

**“The Taxpayer Gap”:
How Information about the Tax Distribution Affects Perceptions of the Taxpaying
Population and Taxpayer Self-Identification**

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About 93% of U.S. adults describe themselves as taxpayers, but they imagine that only about 69% of their peers pay taxes. Information about the distribution of taxes in the United States had substantial effects on respondents' perceptions of the taxpaying population, and on respondents' perceptions of their own taxpaying. These effects differ based on the partisanship of the respondents. While there were not partisan differences in the control condition, Republicans (and especially low-income Republicans) responded to data about the distribution of the federal income tax by asserting their status as taxpayers, while Democrats were less likely to describe themselves as taxpayers in this condition, a difference that cannot be explained by economic differences between partisans. The public perception of the “taxpayer” deserves greater consideration in theoretical and empirical research on redistribution.

While the *hard-working taxpayer* is often the rhetorical foil for the *undeserving welfare recipient*,ⁱ relatively little research has examined the boundaries of the implied “taxpaying class.”ⁱⁱ By contrast, there is a rich research tradition assessing public perceptions of government aid recipients, including the self-perceptions of benefit recipients. This paper aims to shed new light on public perceptions of the taxpaying population, self-identification as a taxpayer, and the responsiveness of public attitudes to factual information about the tax distribution. I find that there is a large gap between self-identification as a taxpayer and public perceptions of the taxpaying population. Moreover, I find a strong partisan divergence in the response to factual information about the tax distribution in the United States.

Public Attitudes about Taxpaying

Theoretical work on tax attitudes and empirical studies of tax compliance emphasize the importance of a widely held social norm of taxpaying. Yes empirical analyses of tax attitudes have primarily assessed taxpayers’ perceptions of their own costs or of government spending, and particularly whether tax benefits accrue to the taxpayer or to a category of undeserving “others.” Relatively little research has examined perceptions of tax incidence beyond individuals’ assessments of their own tax liabilities.ⁱⁱⁱ

In economics, research on attitudes about taxation tend to assume a cost-benefit analysis on the part of the taxpayer that weighs individual tax costs against individual benefits received. In situations where tax costs are very noticeable, there is some evidence of a self-interested response to tax levels. For instance, smokers oppose cigarette taxes more than non-smokers, and property owners tend to oppose property taxes more than renters.^{iv} Of course, Americans do not

have perfect information about either their tax costs or their government benefits.^v Experimental work has demonstrated that making costs more or less salient changes taxpayers' behavior.^{vi}

Analyses of individual costs and benefits are important, but there are also social considerations that likely play into attitudes about taxpaying. Margaret Levi argues that “ethical reciprocity” drives compliance with government mandates; citizens give “contingent consent” when they are convinced that other citizens are “doing their part.”^{vii} Analyses of tax compliance emphasize the importance of “tax morale” – that is, the cultural norm of taxpaying – in explaining cross-national divergence in actual taxpaying habits.^{viii}

We know relatively little, however, about public perceptions of who pays taxes. Who is perceived as a contributing member of society is typically bound up with social stereotypes, particularly racialized attitudes about work and deservingness.^{ix} 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.”^x That is to say, debates about taxation rest in part upon “contested notions of ‘us’ versus ‘them,’” as Evan Lieberman describes it.^{xi} Racial resentment predicts attitudes about taxation even controlling for partisanship, ideology, and a host of other demographic variables.^{xii}

Analyses of deservingness and support for redistribution tend to focus on public perceptions of the government aid recipient,^{xiii} including research into aid recipients' own attitudes towards welfare receipt.^{xiv} There is relatively little research on the identity associated with being “a taxpayer.”^{xv} In fact, experimental research on redistribution occasionally ignores the question of taxation entirely, using participants' willingness to make charitable donations to assess questions of deservingness.^{xvi}

If we take seriously Levi's arguments regarding ethical reciprocity, the system of taxation should itself matter for attitudes about redistribution. In particular, tax systems that make salient the contributions of some taxpayers over others should influence attitudes about who counts as a contributor to public goods. Previous research has identified systematic public underestimation of the taxes paid by lower income people and of immigrants, and, relatedly, the high salience of the federal income tax compared to other taxes.^{xvii} Moreover, there are good reasons to believe that "taxpayer" is a term with a particular political valence. In recent decades, tax opposition has become a defining feature of the Republican party,^{xviii} and rhetoric describing the poor as non-taxpayers has played an important role in political debates.^{xix}

The first goal of this paper is to identify the political, social, and economic factors that predict self-identification as a taxpayer and the perceived breadth of the taxpaying population. Second, the paper examines whether information about the tax distribution across income levels can change perceptions of taxpaying.

Survey Methods

This survey was fielded between March 31st and April 24th, 2017, on a nationally representative sample of 1,527 adults in the United States, conducted as a part of the Time-Sharing Experiments for the Social Sciences (TESS) using the probability-based AmeriSpeak panel of NORC at the University of Chicago.^{xx}

Respondents were randomly assigned to either a control group or one of two experimental conditions. In each treatment condition, respondents received accurate information about the distribution of tax liability in the United States by income level. In the first condition, the "Federal Income Tax" condition (FIT), respondents received information about the impact of

the federal income tax by income level. Looking only at the federal income tax, lower income people appear to pay little or nothing in net taxes. In fact, many American households receive a larger refund than they paid in. In the second condition, “All Taxes” (AT), respondents received information about the distribution by income level of all taxes, taken together. Because many forms of taxation (like sales tax, payroll tax, and gas taxes) tend to be regressive, the overall data suggest that adults at every income level pay on average a substantial percentage of their income in taxes. Those in the control group received information about the spread of internet access in the United States. Respondents were then asked about their own taxpaying, to estimate the size of the taxpaying population and to share their attitudes about the tax distribution and about government spending.

The main survey instrument is in Appendix A. In addition to the specific questions requested by the researchers, projects fielded through TESS also receive standard demographic information about the participants. The demographics of the participants are operationalized as follows. Partisanship is measured on a seven-point scale from Strong Democrat to Strong Republican; from these results, a dummy variable was created for *Republican*, including strong and weak Republicans and those who report leaning more to the Republican Party. *Male*, *employed*, *homeowner*, and *married* are dummy variables. *Black* is a dummy variable for people reporting their race and ethnicity as “non-Hispanic Black.” *Age* is measured in years. *Education* is a 14-point scale from “no formal education” to “professional or doctorate degree.” *Household income* is an 18-point scale from “less than \$5,000” to “\$200,000 or more.”

Hypothesized Treatment Effects

Providing information about the distribution of tax responsibilities by income level should have substantial effects on perceptions of and attitudes towards taxpaying.

1. Estimates of the taxpaying population should go down in the FIT condition (which focuses attention solely on the federal income tax) and up in the AT condition (which draws attention to the substantial financial cost of non-income taxes on lower income people).
2. The treatment should also change attitudes about the taxpaying of low-income people. Those in the FIT condition should be less inclined to see low-income people as paying too much in taxes, and more inclined to see low-income people as paying too little. Those in the AT condition should be more inclined to see low-income people as paying too much, and less inclined to see low-income people as paying too little.
3. Lower-income people should themselves be less likely to describe themselves as taxpayers in the FIT condition and more likely to describe themselves as taxpayers in the AT condition.
4. Partisans may respond differently to the treatments, though the direction of the effect is not predictable *a priori*. Republicans may respond especially strongly to the FIT condition, if it reinforces pre-existing concerns about the contributions and deservingness of low-income people. Alternatively, it may be that this treatment is so similar to Republicans' pre-treatment beliefs about the tax distribution that little effect is measureable. In this case, the effect on Republicans should be more evident in the AT condition, and it should be Democrats who respond more strongly to the FIT condition.

Results: Self-Identification as a Taxpayer

Self-identified taxpayers are better off than other U.S. adults. A logit regression reveals that higher education and income, as well as employment and homeownership, predict taxpayer self-identification (Table 1, Model 1). The impact of income is primarily at the bottom of the economic spectrum. Model 2 replaces the 18-point household income variable with two variables, low-income (for those making less than \$25,000, approximately the bottom quintile of income earners), and high-income (for those making more than \$100,000, approximately the top quintile of income earners). Low-income respondents were less likely to identify as taxpayers, while high-income respondents were not significantly more likely than middle-income respondents to describe themselves as taxpayers. Adding additional demographic variables (Model 3) somewhat attenuates the significance of education in the model. Older people, married people, and African-Americans are more likely to describe themselves as taxpayers, all else equal. Interestingly, Republicans are not especially likely to self-identify as taxpayers.

[Table 1 here.]

The other notable result of the first three models is the weakness of the treatments in changing taxpayer self-identification. Weighted t-tests confirm that self-identification as a taxpayer is not substantially affected by information about the tax distribution; compared to 93% of those in the control group, 90% of those in the FIT condition identified as taxpayers ($p=.16$), while 94% of those in the AT condition did ($p=.53$).

This unexpected result is clarified by an examination of partisan differences in the effect of the treatments. While there is not a statistically significant partisan divide in taxpayer self-identification in the control group, Republicans are more than ten points more likely than Democrats to describe themselves as taxpayers after seeing the distribution of the federal income tax. In the FIT condition, 99% of Republicans said they were taxpayers, compared to 87% of

Democrats.^{xxi} Because well-off people of any partisanship typically describe themselves as taxpayers, this shift is best understood as a movement of lower-income Republicans towards self-identification as a taxpayer, and movement of lower-income Democrats away from self-identification as a taxpayer, in the FIT condition.

[Table 2 here.]

Republicans are, on average, economically better off than Democrats. Model 5 in Table 1 attempts to break out partisan and economic effects by interacting the treatment conditions with partisanship while controlling for income, education, homeownership, and employment. In this model, the partisan divide remains. Republicans were substantially more likely to identify as taxpayers after seeing information about the federal income tax distribution, while Democrats and independents are less likely to describe themselves as taxpayers in the FIT condition. By contrast, interacting the treatment with a dummy variable for low-income people while controlling for partisanship fails to produce a measureable effect (Model 4). Tax distribution information affects taxpayer self-identification in a highly partisan way, and this difference is visible in the aggregate and with controls for economic and other demographic differences between partisans.

Results: Perceptions of the Taxpaying Population

Respondents were asked to estimate the size of the taxpaying population: “What percentage of adults in the United States do you think pay taxes?” In the control group, the average estimate was 69%. This is notably lower than the percentage of people who describe themselves as taxpayers.

Women, older people, and African-Americans provided lower estimates of the taxpaying population, on average (Table 3). Republicans, and especially Republicans who say they more often seek out information about political candidates or issues,^{xxii} had substantially lower estimates of the taxpaying population. While economic factors were closely correlated with self-perceptions of taxpaying, they were less significant as predictors of perceptions of others' taxpaying.

[Table 3 here.]

Overall, the FIT treatment had a larger effect on respondents' attitudes than the AT treatment. Among those in the "federal income tax" condition, the mean estimate of the taxpaying population was 59%, compared to 69% in the control group ($p=.00$). Those in the "all tax" condition estimated the U.S. taxpaying population at 72% ($p=.05$). The FIT treatment also changed attitudes about whether lower income people are paying their fair share in taxes. 16% of those in the FIT condition said that lower income people pay too little in taxes, compared to 12% in the control group ($p=0.05$); 39% of FIT respondents said that low income people pay too much in taxes, compared to 49% in the control group ($p=.00$).

Again, partisanship mediates the results. Republicans – who in general picked lower estimates of the taxpaying population and who are more likely to say that low income people should pay more in taxes – did respond to the AT condition by tempering their views. By contrast, Democrats did not respond significantly to the AT condition, but did respond to the FIT condition by becoming less concerned that low-income people are paying too much in taxes.

In the "all tax" condition, Republicans picked significantly higher estimates of the taxpaying population (Table 3, Model 3) and were less likely to say that low-income people were paying too little (Table 4). Republicans in the control group estimated that 67% of U.S. adults

are taxpayers; those in the “all tax” condition said 71% ($p=.03$). 41% of Republicans in the “all tax” condition thought low-income people were paying too much in taxes, compared to only 30% in the control group ($p=.02$).

In the “federal income tax” condition, Democrats lowered their estimates of the taxpaying population (Table 3, Model 3) and were less inclined to think low-income people pay too much in taxes (Table 4). Democrats in the control group estimated that 70% of U.S. adults are taxpayers; those in the “federal income tax” condition said 62% ($p=.00$). Only 43% of Democrats in the “federal income tax” condition thought low-income people were paying too much in taxes, compared to 65% in the control group ($p=.00$).

Conclusions and Next Steps

These early results suggest that there is a sizeable gap between U.S. adults self-perceptions as taxpayers and their perceptions of one another. In addition, information about the distribution of taxpaying can meaningfully change public perceptions about who contributes their share to public expenses, but that these effects are mediated by partisanship.

Self-identification as a “taxpayer” is predicted primarily by respondents’ economic status: employment, income and homeownership all consistently predict self-identification as a taxpayer. But some other demographic factors appear to influence people’s likelihood to perceive themselves as taxpayers. Older people and married people are more likely to see themselves as taxpayers – perhaps because being a taxpayer implies a certain stability of lifestyle, in addition to a straightforward economic level. In addition, African-Americans were especially likely to identify as taxpayers, a point worthy of further exploration with additional data, for instance in a survey that oversamples African Americans.

Providing respondents with information about the tax distribution did not have the expected effects on the self-perceptions of low-income people. Instead, the impact of the treatments were mediated by partisanship. Low-income Democrats in the “federal income tax” condition responded as hypothesized – they were less likely to describe themselves as taxpayers. But low-income Republicans had an opposite reaction – they became more likely to describe themselves as taxpayers after seeing that people of their income level were net beneficiaries of the federal income tax code.

Why this partisan divergence? Typically, Americans hold very strongly to the idea of taxpaying as a civic duty, and as evidence of one’s standing in society and a contributing upstanding person, and Republicans tend to hold this view somewhat more strongly than Democrats.^{xxiii} In addition, the FIT condition may have made clear that lower income people receive a substantial government benefit through the tax code,^{xxiv} and Republicans may be less comfortable perceiving themselves as the beneficiaries of government largesse. What is clear, however, is that the status of “taxpayer” is a contested and politicized one, and is therefore worthy of greater study.

More generally, the substantial gap between self-described taxpayers (93% of U.S. Adults) and perceived taxpayers (69%) might plausibly be expected to alter attitudes about government spending, if people see themselves as doing their part, but imagine a sizeable proportion of others are not chipping in. These results represent the first step in a larger piece of work intended to bring perceptions of tax policy more fully into discussion with the robust literature about public perceptions on government spending. The next step will be to examine whether and how attitudes about the taxpaying population and one’s own status as a taxpayer

correlate with attitudes about spending on the poor and on immigrants, and how information about the tax distribution might change those attitudes.

Tables and Figures

| | Model 1 | Model 2 | Model 3 | Model 4 | Model 5 |
|----------------------------|----------------|----------------|----------------|----------------|----------------|
| education | 0.14 * | 0.14 * | 0.12 | 0.12 | 0.12 |
| | (0.07) | (0.07) | (0.07) | (0.07) | (0.07) |
| household income | 0.10 * | | 0.08 * | | 0.07 * |
| | (0.03) | | (0.03) | | (0.03) |
| low-income | | -0.90 * | | -0.48 | |
| | | (0.25) | | (0.42) | |
| high-income | | 0.34 | | | |
| | | (0.43) | | | |
| employed | 2.30 * | 2.31 * | 2.53 * | 2.53 * | 2.55 * |
| | (0.30) | (0.30) | (0.31) | (0.31) | (0.32) |
| homeowner | 0.91 * | 0.92 * | 0.68 * | 0.69 * | 0.77 * |
| | (0.24) | (0.24) | (0.26) | (0.26) | (0.26) |
| age | | | 0.14 * | 0.15 * | 0.15 * |
| | | | (0.06) | (0.07) | (0.07) |
| black | | | 0.97 * | 0.94 * | 0.99 * |
| | | | (0.42) | (0.42) | (0.42) |
| Republican | | | -0.04 | -0.03 | -0.69 |
| | | | (0.27) | (0.27) | (0.42) |
| married | | | 1.54 * | 1.53 * | 1.49 * |
| | | | (0.31) | (0.31) | (0.31) |
| AT condition | 0.24 | 0.21 | 0.15 | 0.27 | 0.02 |
| | (0.29) | (0.29) | (0.30) | (0.39) | (0.38) |
| FIT condition | -0.20 | -0.21 | -0.26 | -0.04 | -0.74 * |
| | (0.27) | (0.27) | (0.28) | (0.38) | (0.34) |
| Republican * AT condition | | | | | 0.31 |
| | | | | | (0.62) |
| Republican * FIT condition | | | | | 2.12 * |
| | | | | | (0.77) |
| low-income * AT condition | | | | -0.34 | |
| | | | | (0.61) | |
| low-income * FIT condition | | | | -0.51 | |
| | | | | (0.57) | |
| (Intercept) | -0.98 | 0.10 | -1.63 * | -0.77 | -1.45 * |
| | (0.67) | (0.71) | (0.71) | (0.74) | (0.73) |
| AIC | 578 | 576 | 542 | 542 | 536 |
| N | 1527 | 1527 | 1527 | 1527 | 1527 |

Table 1: Self-Identification as a Taxpayer

Entries are logit regression coefficients for self-identifying as a taxpayer.
Standard errors in parentheses. * p < 0.05

| | Control | Treatment (FIT) | Change |
|--|----------------|------------------------|---------------|
| Democrats | 91% | 87% | -4% |
| Republicans | 93% | 99% | +6% |
| Democrats, HHINC<\$50k | 86% | 75% | -11% |
| Republicans, HHINC<\$50k | 87% | 100% | +13% |

Table 2: FIT Treatment by Partisanship and Income

| | Model 1 | Model 2 | Model 3 |
|------------------------------------|-------------------|-------------------|--------------------|
| male | 1.59 (0.92) | 1.72 (0.92) | 1.62 (0.92) |
| age | -1.23 * (0.27) | -1.22 * (0.27) | -1.23 * (0.27) |
| black | -4.11 * (1.52) | -4.01 * (1.52) | -4.05 * (1.52) |
| Republican | -4.30 * (0.99) | 2.33 (3.03) | -6.37 * (1.63) |
| education | 0.35 (0.30) | 0.33 (0.30) | 0.36 (0.30) |
| household income | -0.18 (0.12) | -0.19 (0.12) | -0.18 (0.12) |
| Seeks political information | -0.86 (0.50) | -0.11 (0.60) | -0.88 (0.50) |
| Republican * political information | | -2.39 * (1.03) | |
| AT condition | 1.95 (1.11) | 1.95 (1.10) | -0.11 (1.39) |
| FIT condition | -9.88 * (1.11) | -9.95 * (1.10) | -10.15 * (1.36) |
| Republican * AT condition | | | 5.58 * (2.28) |
| Republican * FIT condition | | | 0.56 (2.33) |
| (Intercept) | 75.77 * (3.22) | 73.91 * (3.31) | 76.35 * (3.23) |
| N | 1527 | 1527 | 1527 |
| Adjusted R squared | 0.10 | 0.11 | 0.11 |

Table 3: Estimated Size of Taxpayer Population

Entries are OLS regression coefficients. Standard errors in parentheses. * p < 0.05

| | |
|----------------------------|---------|
| male | -0.20 * |
| | (0.10) |
| age | 0.00 |
| | (0.03) |
| black | -0.12 |
| | (0.17) |
| Republican | -1.24 * |
| | (0.18) |
| education | -0.12 * |
| | (0.03) |
| household income | -0.05 * |
| | (0.01) |
| political information | -0.07 |
| | (0.06) |
| AT condition | 0.00 |
| | (0.16) |
| FIT condition | -0.60 * |
| | (0.15) |
| Republican * AT condition | 0.61 * |
| | (0.25) |
| Republican * FIT condition | 0.26 |
| | (0.26) |
| AIC | 2830 |
| N | 1517 |

Table 4: Perceptions of Taxpaying by Low-Income People

Entries are ordinal logit regression coefficients for perceiving lower-income people as paying too little, their fair share or too much in taxes. Standard errors in parentheses. * $p < 0.05$

Appendix: Survey Instrument

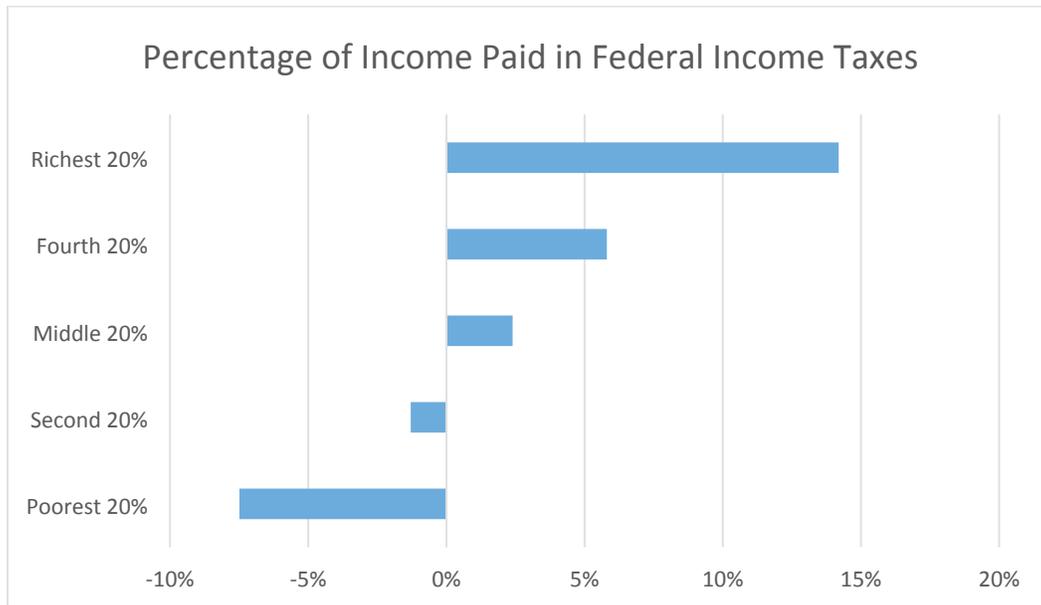
Pre-treatment questions, All Respondents:

1. In the past year, how frequently have you looked for information about a candidate for political office or information about political issues? [Very frequently / somewhat frequently / rarely / never]

Treatment 1: ^{xxv}

Information Intervention:

Almost half of U.S. households pay no federal individual income taxes or receive a refund larger than the amount they paid in.



Source: "Average Individual Income Tax Rates," Tax Policy Center, 2015.

The chart shows the average federal income tax rate for people at different income levels. For instance, the poorest Americans, those making about \$15,000 a year, paid an average income tax rate of -7%, meaning that they received a larger tax refund from the federal government than they paid in.

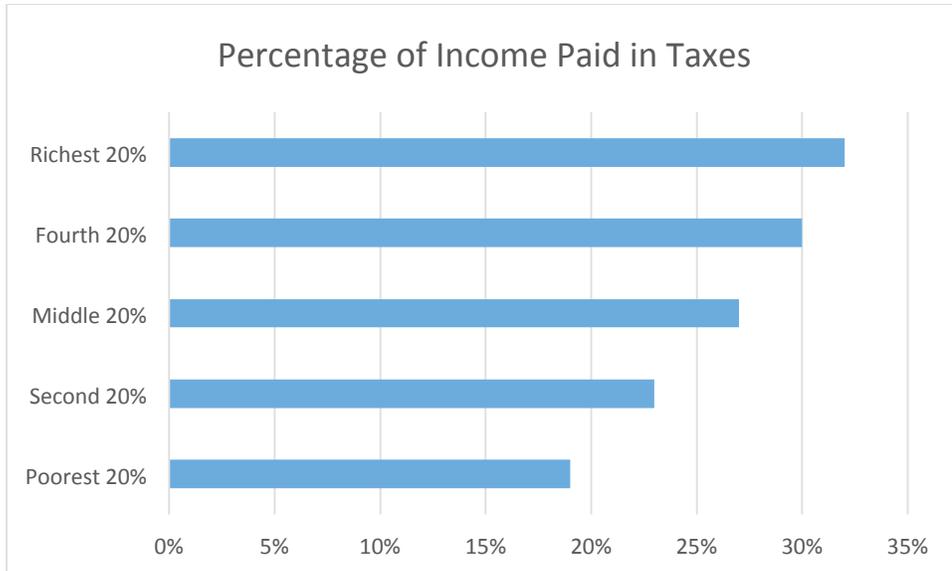
Attention Check:

U.S. households with an income of about \$15,000 pay an average of X% in federal individual income taxes. [0, -2, -7, -10]

Treatment 2: ^{xxvi}

Information Intervention:

Almost all U.S. households pay taxes.



Source: “Who Pays Taxes in America,” The Institute on Taxation and Economic Policy, 2015.

The chart shows the average tax rate, including all kinds of federal, state and local taxes, for people at different income levels. For instance, the poorest Americans, those making about \$15,000 a year, paid an average tax rate of 19%, meaning they paid an average of \$2850 in taxes to the local, state and federal government.

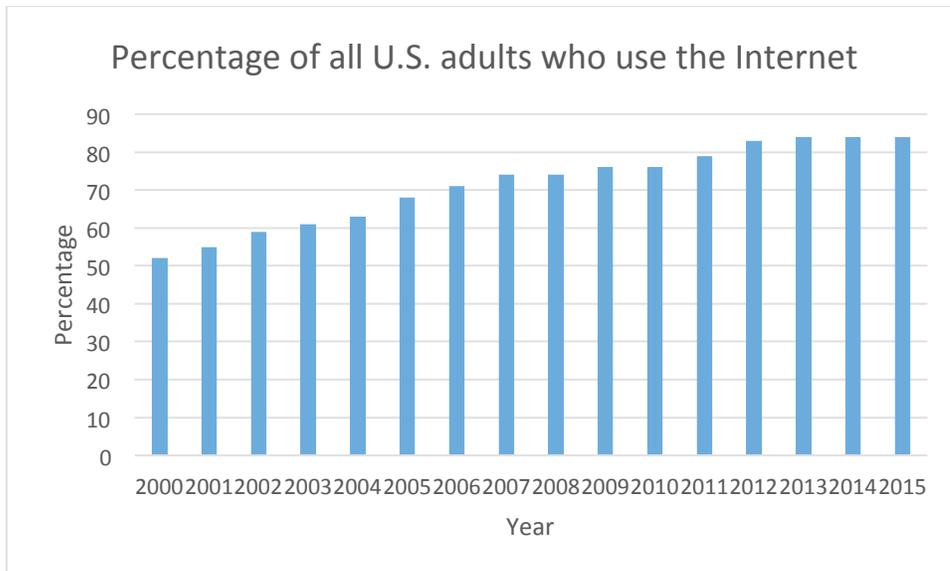
Attention Check:

U.S. households with an income of about \$15,000 pay an average of X% of their income in federal, state and local taxes. [0, 7, 19, 25]

Control: xxvii

Information Intervention:

Internet usage has increased over time.



Source: "Americans' Internet Access," Pew Research Center, 2015.

The chart shows the rates of Internet usage in the United States over time. For instance, in 2007, 74% of American adults reported using the Internet.

Attention Check:

In 2007, X% of American adults reported using the Internet. [38%, 66%, 74%, 84%]

Post-Treatment Questions, All Respondents:

2. What percentage of adults in the United States do you think pay taxes? [0-100]
3. Are you a taxpayer? [Yes / No / Don't Know]
4. What are you glad that tax dollars pay for? [open ended text box]
5. What are you upset that tax dollars pay for? [open ended text box]
6. Should federal spending on food stamps be increased, decreased, or kept about the same? [Increased / Decreased / Kept about the same / Don't Know]
7. Should federal spending on Social Security be increased, decreased, or kept about the same? [Increased / Decreased / Kept about the same / Don't Know]
8. Should spending on the military be increased, decreased, or kept about the same? [Increased / Decreased / Kept about the same / Don't Know]
9. People like me don't have any say about what the government does. [Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree]
10. Taking into account all the local, state and federal taxes that people pay, please tell me if you think lower-income people are paying their fair share in taxes, too much, or too little? [Fair share / Too much / Too little / Don't Know]
11. Taking into account all the local, state and federal taxes that people pay, please tell me if you think upper-income people are paying their fair share in taxes, too much, or too little? [Fair share / Too much / Too little / Don't Know]

Notes

- ⁱ e.g. Zelenak, Lawrence. "Mitt Romney, the 47 Percent, and the Future of the Mass Income Tax." *Tax L. Rev.* 67 (2013): 471. See also Hancock, Ange-Marie. "Contemporary Welfare Reform and the Public Identity of the 'Welfare Queen'." *Race, Gender & Class* (2003): 31-59. For a direct comparison of the population of income taxpayers versus government beneficiaries, see Eric Russell, "LePage's taxpayer versus welfare recipient numbers mostly right," *Bangor Daily News*. December 19, 2011.
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- ⁱⁱⁱ One important exception is Slemrod, Joel. "The role of misconceptions in support for regressive tax reform." *National Tax Journal* (2006): 57-75.
- ^{iv} Cutler, David M., Douglas W. Elmendorf, and Richard Zeckhauser. "Restraining the Leviathan: property tax limitation in Massachusetts." *Journal of Public Economics* 71.3 (1999): 313-334. Green, Donald Philip, and Ann Elizabeth Gerken. "Self-interest and public opinion toward smoking restrictions and cigarette taxes." *Public opinion quarterly* 53.1 (1989): 1-16. See also Sears, David O., and Carolyn L. Funk. "The role of self-interest in social and political attitudes." *Advances in experimental social psychology* 24 (1991): 1-91.
- ^v Mettler, Suzanne. *The submerged state: How invisible government policies undermine American democracy*. There are also theoretical reasons to doubt the feasibility of an assessment of one's market income independent of the state apparatus that enforces property rights. Murphy, Liam, and Thomas Nagel. *The myth of ownership: Taxes and justice*. Oxford University Press, 2002.
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- ^{viii} Alm, James, and Benno Torgler. "Culture differences and tax morale in the United States and in Europe." *Journal of economic psychology* 27.2 (2006): 224-246.
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- ^{xii} Tesler, Michael, and David O. Sears. *Obama's race: The 2008 election and the dream of a post-racial America*. University of Chicago Press, 2010.
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- ^{xiv} Heather Bullock, "From the Front Lines of Welfare Reform: An Analysis of Social Worker and Welfare Recipient Attitudes." *The Journal of Social Psychology*. 144: 6 (2004): 571-590.
- ^{xv} An important recent exception is Sykes, Jennifer, et al. "Dignity and Dreams What the Earned Income Tax Credit (EITC) Means to Low-Income Families." *American Sociological Review* 80.2 (2015): 243-267.
- ^{xvi} Fong, C. M. (2007), Evidence from an Experiment on Charity to Welfare Recipients: Reciprocity, Altruism and the Empathic Responsiveness Hypothesis. *The Economic Journal*, 117: 1008–1024. Fong, Christina M., and Erzo FP Luttmer. "What determines giving to Hurricane Katrina victims? Experimental evidence on racial group loyalty." *American Economic Journal: Applied Economics* 1.2 (2009): 64-87.
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- ^{xviii} Martin, Isaac William, Ajay K. Mehrotra, and Monica Prasad. *The new fiscal sociology: Taxation in comparative and historical perspective*. Cambridge University Press, 2009.
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- ^{xx} Weighted AAPOR RR3 Recruitment rate: 34.4; weighted household retention rate: 94.7; Survey completion rate: 38.7; weighted AAPOR RR3 cumulative response rate: 12.6. The survey instrument is in Appendix A.
- ^{xxi} Partisans in the AT condition self-identified as taxpayers at rates similar to their peers in the control group.
- ^{xxii} Seeking political information is measured on a four-point scale; see Appendix for question wording.
- ^{xxiii} Williamson, Vanessa. *Read My Lips: Why Americans Are Proud to Pay Taxes*. Princeton University Press, 2017.

^{xxiv} Mettler, Suzanne. *The submerged state: How invisible government policies undermine American democracy*. University of Chicago Press, 2011. Howard, Christopher. *The hidden welfare state: Tax expenditures and social policy in the United States*. Princeton University Press, 1999. Faricy, Christopher. "The politics of social policy in America: The causes and effects of indirect versus direct social spending." *The Journal of Politics* 73.1 (2011): 74-83. Faricy, Christopher, and Christopher Ellis. "Public attitudes toward social spending in the United States: The differences between direct spending and tax expenditures." *Political Behavior* 36.1 (2014): 53-76.

^{xxv} Data from <http://www.taxpolicycenter.org/statistics/historical-average-federal-tax-rates-all-households>

^{xxvi} Data from http://ctj.org/ctjreports/2015/04/who_pays_taxes_in_america_in_2015.php#.V_PXrVYrJhE

^{xxvii} Data from <http://www.pewinternet.org/2015/06/26/americans-internet-access-2000-2015/>