the regressive taxes first. The chief reason given among those saying the state sales tax is unfair is that it is indeed regressive (22 responses) and too high (18 responses). Similarly, 17 respondents said the gas tax is too high; another seven felt it provided too little revenue for roads. Those expressing concern about these regressive taxes being too high have considerably lower incomes than respondents overall or those respondents giving reasons for taxes being unfair. In particular, those saying the sales tax is too high have average

Table 3: Open-Ended Responses: Which is the Most Unfair Tax and Why?

Tax	Description	Count	Mean Income	% GOP
Fed Inc Tax	Rich get away; do not pay enough	22	\$81,900	4.2
	Fed spending unchecked, little value	22	\$96,900	50.0
	Too high	17	\$79,800	58.3
	Waste, fraud, abuse	13	\$97,400	55.6
	Should not tax SS benefits, seniors, fixed income	11	\$82,400	55.6
	Penalizes hard work; is theft	7		
	Low-income, welfare recipients do not pay enough	6		
	Too many loopholes; evasion	5		
	Poor pay too much	4		
	Rich pay too much	2		
State Inc Tax	Too high	11	\$79,400	41.7
	State not well managed; do not like st spending	5		
	Not enough deductions	2		
Payroll Tax	I would not get benefits; money used for something else	17	\$95,900	20.0
	Too high	5		
	Regressive; not imposed on high income	4		
	Forced savings	3		
Estate Tax	Double taxation; \$ already taxed	31	\$69,700	79.3
	Want to pass on to kids	5		
	Immoral; illegal	3		
	Too high	2		
State Sales Tax	Regressive; harms/punishes low income	22	\$71,800	4.8
	Too high	18	\$38,300	35.0
	State mismanaged; can not see where \$ goes	2		

Table 2 (continued)

Tax	Description	Count	Mean Income	% GOP
Property Tax	Private ownership; like rent on something owned	20	\$58,000	60.0
	Poor value for \$; do not use services; teachers pd too much	14	\$72,700	69.2
	Too high	13	\$75,600	50.0
	No kids in school	9		
	Determination arbitrary	8		
	Harmsseniors	7		
	Harms low-income; forces people out; regressive	4		
	Should not tax vacant lot	2		
	Fixed amount; not scaled to retirement or unemployment	2		
Gas Tax	Too high	17	\$29,000	45.8
	Inadequate for roads; not high enough; spent on other things	7		
	Regressive; poor pay too much	2		
Investment Tax	Not high enough; rich not pay enough	13	\$89,100	0
	Penalizes savings and job creators	8		
	Double taxation	3		
Whole Sample			\$60,900	33.7

Source: 2016 CCES.

Only responses giving codable reasons included. Reasons mentioned by just one individual not included. Mean income and partisan identification provided for reasons given by 10 or more respondents.

incomes of \$38,300 and those saying the gas tax is too high have average incomes of only \$29,000 (the overall sample of 1000 respondents had mean income of \$60,900, and the 379 respondents giving reasons for taxes being unfair had mean incomes of nearly \$65,000). Interestingly, those saying the sales tax and gas tax are too high are not only low income, but also are either as Republican as the overall sample or even more so. In contrast, those saying that the sales tax is unfair because it is regressive have higher incomes than the sample (nearly \$72,000) but are also overwhelming Democratic in party identification. Clearly this concern owes more to ideological considerations than to material interest.

The story is more complicated with regard to the various progressive taxes. As shown previously in Table 2C, the federal income tax and property tax were most often cited as the “most unfair” in keeping with the closed-ended data. As Table 3 shows, they also garnered the largest number of distinctive reasons for being deemed the most unfair. A chief concern is that high earners do not pay enough federal income tax (these 22 respondents are overwhelmingly Democrats). With the federal income tax, the tax many love to hate, numerous other reasons are prominent as well: a feeling that federal spending is unchecked or provides little value for the dollar (22 respondents); that there is significant waste, fraud and abuse (13 respondents); that Social Security income should not be taxed or that seniors or those on fixed incomes are taxed too much (11 respondents); that federal income taxes are too high (17 respondents) or that they penalize hard work (7 respondents). Thus the chief concerns are with who is paying and how the money is being spent. Those who said the federal income tax was unfair and cited these reasons were all above-average income, but split by party in terms of the reasons offered: Democrats dominated among those who said the tax was unfair because the rich get away with paying too little, while Republicans dominated among those who said that the federal income tax is too high, provides little value, and is the subject of waste, fraud and abuse.

Many fewer respondents mentioned the state income tax as being the most unfair; among those who did, the chief concern was that the level is too high (compared to those who objected to the sales tax and gas income as too high, who had quite low incomes, those saying that the state income tax is too high have above-average incomes, which makes sense given that it is a progressive tax in most states).

Among progressive taxes, the estate tax stands out significantly. Although many people are concerned that the rich do not pay enough income tax or capital gains taxes, with the estate tax the chief concern is “double taxation,” with 31 respondents saying that the estate tax is unfair because that money has already

been taxed during the decedent's lifetime. Indeed, this is the single most cited reason across all of the taxes, perhaps testimony to the power of that talking point in American politics. Those worried about the estate tax as double taxation had incomes only slightly higher than the sample mean, but were overwhelmingly Republican (79 percent).

Another pattern of responses straight from advocates' mouths are the reasons given for saying the payroll tax for Social Security is unfair: 17 respondents say the benefits would not be there when it is time for them to retire, apparent testimony to the success of the decades' long effort to undermine confidence in the Social Security program (Teles and Derthick 2009). Those respondents were much younger (average age 41) than both the entire sample (average age 48) and the subset of respondents saying a given tax is unfair (average age 50).

Finally, respondents explain their ire toward the property tax with a multitude of reasons. Large numbers say that the property tax penalizes ownership and investment in the community; they ask why one should essentially pay rent to the government on something one owns (20 responses). Fourteen say the property tax provides poor value for the money or services the respondent does not use, while another nine say it is unfair because they do not have children in public school. Thirteen simply say property taxes are too high, while yet others say that property taxes specifically harm low-income people or seniors. Several note that the tax is insensitive to income so that those on fixed or lowered income (seniors or the unemployed) may be forced out of their homes. The respondents raising these objections were more Republican than the sample average. Those saying property taxes are too high or provide poor value or services the respondent does not use have somewhat higher incomes than average. Those resenting the property tax as "rent" on a property in private ownership had slightly below-average incomes.

Explaining Tax Rankings with Open-Ended Responses: The Most Fair Tax

Respondents also had an opportunity to say which tax they feel is the most fair and why. Perhaps unsurprisingly, given the asymmetry of the tax issue – people would rather not pay taxes than pay them – and the prevalence of anti-tax rhetoric in American political discourse, respondents were somewhat more articulate in explaining why a given tax was unfair (Table 3) than in explaining why they thought a given tax was fair (Table 4). Although approximately the same number of people mentioned an unfair tax and a fair tax in the open-ended responses (about two-thirds of all respondents), more respondents mentioning an unfair tax gave a codable reason, compared to those saying which tax they thought most

Table 4: Open-Ended Responses: Which is the Most Fair Tax and Why?

Tax	Description	Count	Mean Income	% GOP
Fed Income	Benefits; necessary to run govt	22	\$85,000	33.3
	Progressive; scaled to income	19	\$68,200	23.8
	Deductions make fair; get refund	6		
State Income	Benefits; can see where \$ goes	21	\$90,000	12.5
	Amount low; reasonable	11	\$72,400	42.9
	State does not have one	2		
Payroll	Take care of seniors; fund social programs	23	\$56,100	32.0
	You get the \$ back; linked to personal benefits	11	\$73,800	37.5
	Low % of pay; not noticeable	2		
	Flat rate	2		
Estate	Redistributive; attacks inequality	4		
State sales	Everyone pays; same amount	43	\$49,000	53.8
	Controllable; scaled to consumption; I choose to spend or not	42	\$59,100	61.9
	Low; reasonable amt; <other taxes; efficient way to raise \$	14	\$46,900	25.0
	Visible benefits; goes to state	7		
	Has exemptions like food and clothes	6		
Property	Funds local services; local control over spending; transparent	41	\$78,400	43.6
	Low; affordable	4		
Gas Tax	Scaled to consumption; heavier users pay more	8		
	Earmarked for roads; visible benefits	8		
	Everyone pays	6		
	Reduces demand by raising price of gas	2		
Investment Tax	Promotes savings	2		
	Progressive; those with the most pay the most	2		
Whole Sample			\$60,900	33.7

Source: 2016 CCES.

Only responses giving codable reasons included. Reasons mentioned by just one individual not included. Mean income and partisan identification provided for reasons given by 10 or more respondents.

fair (379 versus 316 total). Also, the “most fair” responses were more concentrated among fewer reasons – the reasons were “lumpier” – while the reasons for deeming taxes unfair were more numerous and varied. Compared to those stating

reasons why a given tax was unfair, those stating a reason that a tax was the most fair were higher income (\$69,800 vs. \$65,000) and slightly more Republican (40 percent to 35 percent). That may come as a surprise, except that an examination of the most common reason for saying a tax is the most fair reveals that the reasons square with a GOP and conservative world view (for example, sales taxes being fair because “everyone pays”).

The state sales tax was most often mentioned as the “most fair” tax in the open-ended responses (Table 2D), and the chief reasons are that everyone pays (and pays the same rate) and that the amount of taxation is scaled to consumption – many respondents liked the fact that they could choose to pay the tax or not, based on their spending decisions (Table 4). Many fewer respondents mentioned the gas tax as the most fair, but among those who did, the fact that everyone pays and that the tax is scaled to consumption were also the most important reasons.

While the most commonly cited “most fair” taxes were consumption taxes, the federal income tax is next (Table 2D). The most commonly cited reason is that the money is needed to run the government (Table 4). The benefits of taxation and their visibility also figured significantly for the state income tax, property tax, and payroll tax. Indeed, benefits were the predominant reason given for the fairness of the property tax (it funds visible local services) and for the payroll tax (it funds senior citizens’ benefits, followed by it funds one’s own future benefits). After benefits, the progressivity of the income tax was the next most commonly cited reason for it being deemed the “most fair.”

Among the handful of respondents who said the estate tax or the tax on unearned income was the most fair, progressivity was mentioned frequently as the reason as well. But if we look at all of the reasons respondents give for saying why certain taxes are fair, the fact that consumption taxes hit everyone figures much more prominently than the fact that progressive levies tax those with greater resources more heavily.

Discussion and Conclusion

This examination of Americans’ attitudes toward the multitude of taxes they pay reveals considerable variation in sentiment toward different taxes, which corresponds for the most part to their differing design elements. Given the asymmetry of taxes – people would rather not pay them than pay them – and the many anti-tax messages extant in American political discourse, it is perhaps not surprising that survey respondents are somewhat more likely to articulate reasons for disliking than liking taxes, and to offer more distinctive reasons for their dislike.

That said, for those who believe the American public sector must be larger in the future to accommodate looming needs such as the aging of the population and infrastructure investment, these results reveal some of the conditions under which taxes are more popular. They also reveal the political costs associated with basing federal revenues on a progressive tax – the federal income tax – that is highly unpopular and that is viewed as providing insufficiently visible benefits, being prone to fraud and abuse, and taxing some groups (the rich primarily) insufficiently. Other rich democracies have paired progressive income taxes with regressive consumption taxes (typically, a value added tax), which impose burdens on lower income groups but also provide robust social welfare benefits to those same groups. The US is unique among rich nations in not having a VAT, but seeds of its potential popularity even among Americans can be seen in these data. For example, Table 1 anticipated positive sentiment about the controllability of consumption taxes (the fact that people feel the sales tax is fair because they can to some degree determine how much they pay with their spending choices). But an additional positive sentiment about the sales tax appeared in the open-ended responses as well – the “everyone pays” concept – important both in the popularity of the sales tax and the unpopularity of the income tax (where everyone does not pay). Perhaps this “everyone pays” sentiment could form the basis of a push to adopt a VAT in the US.

Of course there are other reasons why a VAT may be unsuitable in the American context. Given the dominance of conservatives in fiscal policymaking in recent decades, one can imagine the US adopting only half of the VAT bargain that European nations have adopted: implementing a regressive consumption tax but not the off-setting progressive social benefits, which would leave lower income Americans even worse off. Also, the open-ended responses revealed a difference in thinking between the gas tax and sales tax. Although both are consumption taxes, there was more of a sense that the sales tax was something individuals could control by choosing to spend less, while gas was deemed a greater necessity and the gas tax therefore more of a burden on lower income people who have no choice but to drive. That those concerned that sales taxes and gas taxes are too high have much lower average incomes (\$38,300 and \$29,000) than those saying the sales tax is fair because everyone pays (\$49,000) or because it is controllable (\$59,100) suggests possibilities for real harm to lower income households. Thus consumption taxes may be no panacea.

The other finding that stands out is the resentment toward taxing assets, seen in dislike of both the property tax and the estate tax. Those deeming the estate tax unfair, many of whom said it constitutes double taxation, likely do not know that many of the assets subject to the estate tax are in fact unrealized capital gains that, if not for the estate tax, would go completely untaxed.

In these instances, estate taxation is not double taxation but the only taxation. But the vast majority of ordinary Americans do not possess portfolios of unrealized capital gains; they are likely extrapolating from their own experiences, where income is taxed during life, to the experiences of the extremely wealthy, whose income and assets have a completely different composition, unknown and unimaginable to ordinary Americans.

And then there is the much-hated property tax. A number of reasons for disliking the tax were expected: some believe the tax is set arbitrarily; some who do not have children in school or who do not use other local services dislike the tax; and yet others are concerned that those with fixed or low incomes such as senior citizens are harmed by the tax and could be forced out of their homes. But the most interesting reason was the resentment of taxes on this important asset. Many resented the taxation of private ownership. Some said it felt like paying rent on something you own. Others said the property tax penalizes the hard work necessary to acquire such an asset and punishes those who invest in the community.

Thus if we think about what can be taxed, Americans seem most resentful of the taxation of assets and least resentful of the taxation of consumption, with income taxation somewhere in between. This folk theory of taxation comports largely with economic theory, which says, to put it in colloquial terms, that it is better to tax bad behavior like consumption than good behavior like savings. But what is actually taxed in the US is largely due to expedience or historical accident. That patterns of taxation comport neither with economic theory or public attitudes may help fuel the perennial toxic politics of taxation in the US.

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