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

—*American revolutionary Thomas Paine, 1797*

Woman now holds a vast amount of the property in the country, and pays her full proportion of taxes, revenue included. On what principle, then, do you deny her representation?

—*National Women's Rights Convention, 1866*

Since the founding of the country, Americans have talked about taxes as a debt owed to one's fellow countrymen.¹ As Thomas Paine argued, the whole of one's livelihood, beyond the meager life an individual could secure in a state of nature, is due to the society in which one lives. Taxes are how one pays one's community back for making a civilized life possible, he argued. The sentiment was echoed a century later by Supreme Court Justice Oliver Wendell Holmes, Jr., who wrote, "[T]axes are what we pay for civilized society."²

But responsibility does not run only from taxpayer to community; taxpayers also make claims upon government.

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Like the National Women's Rights Convention, those seeking greater representation have often situated their demands in terms of being taxpayers. To contribute to public coffers means one should be consulted on public affairs, they argued. Taxpaying is seen as evidence of one's worthiness for citizenship. It is an idea consecrated most famously in the United States in the Revolutionary-era slogan "no taxation without representation."³ To use the language of political theorist Judith Shklar,⁴ taxpaying is an emblem of public standing, proof of one's virtue and entitlement to political power.

In the contemporary era, debates about who deserves to be American are still couched in the rhetoric of who pays taxes. Immigration reformers have campaigned under the slogan "Viva Taxes!" to highlight the eagerness of unauthorized immigrants to pay their share, and, by implication, their worthiness for legal residency.⁵ In the lead-up to the 2016 election, Republican Donald Trump and Democrat Hillary Clinton both discussed the status of immigrants in terms of taxes. "Our undocumented workers in New York pay more in taxes than some of the biggest corporations," said Clinton, arguing for a path to citizenship for these immigrants.⁶ A few months later, Donald Trump justified the cost of mass deportation of more than eleven million undocumented residents, along with other draconian immigration policies, by saying that these immigrants "are here illegally. They are not paying taxes."⁷ Throughout American history, taxpaying has been a symbolic battlefield on which political elites have fought to define the limits of citizenship.

It is not only America's leaders who treat the paying of taxes as a responsibility owed to society and evidence that

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one has a right to participate in the political system. This is also, as I will demonstrate over the following chapters, how most Americans today think about what it means to pay taxes. Behind the forms and the tables, the technical jargon of marginal rates and tax incidence, the act of taxpaying taps into Americans' fundamental political values: their sense of fellowship with other people and their feelings of representation by the government. Americans treat taxpaying as a civic commitment, an act that helps define their ties to the community and the country.

Because they see taxpaying as an important civic duty, Americans express outrage when they perceive others as failing to live up to this political obligation. Asked what “bothers you most about taxes,” 67 percent of Americans say the feeling that some—either the rich, the poor, or corporations—are not paying their share. A mere 8 percent of Americans are bothered most by the amount of money they themselves pay.⁸ It is not that most Americans mind chipping in to pay for public investments. Instead they worry that other people are not doing their part.

The tax system is complicated, however, and it is hard for an individual to gauge whether others are paying their share. Listening to the news only encourages these doubts. The *Wall Street Journal* has famously excoriated a supposed “non-taxpaying class,” those “lucky duckies” too poor to owe federal income taxes.⁹ And reports of corporate tax avoidance regularly make the rounds; “The World’s Favorite New Tax Haven Is the United States” reads a *Bloomberg News* headline, while *Forbes* reports on “26 CEOs Who Made More Than Their Companies Paid in Federal Tax.”¹⁰ Based on articles

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like these, it is easy to imagine that neither the rich nor the poor are paying much in taxes.

The message that many people are cheating the tax system falls on fertile ground in part because it jibes with the experience of taxpaying. The salience of “loopholes” in the income tax code suggests to tax filers that the wealthy are getting special breaks, to the point that many wonder if a flat tax, free from loopholes, would raise taxes on the wealthy. At the same time, the relative invisibility of the sales and payroll taxes leads many to doubt that the poor pay taxes at all. Thus the taxpaying system encourages Americans to believe that many people are not paying their share.

In reality, the concern that a large swath of the American public is not paying taxes is overblown. Being a taxpayer is a membership in one of the most inclusive of clubs. Poor people, and undocumented immigrants, pay a very substantial part of their income in sales taxes, payroll taxes, and fees. The reality of taxpaying in America does not match the public perception when it comes to the poor.

It is typically conservatives who underestimate the breadth of the taxpaying population, but liberals have their blind spots as well. For instance, the U.S. tax system is, on the whole, more progressive than the tax systems of Europe.¹¹ That is to say, the American tax system places a heavier tax responsibility on the wealthy than on the poor. Of course, European countries’ *spending* is far more redistributive, meaning that people without much money, or who lose their job, or who get sick, have a much stronger social safety net to catch them and get them back on their feet. But those robust protections for the poor come with a tax system that is

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comparatively flat. In America, wealthy people pay a much higher percentage in taxes compared to the poor and middle class—at least until you reach the few thousand households making many millions of dollars or more each year.¹² And even taking account of the loopholes, the special rates for investment income, and the reduction in top tax rates since the middle of the twentieth century, the existing graduated income tax is vastly more progressive than a flat tax would be.

Public understanding of the tax system matters for several reasons. Most obviously, misperceptions lead many Americans to endorse different tax policies from those they would choose if they had better information. In particular, the underestimation of the taxpaying population and the misunderstanding of the graduated income tax's progressivity push American public opinion to the right. Support for the flat tax is higher than it would be if people understood how much such a policy would lower taxes on the wealthy. And many Americans who express strong opposition to the social safety net wrongly imagine that poor people pay little or nothing in taxes.

But these misunderstandings have a deeper impact as well, precisely because taxpaying is seen as a civic and moral duty. It is not just that people incorrectly think the poor are not paying much in taxes; the rhetoric that encourages the invisibility of low-income taxpayers denies poorer people full stature as citizens. Similarly, it is not merely that people misunderstand the relative importance of loopholes and rates; it is that they see tax avoidance by the wealthy as evidence of a fundamental corruption of government. Ironically, the depth of the American civic commitment to

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taxpaying makes the failures of government—perceived and real—especially potent frustrations.

Taxpaying as a Political Act

One might imagine that people think of taxes as consumers, in the same way they consider the price of a gallon of milk. I disagree. Consumer thinking is small, transactional thinking; it is the considerations that go into choices like whether a ten-dollar difference in price is worth the drive across town. But when you ask Americans about taxes, their thoughts are anything but small. They talk about what their country means to them and how their government has let them down, about who “counts” as an American, and about the world they hope to leave for their children and grandchildren. Ask about taxes, and you hear about politics.

I do not mean that taxpayers are never thinking about the dollars coming out of their wallets. Of course, anyone who has ever driven across county lines for a break on the sales tax, or waited for a state “tax holiday” to make a major purchase, has allowed economics to influence their taxpaying behavior. In situations where tax costs are very noticeable, there is evidence of a self-interested response to tax levels. Smokers oppose cigarette taxes more than nonsmokers do, and property owners tend to oppose property taxes more than do renters.¹³ The poor dislike the sales tax, while the wealthy dislike the income tax.¹⁴

But taxpayer preferences do not always seem to reflect economic considerations. Strikingly, when the entire federal income tax was forgiven in 1942 (during the transition

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to a tax-withholding system), those whose tax responsibilities had been erased were no more favorable toward the new tax plan than those who did not benefit from the windfall. The tax plan was, in fact, very popular with both groups, getting the approval of about four in five Americans.¹⁵ Simple self-interest does not always predict Americans' tax attitudes.

So taxpayers are sometimes responsive to the economic costs they encounter and sometimes they are not. One explanation may be that it is extremely difficult to assess one's individual tax costs against the benefits one receives from government. Public goods do not come in individual serving sizes. What is the value to me, as an individual American, of the roads or the fire department? When considering the cost of veterans' benefits, how do I put a price on the winning of World War II? It is difficult to imagine how one could conclusively make such a calculation.

Moreover, as philosophy professors Liam Murphy and Thomas Nagel point out, taxes fund the legal system that defines and protects property rights in the first place. We cannot, therefore, imagine ourselves as having an income that is truly "pre-tax"; our income exists in the context of a tax-funded government that ensures the enforcement of contracts. Assessing the total benefits one receives from government would require comparing one's current lifestyle to the "no-government world" that is "Hobbes's state of nature . . . a war of all against all."¹⁶ By such a standard, almost every taxpayer is coming out ahead—and it is not at all obvious what that fact should tell us about how much we should each be paying.

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If conducting an individual cost–benefit analysis on civilization as a whole is a futile exercise, it should be no surprise that most people do not attempt it. Instead, Americans think like Thomas Paine in his observation that opens this chapter; they consider their ties to the society in which they live. But not everyone agrees on the appropriate level of gratitude, or to whom they should feel grateful. One’s willingness to pay taxes depends a great deal on whether one shares a sense of *fellowship* with those receiving the perceived benefits of taxation—that is, whether one believes that one’s taxes are going to people whose lives and interests are closely tied to one’s own.¹⁷ As social scientists have observed, debates about taxes often center around the limits of the community, the boundaries of “us” and “them.”¹⁸

Concern that unpopular minorities may benefit from public spending is a very common source of tax opposition.¹⁹ Racism has been shown to be a “major factor” in white people’s support for California’s 1979 property tax cap, Proposition 13.²⁰ An earlier wave of property tax caps in the South was also inspired by threats to the existing racial order; so closely linked were race and tax in the post-Reconstruction era that white supremacist governments often termed themselves as a return to the “rule of the taxpayer.”²¹ In the twenty-first century, taxation remains a racialized issue; in surveys, one’s level of opposition to paying taxes is well predicted by one’s level of antipathy toward African Americans.²² Both historically and in the contemporary era, anti-tax attitudes are often tied to anger that minority groups might benefit from public spending.²³

Like other civic commitments, taxpaying rests on a norm of “ethical reciprocity”:²⁴ people are more willing to chip in

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when they think others are doing their part, too. Unsurprisingly, then, opposition to minority groups' receipt of public benefits is often framed as assessments of whether recipients are working hard and contributing to society. In his classic study of opposition to welfare spending, Martin Gilens concludes that:

In large measure, Americans hate welfare because they view it as a program that rewards the undeserving poor. First, the American public thinks that most people who receive welfare are black, and second the public thinks that blacks are less committed to the work ethic than are other Americans.²⁵

This racialized distinction between the hard-working taxpayer and the lazy recipient of tax dollars helps undermine public commitment to taxpaying.

If tax opposition is high in conditions of racial and ethnic diversity, the opposite holds true when a community feels threatened from the outside. In times of war, citizens rallying around the flag are often willing to shoulder a larger tax obligation. The passage of major new taxes, and especially the expansion of progressive taxation, often coincides with grave military threats.²⁶ A federal income tax was first passed during the Civil War, and it was expanded to most wage earners to help pay for World War II. Wartime taxes are often accompanied by a language of shared sacrifice and shared responsibility—and a marked increase in tax compliance.²⁷ When an existential threat is faced, war can unite a community and drive up public support for taxation.

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So contestation over taxes tends to recapitulate other conflicts over the boundaries of the community. Racial and ethnic divisions often undercut social solidarity, reduce approval of public investment, and increase tax opposition. Times of war, by contrast, can encourage a nation to band together and bear new costs in both blood and treasure. Attitudes about taxes are about more than individual costs and benefits; they lay bare the limits of social cohesion and demarcate the front lines of social strife.

How Americans Learn about Tax Policy

Taxpaying is an act that carries deep symbolic resonance about one's place in the community—but how can an individual taxpayer be sure that others are chipping in their fair share? Taxation is, by any standard, a complicated subject. In daily life, the average American likely encounters sales taxes, income taxes, payroll taxes, and gas taxes. One might notice special taxes on cigarettes and alcohol, or hear news about corporate taxes and estate taxes. And then there are little fees that crop up on everything from a cell phone bill to vehicle registration. It is reasonable to be unsure how all these taxes add up and who ends up paying what. (For a brief overview of the U.S. tax system, see appendix A.) If we are to understand Americans' attitudes about taxation, we need to take account of both their values and their information about the tax system.

Many scholars have questioned Americans' capacity to understand or respond to tax policy, and concluded that manipulative politicians, or plain lack of intelligence, are

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the root of the trouble. Perhaps most prominently, political scientist Larry Bartels, studying the Bush tax cuts of 2001 and 2003, finds that Americans were

ill-informed, insensitive to some of the most significant implications of the tax cuts, and largely disconnected from (or misconnected to) a variety of relevant values and material interests.²⁸

Bartels named his 2005 article “Homer Gets a Tax Cut,” implying that the American people share traits with the ignorant, incompetent, and lazy cartoon character Homer Simpson. Other studies of Bush-era tax reform come to similar conclusions. Political scientists Jacob Hacker and Paul Pierson are also pessimistic, arguing that elites can “confuse voters” and “prey” on their ignorance.²⁹ It is a bleak picture.

Rather than imagine policy ignorance as a character flaw, or a near-universal public susceptibility to manipulation, we can see it as the result of the mediated and direct information voters and taxpayers receive. The uncomfortable reality is this: smart, educated, and politically engaged people are often wrong about facts that matter for making policy judgments.³⁰ With better facts at their disposal, many of these same people would have different political priorities and support different policies.³¹ Rather than deride the electorate as being a bunch of Homer Simpsons, we need to consider when and why members of the public receive—or fail to receive—the relevant facts that would allow them to correctly connect their values and interests with policy proposals.

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In the contemporary context, taxation is a subject of great political controversy: Republicans and Democrats hear very different messages about taxation.³² The most obvious difference in partisan rhetoric on taxes is Republican opposition to taxation, and especially the progressive forms of taxation. One central component of that message, in recent years, has been an emphasis on the percentage of American households that do not pay federal income tax.³³ This rhetoric is perhaps most famously associated with the 2012 Republican presidential candidate Mitt Romney.³⁴ “Forty-seven percent of Americans pay no income tax,” said Governor Romney at an election-year fundraiser. The 47 percent, Romney argued, are people

who are dependent upon government, who believe that they are victims, who believe that government has a responsibility to care for them, who believe that they are entitled to health care, to food, to housing, to you name it. That that’s an entitlement. And the government should give it to them.

This contrast between a purported freeloading, non-taxpaying population and the upstanding, hardworking taxpayers was certainly not initiated by Governor Romney. Since at least 2010, conservatives have regularly used the narrowing of the income tax base to question the civic worthiness of low-income Americans. Some have even asked whether those who do not owe net federal income taxes should be allowed to vote.³⁵ Thus those who come into contact with conservative media hear a profoundly negative message

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regarding taxes in general, and especially the fairness of the income tax.

But Americans don't learn everything they believe about taxes from the media. Taxes are also a fact of daily life. Only a handful of scholars have looked in any great detail at how the individual's experience of taxpaying, most Americans' most frequent interaction with government, influences the way they perceive tax policy or government more broadly.³⁶ In fact, researchers tend to talk about tax policy as something hidden from public view.³⁷ This is an oversimplification. While it is true that many parts of the tax code are obscure, some aspects are extremely salient.

Above all, there is the near-universal requirement to file an income tax return, an annual ritual that shapes Americans' understanding of tax policy *writ large*.³⁸ The paperwork is extremely arduous, undertaken by 143 million households each year, taking taxpayers an average of eight hours apiece to complete.³⁹ So central is the income-tax filing process to American public life that one question on the U.S. naturalization exam for new citizens, alongside those asking about the Declaration of Independence and the branches of government, is "When is the last day you can send in federal income tax forms?" Income tax filing reaches the status of Americana.

There are reasons to think that an arduous taxpaying process is a good thing. It might encourage taxpayers to think about what government provides (or fails to provide). To the extent that the income tax awakens Americans' sense of connection to their government, its inconvenience may be a price worth paying.⁴⁰

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But the income-tax filing process provides only an incomplete fiscal education for tax filers. First, the process draws attention to credits and deductions as the factor that lowers one's tax obligations. For lower-income families, the Earned Income Tax Credit may be keeping them out of poverty; higher earners, who typically itemize their taxes, have a wide array of deductions to keep in mind. By contrast, tax rates are hardly evident at all. Unless you file your taxes the old-fashioned way, you probably will not encounter the IRS's marginal rate tables. And filing your taxes does not require the calculation of your *effective* income tax rate (the net amount of income taxes paid over the year as a percentage of your income). Thus the income-tax filing process draws attention to the savings one gets from "loopholes,"⁴¹ not the impact of the tax rates.

What is more, the experience of income tax filing can be extremely frustrating and anxiety provoking,⁴² a process that provides a deeply disempowering lesson about citizens' relationship to their government. The complexity of the tax filing process implies that it has been written with someone else in mind. Even the comparatively simple Form 1040 is rife with special privileges offered to certain people and not others. The document inquires about a taxpayer's farm income, alimony, earnings from S corporations and trusts, foreign taxes, and residential energy credits. Confronted by this onslaught of special privileges, a reasonable inference is that the government is in the business of providing for special interests.

In addition, the prominence of the income tax stands in sharp contrast to the other taxes most people pay. While

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one's income taxes are an annual hassle, one can easily be entirely unaware that one has paid an excise tax.⁴³ Taxes that are paid in a lump sum, or that require additional paperwork on the part of the payers, are thrust under the taxpayers' noses. Other taxes are paid incrementally and automatically and so are more likely to escape a busy taxpayer's notice.⁴⁴ In this way, the taxpaying process obscures the cost of low-hassle taxes. But high-hassle taxes are not the most expensive taxes for most American families. In fact, about half of U.S. households do not have a net federal income tax liability; the big expenses for those families are sales and payroll taxes. So the prominence of the income tax not only helps distract from other taxes, but it reduces the visibility of certain *taxpayers*, especially lower-income people.

In sum, parts of the tax code are made very prominent to Americans, while other parts mostly go unnoticed. This differential visibility interacts with the partisan information one receives about taxes to shape what Americans believe about the tax system, which has crucial implications for public attitudes about tax policy.

How I Asked Americans about Taxes

In recent decades, it has become common to treat public opinion as "That Which Polls Measure."⁴⁵ Surveys are indeed tremendously valuable; they allow us to create representative samples of the public and quantify differences of opinion among groups of people and over time. Surveys can provide some respondents with different information from

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others, allowing researchers to assess how opinions might change if people were better informed or were encouraged to focus on certain aspects of an issue.

But surveys also have important limitations. First, without hearing respondents' trains of thought, we often have to speculate as to how they interpreted a question and what they were trying to convey by choosing a particular answer. Moreover, surveys reflect the interests and concerns of the survey-maker rather than of the respondents, and elitist biases limit the range of questions that are asked.⁴⁶ There is, as I noted earlier, far more survey data on the income tax, a tax paid by upper-income people, than the sales and payroll taxes that take a far larger bite out of the average American family's budget.

One alternative way of assessing public opinion is through interviews. Open-ended interviews empower the respondents to set the agenda, rather than assuming the researcher knows exactly what questions to ask. Interviews are also good at capturing nuance, ambiguity, and uncertainty, and they allow respondents to easily express the strength of their opinions and elucidate the connections between their ideas. Interviews have their own shortcomings, however. Most important, one's pool of interviewees cannot be assumed to be representative of the public as a whole. No matter how carefully one seeks a diverse group of respondents, those who are willing to be interviewed may simply be different from people who choose not to speak up.

In my research, I rely on both quantitative survey data and qualitative interviews. Bringing these two kinds of data together helps counteract the weakness of each individual

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methodology. I use surveys to provide breadth and representativeness, and interviews to capture the depth of meaning and thought processes. By drawing on multiple kinds of data, I have greater leverage in understanding American opinion.

Between the summer of 2013 and the spring of 2014, I conducted interviews with people living across the United States. A great deal of tax policy is determined at the local level, and so interviews in one city or state could easily miss much of the larger story. For this reason, I took advantage of the online crowdsourcing tool, Mechanical Turk,⁴⁷ to reach a wider geographic range of interviewees, who were interviewed for approximately an hour each by phone. Each of the forty-nine interviewees was paid fifteen dollars for his or her time, in addition to a small payment for the completion of an introductory survey.

Mechanical Turk has been shown to provide access to a relatively broad slice of the U.S. population.⁴⁸ Nonetheless, to make the pool of interviewees even more diverse, I first contacted potential participants from groups that are underrepresented among Mechanical Turk participants, including Republicans, older people, those reporting lower levels of education, and black and Hispanic respondents. I then sampled from the remaining population of potential participants to complete the interview pool. There was a very high level of interest in participating in an interview—over four hundred survey respondents volunteered to be interviewed—and so I had many potential interviewees to choose from.

Table I.1 provides a summary of my interviewees' demographics, along with those of the respondents to my survey

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Table 1.1. Demographics of Interviewees and Survey Respondents*

		<i>Interviewees (%)</i>	<i>Q14 Survey (%)</i>	<i>U.S. Adults (%)</i>
Age	18–24	8	13	13
	25–34	26	15	18
	35–49	31	27	26
	50–64	33	25	26
	65+	2	17	18
Gender	Male	45	50	49
	Female	55	50	51
Race and Ethnicity	White (only)	76	70	74
	Black	12	11	12
	Hispanic	8	7	14
	Asian	6	9	5
Education	High school or less	14	37	40
	Some college or 2-year degree	41	25	28
	4-year college degree	37	22	18
	Advanced degree	8	14	9
Political Party**	Democratic	43	37	35
	Republican	29	27	28
	Independent	29	31	33
Household Income	Under \$20k	22	17	18
	\$20k–39,999	24	17	20
	\$40k–59,999	24	17	16

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		<i>Interviewees (%)</i>	<i>Q14 Survey (%)</i>	<i>U.S. Adults (%)</i>
Household Income (<i>continued</i>)	\$60k–79,999	10	13	12
	\$80k–99,999	2	7	9
	\$100k	16	23	25
Region	Northeast	22	19	19
	Midwest	26	22	23
	West	18	22	23
	South	33	36	36

*For details of how respondents were asked about their race, partisanship, and other characteristics and attitudes, please consult the Methodological Appendix, which includes the complete text of the survey, available here: <https://dataverse.harvard.edu/dataverse/readmylips>.

**The percentage of people who describe themselves as “independent” on surveys can be somewhat misleading, because many people who like to say they are independent are actually pretty partisan. Most people who at first describe themselves as an independent will, in a follow up question, say that they “lean toward” or are “closer to” the Democratic or Republican Party. These “leaners,” as they are sometimes called in political science, have been shown to vote similarly to those who declare their partisanship right away. Throughout the book, I include “Democratic leaners” with Democrats, and “Republican leaners” with Republicans. The percentage of “true independents”—those who say they do not lean to either party—is 5 to 10 percent of Americans. For a nice review of this issue, see Philip Bump, “The Growing Myth of the ‘Independent’ Voter,” *Washington Post*, January 11, 2015.

(which I will discuss in a moment), and the makeup of the U.S. adult population as a whole.

Even with the high rate of responsiveness, there are still categories of people who were hard to interview. Most obviously, it was difficult to find people over the age of sixty-five to participate; the oldest interviewee was sixty-seven years old. The sample also includes a lower percentage of Hispanic people, and of people with only a high school education, compared to the national adult population. Nonetheless, my recruitment strategy resulted in a pool of interviewees whose

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attitudes about taxes are largely in line with nationally representative survey samples, at least in the aggregate.⁴⁹

What is valuable about interviews is not in their aggregation, however. Interviews are a productive exercise because they provide depth, a capacity to contextualize opinions within a whole person. For that reason, I include a brief biography of each interviewee in appendix B. Additionally, I am careful never to extrapolate from distribution of opinions among my interviewees to that of the general American population. When I make a claim about the U.S. population as a whole, it is grounded in quantitative survey data, not the distribution of opinions among my interviewees.

My quantitative data come from multiple sources. In addition to using existing data from well-regarded polling firms, I also conducted a survey in November 2014. This poll of one thousand U.S. adults, which I will refer to as the “Q14 survey,” is an opt-in panel from the survey firm Qualtrics.⁵⁰ The result is a demographic pool that more closely matches the American public as a whole (table I.1).

The Q14 survey is relatively unusual in that it included a series of twelve open-ended questions that allowed respondents to express themselves at greater length. These questions reiterate some of the most productive questions from my interviews, including the following:

- When you hear the word “taxes,” what comes to mind?
- When was the last time you paid any kind of tax at all?
- How does it feel to be a taxpayer?
- What kind of tax makes up the biggest part of your family’s budget?

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- What are you glad that your tax dollars pay for?
- What are you upset that your tax dollars pay for?

Using such broad questions gave my respondents as much leeway as possible in their answers. This approach puts the respondents in charge of telling the researcher what matters to them about taxation. It also avoids the pitfall of assuming that respondents have a certain base of knowledge about taxing and spending policies. Scholars often ask Americans about revisions to the income tax rates or their support for the estate tax, but are then left to debate whether the respondents really knew what the policies in question do.⁵¹ Using an open-ended approach, I get a more complete sense of what Americans think *and know* about the tax code.⁵²

The Q14 survey allows me to quantify public opinion in a way that interviews cannot. First, I can measure the frequency with which Americans hold particular views about taxes. For example, after reading and categorizing the answers to the question, “What kind of tax makes up the biggest part of your family’s budget?” I can say that 17 percent of Americans think the sales tax is the most expensive for their family. Second, I can also use the survey data to test whether certain groups of Americans hold significantly different views from other groups of Americans. To pick an example that will come as little surprise to most political observers, my survey demonstrates that Republicans are more likely than Democrats to say they are glad to pay for military spending.

It is worth taking a moment to be clear about what it means to say that Republicans are more likely than Democrats to hold a particular opinion or belief. When I report

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differences by party one might wonder if the difference is actually due to another characteristic that is correlated with partisanship. Republicans are, as a group, older, wealthier, and less ethnically diverse than Democrats are. Perhaps it only seems like Republicans believe X while Democrats believe Y, when in reality the difference of opinion is between the old and young, the rich and the poor, or between white people and people of color. The possibility that some unconsidered factor is the real driving force behind your results is what social scientists call “omitted variable bias.” One can never test every possible variable, but when I report a difference of opinion between two groups of Americans, it has been rigorously tested against alternative explanations via a statistical technique called multiple regression, which allows researchers to pit variables against one another and see which one best predicts a given result. The regression results are available in the online Methodological Appendix.⁵³

Alongside aggregate survey data, I let people speak for themselves; the reader will see quotations from my interviewees and survey respondents throughout the book. So that you can distinguish interviewees’ comments from survey respondents’ open-ended responses, I’ve assigned each of the interviewees a pseudonym, such as “Alicia,” “Brandon,” “Lawrence,” and “Sharlene.” You can read more about each interviewee in appendix B, and find the full transcripts of the interviews in the Methodological Appendix. Survey respondents are described with a short descriptive phrase, such as “a forty-year-old woman from Michigan” or “a Republican from California.” Regarding the survey

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respondents' spelling and grammatical errors, I decided that reproducing every small typo would be a distraction. But I use the respondents' exact text when the level of error seems informative about the writer—for instance, where the number of mistakes suggests that the respondent's level of education is especially low, or where nonidiomatic phrasing implies that English is not the writer's first language. I note the *unedited* quotes with a carat (^).

In all, the survey and interview data strongly reinforce one another. The main differences are in terms of tone—just the difference one would anticipate between a lengthy phone conversation and a brief anonymous online interaction. Interviewees answered at greater length, with more deliberation, and expressed their negative emotions in more muted terms. The survey respondents were generally less circumspect. Their word choice was saltier, sometimes even crude, and their opinions more extreme. But substantively, the views of the interviewees and the survey respondents were strikingly consonant, as the following chapters will demonstrate. Together, these data provide new insight into how Americans think about taxes.

The Structure of This Book

This book is about Americans' remarkable commitment to the civic duty of taxpaying. To be a taxpayer is to be a contributing citizen, Americans believe, the sort of person who has a right to respect from other citizens and to representation in government. Those who are believed to be nontaxpayers are understood, if they are poor, to be unworthy of

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public benefits, and if they are rich, as evidence of a fundamental corruption of the democratic process.

Chapter 1 explores what Americans mean when they describe taxpaying as civic responsibility and moral obligation, and to whom that sense of obligation extends. Many Americans assume that immigrants are not paying their share in taxes, and conclude that immigrants are unworthy of tax-funded benefits.

Chapter 2 examines the “taxpayer gap”—the fact that, though the vast majority of Americans perceive themselves as taxpayers, they also believe many adults in the United States, particularly among the poor, do not pay any taxes at all. This misperception results in part from an inattention to the cost of sales and payroll taxes, which are the primary taxes that lower-income Americans pay. Republicans in particular pay almost exclusive attention to the income tax, even when other taxes are more expensive to them personally.

Chapter 3 assesses attitudes about public spending, and how those views are shaped by the “taxpayer gap.” In keeping with the body of political science research, I find that Americans are almost universally in favor of the spending they see in their local communities, and largely hostile to spending seen as benefiting outsiders. Social welfare programs receive tepid support in part because of widespread beliefs that immigrants and other perceived nontaxpayers are benefiting unfairly.⁵⁴ Even taking account of partisanship, people who imagine that fewer Americans pay taxes are more likely to oppose welfare spending.

Chapter 4 turns from perceptions of taxpaying by the poor to perceptions of taxpaying by the rich. Though most

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Americans think the tax code should have graduated rates that are higher for the wealthy, many discount the importance of tax rates because they believe the rates are undermined by “loopholes.” Some even mistakenly infer that a flat tax would raise taxes on the rich.

The belief that the rich don’t pay taxes reinforces cynicism about the democratic process. In chapter 5, my respondents discuss “government waste,” a term that taps into deep worries about the power of special interests, the incomprehensibility of the government’s budgets, and the economic distance between politicians and their constituents.

I conclude by considering what public attitudes about taxation tell us about the quality of democracy in America. Taxes are the dollars that American citizens raise and allocate together, according to the principle that everyone’s voice should be taken equally into account. As such, attitudes about taxes can serve as a barometer for public confidence in the democratic process more generally. Moreover, because taxes are such a fundamental political issue, the possibility that most people are wildly misinformed about the subject should raise serious questions about the meaning of democratic governance. My findings are largely a reason for hope; in general, my respondents were more public spirited and more informed than the common political rhetoric would lead one to believe.