

# A Note on Aggregating Preferences for Redistribution<sup>1</sup>

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## Abstract

The policy predictions of standard heterogeneous agent macroeconomic models are often at odds with observed policies. We use the General Social Survey to investigate the drivers of individuals' preferences over taxes and redistribution. We find that these preferences are more strongly associated with political identity than with economic status. We discuss the implications for quantitative macroeconomic models with endogenous policy determination.

KEYWORDS: Political Economy; Redistribution; Heterogeneous Agents; Voting;  
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# 1 Introduction

Over recent decades, modern macroeconomics has given more attention to the endogenous determination of government policy in environments with rich household heterogeneity and highly unequal distributions of income and wealth. Solving these models requires aggregating the preferences of heterogeneous households into an equilibrium policy. Most commonly this is done by supposing a social planner that maximizes a social welfare function in the Ramsey tradition, while a smaller literature has endogenized the equilibrium policy by modeling the political process. Under either method each household’s welfare – or alternatively, voting preference – is driven by their position in the income distribution. Poor agents desire high taxes and redistribution; rich agents do not.

In this paper we investigate the empirical evidence for assuming a tight link between voters’ economic circumstances and their preferences over taxation and redistribution. To this end, in the spirit of [Stantcheva \(2021\)](#), we regress attitudes about taxes and government redistribution on household characteristics (e.g., income, class status) as well as broad measures of political preference, such as party identification, past voting choices, and interactions between voting behavior and ideology. Using the 2008 and 2021 samples of the General Social Survey (GSS), we find evidence that political ideology, rather than economic characteristics, is more strongly predictive of an individual’s preferences toward taxation and redistribution.<sup>2</sup>

We run four regressions. The dependent variables measure, respectively, respondents’ opinions about whether the government should reduce income inequality, the level of their own federal income taxes, the level of taxes on “high incomes,” and the shares of tax burdens across high and low income (i.e., progressivity). Across the four cases, we find that the variables related to political preference are strongly significant. Also, in each case the specification that measures political preference through an interaction between ideological self-identification (e.g., “Conservative” or “Liberal”) and past voting behavior increases the explanatory power of the regression. In [Section 4](#), we discuss the implication of these findings for quantitative macroeconomic models.

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<sup>2</sup>In [Appendix D](#), we show that these results extend to a longer time series from 1987-2022.

## 2 Data

The data for our main analysis is taken from the 2008 and 2021 samples of the General Social Survey (GSS), a series of nationally representative cross-sectional interviews in the US that date back to 1972. The GSS provides standard demographic characteristics and detailed variables on political behavior and preferences over taxes and redistribution.

For our sample selection and overall analysis, we follow [Stantcheva \(2021\)](#) and restrict respondents’ age to a maximum of 69 years. To improve the precision in our income variable, we exclude respondents who did not answer questions about their income. The combined sample size is 4,308 respondents. Table [A.1](#) in Appendix [A](#) summarizes the main characteristics of our sample and compares them to those of the representative US population and to the Income Tax Survey data, as shown in Table I of [Stantcheva \(2021\)](#). Overall, our sample is broadly representative of the US population and approximates well the one measured by the Income Tax Survey.

## 3 Empirical Analysis

We regress measures of attitudes toward taxation and redistribution policy on income and political preferences. The regressions include controls for respondents’ gender, age, race, parental status, education, employment status, and self-perception of class.<sup>3</sup> For each attitude measure, we run four distinct regression specifications, where each one constructs the political preference variable differently. The four constructs are party affiliation, political view (as captured by the distinction between “liberal” and “conservative”), vote in the associated presidential election, and the interaction between vote and political view.<sup>4</sup> The regressions are obtained via a survey-weighted generalized linear model (GLM) using the GSS sampling structure.<sup>5</sup>

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<sup>3</sup>See Appendix [B](#) for expanded regressions on the 2008/2021 combined data, and Appendix [C](#) for the 2021 data alone.

<sup>4</sup>As mentioned previously, we follow [Stantcheva’s \(2021\)](#) approach for defining the variables representing political preference. We construct them based on the background questions used for the paper’s survey, which are shown in the online Appendix (OA-2.2). More specifically, our interaction variable is defined in the spirit of the political affiliation spectrum shown in Figure 8 of the working paper ([Stantcheva, 2020](#)).

<sup>5</sup>We use the package `svyglm` in R. We have also conducted the same analysis and regressions using a simple OLS estimator instead of the survey-weighted GLM method used in the regressions shown in all tables in the main text and appendix. The results are similar both in sign and in order of magnitude of the coefficients.

The most important takeaway from the analysis is that respondents’ perceptions of tax levels, taxes on high incomes, and redistribution are remarkably different depending on how they identify themselves along the political spectrum. There is clear disagreement between groups on each of our four political preference variables. In every one of our regressions, nearly all the coefficients of these variables are of significant magnitude and of opposite signs.<sup>6</sup> The specification containing the interaction between choice in the presidential election and ideological identification yields the most explanatory power and the richest set of political preferences.<sup>7</sup>

These results are clear in our first regression, which captures views about redistribution and income inequality. The dependent variable takes a higher value based on the strength of the respondent’s disagreement with the assertion that “the government should reduce income differences between the rich and the poor.” For example, the minimum value of “1” indicates a high preference for the government to reduce income differences. Table 1 displays the results under our four political preference specifications.

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<sup>6</sup>Our results are consistent with recent evidence using different data regarding the growth of the partisan divide over views about the fairness of the US tax system; see [Pew Research Center \(2019\)](#).

<sup>7</sup>In Appendix D, we include additional analysis using the GSS data from 1987 to 2022 for a subset of our dependent variables that are available in every wave. The results are broadly unchanged from our main analyses. This is robust to the inclusion of year fixed effects.

Table 1: Regressions on the determinants of redistribution preferences.

	<i>Government Redistribution</i>			
	(1)	(2)	(3)	(4)
Middle Income	0.211* (0.120)	0.147 (0.121)	−0.055 (0.149)	−0.128 (0.148)
High Income	0.482*** (0.116)	0.529*** (0.110)	0.469*** (0.143)	0.371*** (0.135)
Republican	1.056*** (0.123)			
Democrat	−0.903*** (0.098)			
Conservative		1.378*** (0.126)		
Liberal		−1.331*** (0.091)		
GOP Nominee			0.720*** (0.266)	
Dem Nominee			−1.290*** (0.259)	
Didn't Vote			0.246 (0.505)	
GOP Nominee x Conservative				2.072*** (0.146)
GOP Nominee x Moderate				1.005*** (0.145)
Dem Nominee x Liberal				−1.415*** (0.110)
<i>N</i>	2,741	2,697	1,765	1,696
Adj. $R^2$	0.19	0.23	0.28	0.35

*Notes:* The table shows regressions of political choices on taxation preferences. The dependent variable for columns (1)-(4) is the categorical variable “EQLWTH” of the GSS 2008 and 2021, which asks respondents whether the government ought to reduce the differences between the rich and the poor, on a scale from 1 to 7, achieving the lowest value if the answer is “the government should reduce income differences,” and the highest value if the answer is “the government should not concern itself with reducing income differences.” Regressions (1)-(4) all include controls for sex, age, race, self-perceived income class, being a parent, education, and employment status. “Middle Income” and “High Income” are defined as between \$40,000 and \$74,999 and above \$74,999 in 2021USD, respectively. The omitted category for income is “Low Income” for columns (1)-(4). For column (1), we omit “Independent”; for column (2), we omit “Moderate”; for column (3), we omit “Other”; and for column (4), we omit (“Clinton” + “Other” + “Didn’t Vote”) x “Moderate.” The regressions are obtained via a survey-weighted generalized linear model using the GSS sampling structure. We report only the coefficients more related to the discussion in the text for exposition purposes; the full table can be found in Appendix B. The Adj  $R^2$  is obtained via a weighted OLS regression, which yields similar coefficients to the survey-weighted GLM. \*p<0.1; \*\*p<0.05; \*\*\*p<0.01

The next question asks about respondents’ feelings toward their own federal tax burden. The possible answers are “too high,” “about right,” or “too low.” Once again, we report results from the four different political preference specifications. These results are displayed in Table 2. As in the first regression, there are clear and significant disagreements along

the political spectrum. Both “middle income” and “high income” are more likely than “low income” to report that their tax burden is too high. Importantly, the differential effect from political views is of sufficient magnitude to sometimes more than offset the differential effect from income.

Table 2: Regressions on the determinants of tax levels.

	<i>Level of Federal Income Tax</i>			
	(1)	(2)	(3)	(4)
Middle Income	−0.084** (0.036)	−0.080** (0.036)	−0.132*** (0.044)	−0.123*** (0.043)
High Income	−0.118*** (0.032)	−0.124*** (0.032)	−0.178*** (0.040)	−0.166*** (0.039)
Republican	−0.119*** (0.030)			
Democrat	0.092*** (0.029)			
Conservative		−0.079** (0.032)		
Liberal		0.212*** (0.037)		
GOP Nominee			−0.249*** (0.062)	
Dem Nominee			0.017 (0.061)	
Didn’t Vote			−0.116 (0.108)	
GOP Nominee x Conservative				−0.252*** (0.038)
GOP Nominee x Moderate				−0.187*** (0.038)
Dem Nominee x Liberal				0.166*** (0.046)
<i>N</i>	2,729	2,684	1,787	1,727
Adj. $R^2$	0.06	0.07	0.10	0.12

*Notes:* The table shows regressions of political choices on taxation preferences. The dependent variable for columns (1)-(4) is the categorical variable “TAX” of the GSS 2008 and 2021, which asks respondents whether they consider the amount of federal income tax they have to pay as “too high,” “about right,” or “too low.” Regressions (1)-(4) all include controls for sex, age, race, self-perceived income class, being a parent, education, and employment status. “Middle Income” and “High Income” are defined as between \$40,000 and \$74,999 and above \$74,999 in 2021USD, respectively. The omitted category for income is “Low Income” for columns (1)-(4). For column (1), we omit “Independent”; for column (2), we omit “Moderate”; for column (3), we omit “Other”; and for column (4), we omit (“Clinton” + “Other” + “Didn’t Vote”) x “Moderate.” The regressions are obtained via a survey-weighted generalized linear model using the GSS sampling structure. We report only the coefficients more related to the discussion in the text for exposition purposes; the full table can be found in Appendix B. The Adj  $R^2$  is obtained via a weighted OLS regression, which yields similar coefficients to the survey-weighted GLM. \*p<0.1; \*\*p<0.05; \*\*\*p<0.01

While it may not be surprising that many households would prefer to lower their own

tax burden, there could be more disagreement about taxing other people’s income. The next question asks whether taxes on those with “high incomes” are sufficiently high. The five possible responses range from “much too high” (1) to “much too low” (5). Since we control for whether respondents perceive themselves as “upper class,” the effect of the income variable is potentially less confounded with the usual misperception of lower-income individuals regarding their own position in the distribution ([Hvidberg et al., 2023](#)). Again, we find that political views are significantly correlated with respondents’ attitudes toward the taxation of high incomes, with substantial disagreement between groups in each of the regressions and magnitudes that offset the effect of income whenever it is significant. The results are shown in Table [3](#).

Table 3: Regressions on the determinants of taxes on high incomes.

	<i>Taxes on High Incomes</i>			
	(1)	(2)	(3)	(4)
Middle Income	0.250*** (0.086)	0.259*** (0.088)	0.382*** (0.107)	0.462*** (0.112)
High Income	0.010 (0.085)	-0.025 (0.081)	-0.088 (0.103)	0.006 (0.111)
Republican	-0.436*** (0.092)			
Democrat	0.281*** (0.075)			
Conservative		-0.485*** (0.090)		
Liberal		0.707*** (0.085)		
GOP Nominee			-0.351* (0.179)	
Dem Nominee			0.475*** (0.175)	
Didn't Vote			-0.813*** (0.292)	
GOP Nominee x Conservative				-0.812*** (0.111)
GOP Nominee x Moderate				-0.377*** (0.103)
Dem Nominee x Liberal				0.633*** (0.099)
<i>N</i>	1,198	1,190	822	802
Adj. $R^2$	0.12	0.15	0.18	0.22

*Notes:* The table shows regressions of political choices on taxation preferences. The dependent variable for columns (1)-(4) is the categorical variable “TAXRICH” of the GSS 2008 and 2021, which asks respondents how they would describe taxes in America today for those with high incomes, on a scale from 1 to 5, achieving the lowest value if the answer is “much too high” and the highest value if the answer is “much too low.” Regressions (1)-(4) all include controls for sex, age, race, self-perceived income class, being a parent, education, and employment status. “Middle Income” and “High Income” are defined as between \$40,000 and \$74,999 and above \$74,999 in 2021USD, respectively. The omitted category for income is “Low Income” for columns (1)-(4). For column (1), we omit “Independent”; for column (2), we omit “Moderate”; for column (3), we omit “Other”; and for column (4), we omit (“Clinton” + “Other” + “Didn’t Vote”) x “Moderate.” The regressions are obtained via a survey-weighted generalized linear model using the GSS sampling structure. We report only the coefficients more related to the discussion in the text for exposition purposes; the full table can be found in Appendix B. The Adj  $R^2$  is obtained via a weighted OLS regression, which yields similar coefficients to the survey-weighted GLM. \* $p < 0.1$ ; \*\* $p < 0.05$ ; \*\*\* $p < 0.01$

Finally, Table 4 shows the relationship of income and political views to respondents’ preferences for *progressivity* of the tax schedule, i.e., whether higher-income households should have a higher share of their income taxed. A lower value of the dependent variable indicates that the respondent thinks that people with higher income should pay a “much larger



share” of their income in taxes than people with low income. Just as in the previous regressions, political views are highly correlated with respondents’ preferences on progressivity and the order of magnitude of the coefficient differentials dominates that of the other relevant characteristics.

Table 4: Regressions on the determinants of share of taxes for high incomes.

	<i>Tax Share of High Incomes</i>			
	(1)	(2)	(3)	(4)
Middle Income	−0.048 (0.071)	−0.074 (0.070)	−0.075 (0.078)	−0.121 (0.080)
High Income	0.021 (0.067)	0.025 (0.063)	0.126 (0.082)	0.080 (0.079)
Republican	0.271*** (0.065)			
Democrat	−0.245*** (0.055)			
Conservative		0.371*** (0.069)		
Liberal		−0.490*** (0.057)		
GOP Nominee			0.264** (0.128)	
Dem Nominee			−0.291** (0.128)	
Didn’t Vote			0.355 (0.216)	
GOP Nominee x Conservative				0.567*** (0.083)
GOP Nominee x Moderate				0.243*** (0.076)
Dem Nominee x Liberal				−0.482*** (0.065)
<i>N</i>	1,967	1,931	1,274	1,221
Adj. <i>R</i> <sup>2</sup>	0.08	0.12	0.16	0.20

*Notes:* The table shows regressions of political choices on taxation preferences. The dependent variable for columns (1)-(4) is the categorical variable “TAXSHARE” of the GSS 2008 and 2021, which asks respondents whether they think people with high incomes should pay a larger share of their income in taxes than those with low incomes, on a scale from 1 to 5, achieving the lowest value if the answer is “much larger share” and the highest value if the answer is “much smaller share.” Regressions (1)-(4) all include controls for sex, age, race, self-perceived income class, being a parent, education, and employment status. “Middle Income” and “High Income” are defined as between \$40,000 and \$74,999 and above \$74,999 in 2021USD, respectively. The omitted category for income is “Low Income” for columns (1)-(4). For column (1), we omit “Independent”; for column (2), we omit “Moderate”; for column (3), we omit “Other”; and for column (4), we omit (“Clinton” + “Other” + “Didn’t Vote”) x “Moderate.” The regressions are obtained via a survey-weighted generalized linear model using the GSS sampling structure. We report only the coefficients more related to the discussion in the text for exposition purposes; the full table can be found in Appendix B. The Adj *R*<sup>2</sup> is obtained via a weighted OLS regression, which yields similar coefficients to the survey-weighted GLM. \*p<0.1; \*\*p<0.05; \*\*\*p<0.0

## 4 Discussion

Economists have shown how preferences toward redistribution and progressive policies could vary by individuals’ characteristics (Roemer, 1998; Alesina and La Ferrara, 2005; Alesina and Angeletos, 2005; Lee and Roemer, 2006).<sup>8</sup> The most similar paper to ours is Stantcheva (2021), who finds that policy views are defined more by concerns about the fairness of inequality and by broader views of government than they are by concerns about efficiency. Additionally, political scientists have analyzed citizens’ preferences toward redistribution and tax progressivity (Barnes, 2015; Ballard-Rosa et al., 2017; Berens and Gelepithis, 2019; Solano-García, 2022).

In quantitative macroeconomic models with income heterogeneity, an agent’s relative position within the income distribution is the primary driver of their preference for the level and distribution of tax rates and for the amount of redistribution. However, our regressions indicate that these preferences are more strongly associated with type-specific political identification than with demographic and socio-economic characteristics. This may account for the wide discrepancy between the highly distortionary and redistributive policy predicted by quantitative models<sup>9</sup>, and the much lower tax rates and transfers observed in the data.<sup>10</sup>

We view our results as evidence that there is much more “noise” in the decision process of a household when voting for a tax policy than the analysis of pure economic factors would imply. One implication for quantitative models then is that they must include features that decouple voting activity from economic variables. Previous attempts include biasing policy toward the rich, either through wealth-weighted voting (Bachmann and Bai, 2013) or by tilting the Pareto weights in the social welfare function (Chang et al., 2018; Wu, 2021).<sup>11</sup>

For this reason, probabilistic voting could be a promising modeling strategy because it explicitly accounts for “non-economic” aspects of voting behavior.<sup>12</sup> Within this framework, some low-income households will vote against redistribution because their economic interest is dominated by a sufficiently large “non-economic” preference shock. However, if the model

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<sup>8</sup>See de Souza (2022) for a comprehensive literature review.

<sup>9</sup>Boar and Midrigan (2022); Ferriere et al. (2023); Dyrda and Pedroni (2023); Carroll et al. (2024); Macnamara et al. (2023); de Souza (2022).

<sup>10</sup>Mendoza et al. (1994); Carey and Rabesona (2003); McDaniel (2007); Trabandt and Uhlig (2011); OECD (2023).

<sup>11</sup>Other references more in the vein of the Mirleesian tradition are Saez and Stantcheva (2016) and Heathcote and Tsujiyama (2021).

<sup>12</sup>See Persson and Tabellini (2002) for a complete description of this approach.

predictions for progressivity and redistribution are to match observed policies, then it must be the case that the variance of these “non-economic” *shocks* is greater for agents who would benefit the most from redistribution, namely, the poor. While our findings do not offer evidence for or against this conjecture, we believe it warrants future research.

## 5 Conclusion

We have shown that household preferences over taxation and redistribution are more strongly associated with non-economic factors, such as political identity than with other demographic and socio-economic characteristics. This fact could underlie a number of anomalies in quantitative models of endogenous tax determination, where equilibrium tax systems often differ substantially from observed ones. Careful empirical work uncovering the nature of the correlation between political identification and economic variables would permit researchers to calibrate their models to observed policy outcomes and potentially change the nature of optimal policies.

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# Appendix

## “A Note on Aggregating Preferences for Redistribution”

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### A Summary Statistics

Table [A.1](#) below summarizes our sample and compares it to those of the representative US population and to the Income Tax Survey data. The third and fourth columns of Table [A.1](#) are taken directly and reproduced from Table I of [Stantcheva \(2021\)](#).

Overall, our sample is representative of the US population and approximates well the one measured by the Income Tax Survey. Our sample has a higher percentage of high school graduates than in the data. It also slightly overstates the relative share of respondents who are 18 to 29 years old. Nevertheless, given that our income distribution is well-aligned with the population, with the usual exception of the top bracket, we expect that the overall effect of the variables on tax preferences as well as the relative effect from political views will be preserved.

Table A.1: Sample characteristics and comparison to [Stantcheva \(2021\)](#)

	GSS 2008	GSS 2021	US Population	Income Tax Survey
Male	0.55	0.53	0.49	0.48
18-29 years old	0.31	0.36	0.24	0.23
30-39 years old	0.18	0.19	0.20	0.20
40-49 years old	0.22	0.17	0.18	0.19
50-59 years old	0.19	0.15	0.19	0.21
60-69 years old	0.11	0.14	0.19	0.18
\$0-\$19,999	0.15	0.18	0.13	0.15
\$20,000-\$39,999	0.18	0.16	0.16	0.19
\$40,000-\$69,999	-	-	0.21	0.23
\$40,000-\$74,999	0.29	0.28	-	-
\$75,000-\$109,999	0.18	0.17	-	-
\$70,000 - \$109,999	-	-	0.20	0.19
\$110,000+	0.20	0.21	0.31	0.24
Four-year college degree or more	0.24	0.19	0.34	0.48
High-school graduate or less	0.66	0.68	0.38	0.19
Employed	0.77	0.62	0.70	0.63
Unemployed	0.04	0.12	0.03	0.07
Self-employed	0.11	0.10	0.07	0.07
Married	0.52	0.44	0.53	0.55
White	0.66	0.70	0.61	0.76
Black/African-American	0.11	0.13	0.12	0.06
Hispanic/Latino	0.15	0.07	0.18	0.06
Asian/Asian American/Other	-	0.13	0.06	0.07
Indigenous American	-	0.03	-	-
Democrat	0.36	0.30	0.30	0.34
Republican	0.26	0.21	0.26	0.31
Independent	0.38	0.49	0.42	0.33
Voted Dem in the 2004/16 presidential election	0.22	0.27	0.48	0.44
Voted GOP in the 2004/16 presidential election	0.26	0.17	0.46	0.44
Sample size	1577	2731	-	2784

*Notes:* The table displays in the two columns the characteristics of our sample from the GSS 2008 and 2021 and compares them to the statistics for the overall US population and for the Income Tax Survey, in the third and fourth column, respectively, both taken directly from the numbers shown in Table I in [Stantcheva \(2021\)](#). We restrict our sample to respondents who are less than 69 years old and exclude any respondent who refused to answer questions about income. Income variables are adjusted for inflation to harmonize with the nominal bins for the GSS 2021. All of the statistics are adjusted using the survey design and sample weights.

## B Expanded Regressions - GSS 2008 and 2021

We show in Tables [A.2](#) to [A.5](#) the expanded regressions shown in Tables [1](#) to [4](#). The expanded tables display the coefficients for all the control variables.



Table A.2: Regressions on the determinants of redistribution preferences

	<i>Government Redistribution</i>			
	(1)	(2)	(3)	(4)
Female	-0.134 (0.088)	-0.175** (0.085)	-0.112 (0.104)	-0.168* (0.097)
Age: 30 to 49	0.298** (0.132)	0.269** (0.133)	0.150 (0.177)	0.069 (0.164)
Age: 50 to 69	0.561*** (0.135)	0.393*** (0.137)	0.268 (0.185)	0.098 (0.175)
Black	-0.399*** (0.125)	-0.842*** (0.124)	-0.349** (0.161)	-0.660*** (0.155)
Hispanic	-0.339** (0.147)	-0.428*** (0.142)	-0.251 (0.215)	-0.276 (0.210)
Other	-0.231 (0.188)	-0.453** (0.183)	-0.354 (0.254)	-0.375 (0.260)
Parent	0.012 (0.105)	-0.162 (0.109)	-0.026 (0.121)	-0.225* (0.117)
College Degree	-0.105 (0.093)	-0.042 (0.089)	-0.201* (0.105)	-0.098 (0.098)
Employed	0.095 (0.109)	0.084 (0.103)	-0.080 (0.125)	-0.004 (0.119)
Unemployed	-0.489** (0.197)	-0.468*** (0.180)	-0.730*** (0.235)	-0.605*** (0.224)
Upper Class	-0.060 (0.217)	0.107 (0.201)	0.138 (0.222)	0.266 (0.222)
GSS 2008 Survey	0.227** (0.090)	0.120 (0.087)	0.130 (0.106)	0.068 (0.111)
Middle Income	0.211* (0.120)	0.147 (0.121)	-0.055 (0.149)	-0.128 (0.148)
High Income	0.482*** (0.116)	0.529*** (0.110)	0.469*** (0.143)	0.371*** (0.135)
Republican	1.056*** (0.123)			
Democrat	-0.903*** (0.098)			
Conservative		1.378*** (0.126)		
Liberal		-1.331*** (0.091)		
GOP Nominee			0.720*** (0.266)	
Dem Nominee			-1.290*** (0.259)	
Didn't Vote			0.246 (0.505)	
GOP Nominee x Conservative				2.072*** (0.146)
GOP Nominee x Moderate				1.005*** (0.145)
Dem Nominee x Liberal				-1.415*** (0.110)
<i>N</i>	2,741	2,697	1,765	1,696
Adj. $R^2$	0.19	0.23	0.28	0.35

*Notes:* The table shows regressions of political choices on taxation preferences. The dependent variable for columns (1)-(4) is the categorical variable “EQLWTH” of the GSS 2008 and 2021, which asks respondents whether the government ought to reduce the differences between the rich and the poor, on a scale from 1 to 7, achieving the lowest value if the answer is “the government should reduce income differences” and the highest value if the answer is “the government should not concern itself with reducing income differences.” Regressions (1)-(4) all include controls for sex, age, race, self-perceived income class, being a parent, education, and employment status. “Middle Income” and “High Income” are defined as between \$40,000 and \$74,999 and above \$74,999 in 2021USD, respectively. The omitted category for income is “Low Income” for columns (1)-(4). For column (1), we omit “Independent”; for column (2), we omit “Moderate”; for column (3), we omit “Other”; and for column (4), we omit (“Dem Nominee + “Other” + “Didn’t Vote”) x “Moderate.” The regressions are obtained via a survey-weighted generalized linear model using the GSS sampling structure. The Adj  $R^2$  is obtained via a weighted OLS regression, which yields similar coefficients to the survey-weighted GLM. \*p<0.1; \*\*p<0.05; \*\*\*p<0.01

Table A.3: Regressions on the determinants of tax levels

	<i>Level of Federal Income Tax</i>			
	(1)	(2)	(3)	(4)
Female	−0.070*** (0.026)	−0.065** (0.027)	−0.057* (0.030)	−0.062** (0.030)
Age: 30 to 49	−0.057 (0.038)	−0.052 (0.038)	−0.015 (0.051)	−0.024 (0.052)
Age: 50 to 69	−0.104*** (0.040)	−0.080** (0.040)	−0.046 (0.051)	−0.044 (0.052)
Black	−0.108*** (0.040)	−0.039 (0.040)	−0.242*** (0.045)	−0.217*** (0.046)
Hispanic	−0.076* (0.046)	−0.040 (0.047)	−0.184*** (0.060)	−0.192*** (0.063)
Other	0.032 (0.055)	0.064 (0.054)	0.104 (0.072)	0.128* (0.070)
Parent	−0.010 (0.028)	−0.001 (0.028)	0.007 (0.035)	0.024 (0.036)
College Degree	0.141*** (0.027)	0.131*** (0.027)	0.135*** (0.030)	0.116*** (0.031)
Employed	−0.099*** (0.032)	−0.091*** (0.033)	−0.102*** (0.038)	−0.098*** (0.037)
Unemployed	−0.110* (0.062)	−0.101 (0.062)	−0.136* (0.070)	−0.135* (0.071)
Upper Class	0.168** (0.085)	0.148* (0.084)	0.191** (0.082)	0.186** (0.082)
GSS 2008 Survey	0.030 (0.025)	0.047* (0.026)	0.059* (0.030)	0.064** (0.030)
Middle Income	−0.084** (0.036)	−0.080** (0.036)	−0.132*** (0.044)	−0.123*** (0.043)
High Income	−0.118*** (0.032)	−0.124*** (0.032)	−0.178*** (0.040)	−0.166*** (0.039)
Republican	−0.119*** (0.030)			
Democrat	0.092*** (0.029)			
Conservative		−0.079** (0.032)		
Liberal		0.212*** (0.037)		
GOP Nominee			−0.249*** (0.062)	
Dem Nominee			0.017 (0.061)	
Didn't Vote			−0.116 (0.108)	
GOP Nominee x Conservative				−0.252*** (0.038)
GOP Nominee x Moderate				−0.187*** (0.038)
Dem Nominee x Liberal				0.166*** (0.046)
<i>N</i>	2,729	2,684	1,787	1,727
Adj. <i>R</i> <sup>2</sup>	0.06	0.07	0.10	0.12

*Notes:* The table shows regressions of political choices on taxation preferences. The dependent variable for columns (1)-(4) is the categorical variable “TAX” of the GSS 2008 and 2021, which asks respondents whether they consider the amount of federal income tax they have to pay as “too high,” “about right,” or “too low.” Regressions (1)-(4) all include controls for sex, age, race, self-perceived income class, being a parent, education, and employment status. “Middle Income” and “High Income” are defined as between \$40,000 and \$74,999 and above \$74,999 in 2021USD, respectively. The omitted category for income is “Low Income” for columns (1)-(4). For column (1), we omit “Independent”; for column (2), we omit “Moderate”; for column (3), we omit “Other”; and for column (4), we omit (“Dem Nominee + “Other” + “Didn’t Vote”) x “Moderate.” The regressions are obtained via a survey-weighted generalized linear model using the GSS sampling structure. The Adj *R*<sup>2</sup> is obtained via a weighted OLS regression, which yields similar coefficients to the survey-weighted GLM. \*p<0.1; \*\*p<0.05; \*\*\*p<0.01

Table A.4: Regressions on the determinants of taxes on high incomes

	<i>Taxes on High Incomes</i>			
	(1)	(2)	(3)	(4)
Female	0.012 (0.069)	0.032 (0.066)	0.023 (0.074)	0.062 (0.074)
Age: 30 to 49	0.128 (0.104)	0.133 (0.102)	0.272** (0.119)	0.288** (0.122)
Age: 50 to 69	0.182 (0.111)	0.254** (0.109)	0.256** (0.125)	0.333** (0.129)
Black	-0.469*** (0.114)	-0.284*** (0.107)	-0.620*** (0.123)	-0.489*** (0.123)
Hispanic	-0.313*** (0.111)	-0.263** (0.113)	-0.169 (0.164)	-0.231 (0.169)
Other	-0.281* (0.148)	-0.203 (0.139)	0.130 (0.238)	0.074 (0.230)
Parent	-0.088 (0.078)	0.016 (0.076)	-0.094 (0.086)	-0.032 (0.089)
College Degree	0.230*** (0.075)	0.185*** (0.071)	0.176** (0.082)	0.118 (0.082)
Employed	-0.151* (0.083)	-0.122 (0.082)	-0.193** (0.095)	-0.179* (0.095)
Unemployed	0.159 (0.145)	0.192 (0.144)	0.086 (0.162)	0.106 (0.169)
Upper Class	0.018 (0.202)	-0.131 (0.185)	-0.208 (0.214)	-0.256 (0.223)
GSS 2008 Survey	-0.503*** (0.069)	-0.464*** (0.069)	-0.377*** (0.081)	-0.347*** (0.084)
Middle Income	0.250*** (0.086)	0.259*** (0.088)	0.382*** (0.107)	0.462*** (0.112)
High Income	0.010 (0.085)	-0.025 (0.081)	-0.088 (0.103)	0.006 (0.111)
Republican	-0.436*** (0.092)			
Democrat	0.281*** (0.075)			
Conservative		-0.485*** (0.090)		
Liberal		0.707*** (0.085)		
GOP Nominee			-0.351* (0.179)	
Dem Nominee			0.475*** (0.175)	
Didn't Vote			-0.813*** (0.292)	
GOP Nominee x Conservative				-0.812*** (0.111)
GOP Nominee x Moderate				-0.377*** (0.103)
Dem Nominee x Liberal				0.633*** (0.099)
<i>N</i>	1,924	1,891	1,255	1,204
Adj. $R^2$	0.12	0.15	0.18	0.22

*Notes:* The table shows regressions of political choices on taxation preferences. The dependent variable for columns (1)-(4) is the categorical variable “TAXRICH” of the GSS 2008 and 2021, which asks respondents how they would describe taxes in America today for those with high incomes, on a scale from 1 to 5, achieving the lowest value if the answer is “much too high” and the highest value if the answer is “much too low.” Regressions (1)-(4) all include controls for sex, age, race, self-perceived income class, being a parent, education, and employment status. “Middle Income” and “High Income” are defined as between \$40,000 and \$74,999 and above \$74,999 in 2021USD, respectively. The omitted category for income is “Low Income” for columns (1)-(4). For column (1), we omit “Independent”; for column (2), we omit “Moderate”; for column (3), we omit “Other”; and for column (4), we omit (“Dem Nominee + “Other” + “Didn’t Vote”) x “Moderate.” The regressions are obtained via a survey-weighted generalized linear model using the GSS sampling structure. The Adj  $R^2$  is obtained via a weighted OLS regression, which yields similar coefficients to the survey-weighted GLM. \*p<0.1; \*\*p<0.05; \*\*\*p<0.01

Table A.5: Regressions on the determinants of share of taxes for high incomes

	<i>Tax Share of High Incomes</i>			
	(1)	(2)	(3)	(4)
Female	-0.027 (0.048)	-0.044 (0.048)	0.033 (0.055)	0.014 (0.054)
Age: 30 to 49	0.048 (0.081)	0.046 (0.080)	0.126 (0.102)	0.107 (0.098)
Age: 50 to 69	-0.004 (0.086)	-0.055 (0.085)	0.077 (0.105)	0.025 (0.102)
Black	0.128 (0.100)	-0.009 (0.093)	0.056 (0.086)	-0.020 (0.088)
Hispanic	-0.050 (0.074)	-0.068 (0.076)	-0.125 (0.107)	-0.125 (0.107)
Other	0.046 (0.110)	-0.006 (0.112)	0.128 (0.263)	0.169 (0.254)
Parent	0.036 (0.060)	-0.043 (0.058)	-0.026 (0.070)	-0.107 (0.068)
College Degree	-0.133** (0.054)	-0.102** (0.051)	-0.154** (0.068)	-0.132** (0.064)
Employed	0.118** (0.058)	0.103* (0.057)	0.146** (0.061)	0.140** (0.061)
Unemployed	-0.225** (0.100)	-0.228** (0.096)	-0.040 (0.123)	-0.041 (0.116)
Upper Class	0.243 (0.171)	0.346** (0.172)	0.379** (0.175)	0.419** (0.177)
GSS 2008 Survey	0.170*** (0.050)	0.143*** (0.048)	0.145** (0.057)	0.113** (0.055)
Middle Income	-0.048 (0.071)	-0.074 (0.070)	-0.075 (0.078)	-0.121 (0.080)
High Income	0.021 (0.067)	0.025 (0.063)	0.126 (0.082)	0.080 (0.079)
Republican	0.271*** (0.065)			
Democrat	-0.245*** (0.055)			
Conservative		0.371*** (0.069)		
Liberal		-0.490*** (0.057)		
GOP Nominee			0.264** (0.128)	
Dem Nominee			-0.291** (0.128)	
Didn't Vote			0.355 (0.216)	
GOP Nominee x Conservative				0.567*** (0.083)
GOP Nominee x Moderate				0.243*** (0.076)
Dem Nominee x Liberal				-0.482*** (0.065)
<i>N</i>	1,967	1,931	1,274	1,221
Adj. $R^2$	0.08	0.12	0.16	0.20

*Notes:* The table shows regressions of political choices on taxation preferences. The dependent variable for columns (1)-(4) is the categorical variable “TAXSHARE” of the GSS 2008 and 2021, which asks respondents whether they think people with high incomes should pay a larger share of their income in taxes than those with low incomes, on a scale from 1 to 5, achieving the lowest value if the answer is “much larger share” and the highest value if the answer is “much smaller share.” Regressions (1)-(4) all include controls for sex, age, race, self-perceived income class, being a parent, education, and employment status. “Middle Income” and “High Income” are defined as between \$40,000 and \$74,999 and above \$74,999 in 2021USD, respectively. The omitted category for income is “Low Income” for columns (1)-(4). For column (1), we omit “Independent”; for column (2), we omit “Moderate”; for column (3), we omit “Other”; and for column (4), we omit (“Dem Nominee + “Other” + “Didn’t Vote”) x “Moderate.” The regressions are obtained via a survey-weighted generalized linear model using the GSS sampling structure. The Adj  $R^2$  is obtained via a weighted OLS regression, which yields similar coefficients to the survey-weighted GLM. \*p<0.1; \*\*p<0.05; \*\*\*p<0.01

## C Expanded Regressions - GSS 2021

We show in Tables [A.6](#) to [A.9](#) the expanded regressions shown in Tables [1](#) to [4](#) but for the GSS 2021 only. The expanded tables display the coefficients for all the control variables.

Table A.6: Regressions on the determinants of redistribution preferences

	<i>Government Redistribution</i>			
	(1)	(2)	(3)	(4)
Female	-0.115 (0.109)	-0.169* (0.102)	0.124 (0.120)	-0.054 (0.113)
Age: 30 to 49	0.421*** (0.161)	0.365** (0.162)	0.202 (0.219)	0.158 (0.201)
Age: 50 to 69	0.764*** (0.167)	0.582*** (0.169)	0.388* (0.230)	0.195 (0.214)
Black	-0.273 (0.170)	-0.613*** (0.175)	0.021 (0.196)	-0.373* (0.192)
Hispanic	-0.494* (0.264)	-0.526** (0.217)	-0.494 (0.388)	-0.569 (0.430)
Asian, Pacific Islander, or Other	-0.170 (0.203)	-0.292* (0.169)	-0.130 (0.256)	-0.257 (0.240)
Indigenous American	-0.265 (0.287)	-0.326 (0.304)	-0.910** (0.372)	-0.952** (0.393)
Parent	0.021 (0.122)	-0.232* (0.123)	0.078 (0.149)	-0.185 (0.145)
College Degree	-0.140 (0.114)	-0.110 (0.103)	-0.180 (0.125)	-0.063 (0.119)
Employed	0.169 (0.136)	0.096 (0.129)	-0.040 (0.152)	-0.011 (0.145)
Unemployed	-0.444* (0.228)	-0.482** (0.202)	-0.624** (0.272)	-0.580** (0.255)
Upper Class	-0.034 (0.261)	0.063 (0.241)	0.253 (0.275)	0.223 (0.279)
Middle Income	0.211 (0.143)	0.202 (0.144)	0.043 (0.175)	0.010 (0.172)
High Income	0.420*** (0.145)	0.578*** (0.133)	0.519*** (0.164)	0.479*** (0.155)
Republican	1.420*** (0.151)			
Democrat	-1.053*** (0.117)			
Conservative		1.733*** (0.151)		
Liberal		-1.573*** (0.107)		
Trump			0.879*** (0.293)	
Clinton			-1.717*** (0.279)	
Didn't Vote			0.051 (0.597)	
Trump x Conservative				2.477*** (0.179)
Trump x Moderate				1.413*** (0.188)
Clinton x Liberal				-1.464*** (0.124)
<i>N</i>	1,774	1,762	1,202	1,172
Adj. $R^2$	0.24	0.28	0.35	0.40

*Notes:* The table shows regressions of political choices on taxation preferences. The dependent variable for columns (1)-(4) is the categorical variable “EQLWTH” of the GSS 2021, which asks respondents whether the government ought to reduce the differences between the rich and the poor, on a scale from 1 to 7, achieving the lowest value if the answer is “the government should reduce income differences” and the highest value if the answer is “the government should not concern itself with reducing income differences.” Regressions (1)-(4) all include controls for sex, age, race, self-perceived income class, being a parent, education, and employment status. “Middle Income” and “High Income” are defined as between \$40,000 and \$74,999 and above \$74,999 in 2021USD, respectively. The omitted category for income is “Low Income” for columns (1)-(4). For column (1), we omit “Independent”; for column (2), we omit “Moderate”; for column (3), we omit “Other”; and for column (4), we omit (“Clinton” + “Other” + “Didn’t Vote”) x “Moderate.” The regressions are obtained via a survey-weighted generalized linear model using the GSS sampling structure. The Adj  $R^2$  is obtained via a weighted OLS regression, which yields similar coefficients to the survey-weighted GLM. \* $p < 0.1$ ; \*\* $p < 0.05$ ; \*\*\* $p < 0.01$

Table A.7: Regressions on the determinants of tax levels

	<i>Level of Federal Income Tax</i>			
	(1)	(2)	(3)	(4)
Female	−0.063*	−0.053*	−0.061*	−0.061*
	(0.032)	(0.032)	(0.034)	(0.034)
Age: 30 to 49	−0.016	−0.009	0.021	0.018
	(0.052)	(0.051)	(0.065)	(0.066)
Age: 50 to 69	−0.069	−0.058	−0.024	−0.010
	(0.053)	(0.053)	(0.066)	(0.068)
Black	−0.079	−0.011	−0.257***	−0.207***
	(0.051)	(0.049)	(0.052)	(0.053)
Hispanic	0.097	0.117	−0.102	−0.070
	(0.100)	(0.107)	(0.120)	(0.123)
Asian, Pacific Islander, or Other	0.070	0.109*	0.072	0.066
	(0.068)	(0.066)	(0.082)	(0.081)
Indigenous American	−0.129	−0.104	−0.224***	−0.179**
	(0.082)	(0.086)	(0.085)	(0.086)
Parent	−0.023	−0.011	0.020	0.036
	(0.037)	(0.037)	(0.041)	(0.042)
College Degree	0.146***	0.146***	0.135***	0.123***
	(0.033)	(0.034)	(0.037)	(0.038)
Employed	−0.111***	−0.095**	−0.096**	−0.080*
	(0.039)	(0.040)	(0.044)	(0.043)
Unemployed	−0.128*	−0.109	−0.172**	−0.156*
	(0.072)	(0.073)	(0.080)	(0.083)
Upper Class	0.263**	0.229**	0.266***	0.264***
	(0.112)	(0.108)	(0.100)	(0.096)
Middle Income	−0.109**	−0.113***	−0.147***	−0.143***
	(0.043)	(0.044)	(0.052)	(0.051)
High Income	−0.114***	−0.136***	−0.178***	−0.172***
	(0.042)	(0.042)	(0.051)	(0.050)
Republican	−0.157***			
	(0.037)			
Democrat	0.092**			
	(0.038)			
Conservative		−0.029		
		(0.042)		
Liberal		0.233***		
		(0.043)		
Trump			−0.261***	
			(0.067)	
Clinton			0.056	
			(0.067)	
Didn't Vote			−0.129	
			(0.124)	
Trump x Conservative				−0.231***
				(0.045)
Trump x Moderate				−0.269***
				(0.045)
Clinton x Liberal				0.189***
				(0.051)
N	1,779	1,760	1,210	1,180
Adj. $R^2$	0.07	0.08	0.13	0.14

*Notes:* The table shows regressions of political choices on taxation preferences. The dependent variable for columns (1)-(4) is the categorical variable “TAX” of the GSS 2021, which asks respondents whether they consider the amount of federal income tax they have to pay as “too high,” “about right,” or “too low.” Regressions (1)-(4) all include controls for sex, age, race, self-perceived income class, being a parent, education, and employment status. “Middle Income” and “High Income” are defined as between \$40,000 and \$74,999 and above \$74,999 in 2021USD, respectively. The omitted category for income is “Low Income” for columns (1)-(4). For column (1), we omit “Independent”; for column (2), we omit “Moderate”; for column (3), we omit “Other”; and for column (4), we omit (“Clinton” + “Other” + “Didn’t Vote”) x “Moderate.” The regressions are obtained via a survey-weighted generalized linear model using the GSS sampling structure. The Adj  $R^2$  is obtained via a weighted OLS regression, which yields similar coefficients to the survey-weighted GLM. \*p<0.1; \*\*p<0.05; \*\*\*p<0.01

Table A.8: Regressions on the determinants of taxes on high incomes

	<i>Taxes on High Incomes</i>			
	(1)	(2)	(3)	(4)
Female	-0.006 (0.082)	0.026 (0.080)	-0.039 (0.088)	0.002 (0.088)
Age: 30 to 49	0.008 (0.140)	0.024 (0.131)	0.311** (0.157)	0.331** (0.156)
Age: 50 to 69	0.036 (0.145)	0.122 (0.140)	0.212 (0.153)	0.329** (0.158)
Black	-0.520*** (0.156)	-0.302** (0.142)	-0.658*** (0.162)	-0.432*** (0.154)
Hispanic	0.042 (0.242)	0.034 (0.234)	-0.015 (0.223)	-0.030 (0.263)
Asian, Pacific Islander, or Other	-0.223 (0.182)	-0.115 (0.166)	0.222 (0.245)	0.201 (0.233)
Indigenous American	0.141 (0.212)	0.236 (0.193)	0.048 (0.275)	0.118 (0.263)
Parent	0.006 (0.101)	0.165* (0.098)	-0.058 (0.106)	0.023 (0.108)
College Degree	0.366*** (0.090)	0.319*** (0.085)	0.358*** (0.094)	0.279*** (0.094)
Employed	-0.231** (0.105)	-0.189* (0.101)	-0.351*** (0.106)	-0.291*** (0.107)
Unemployed	0.120 (0.159)	0.175 (0.157)	-0.109 (0.164)	-0.030 (0.172)
Upper Class	0.234 (0.285)	0.046 (0.252)	-0.119 (0.303)	-0.136 (0.307)
Middle Income	0.177 (0.113)	0.185* (0.110)	0.270** (0.129)	0.333*** (0.129)
High Income	-0.037 (0.121)	-0.097 (0.112)	-0.182 (0.130)	-0.119 (0.132)
Republican	-0.544*** (0.114)			
Democrat	0.424*** (0.092)			
Conservative		-0.521*** (0.115)		
Liberal		0.898*** (0.093)		
Trump			-0.492** (0.199)	
Clinton			0.499** (0.193)	
Didn't Vote			-0.942*** (0.325)	
Trump x Conservative				-0.809*** (0.134)
Trump x Moderate				-0.564*** (0.136)
Clinton x Liberal				0.674*** (0.108)
N	1,198	1,190	822	802
Adj. $R^2$	0.11	0.16	0.21	0.22

*Notes:* The table shows regressions of political choices on taxation preferences. The dependent variable for columns (1)-(4) is the categorical variable “TAXRICH” of the GSS 2021, which asks respondents how they would describe taxes in America today for those with high incomes, on a scale from 1 to 5, achieving the lowest value if the answer is “much too high” and the highest value if the answer is “much too low.” Regressions (1)-(4) all include controls for sex, age, race, self-perceived income class, being a parent, education, and employment status. “Middle Income” and “High Income” are defined as between \$40,000 and \$74,999 and above \$74,999 in 2021USD, respectively. The omitted category for income is “Low Income” for columns (1)-(4). For column (1), we omit “Independent”; for column (2), we omit “Moderate”; for column (3), we omit “Other”; and for column (4), we omit (“Clinton” + “Other” + “Didn’t Vote”) x “Moderate.” The regressions are obtained via a survey-weighted generalized linear model using the GSS sampling structure. The Adj  $R^2$  is obtained via a weighted OLS regression, which yields similar coefficients to the survey-weighted GLM. \*p<0.1; \*\*p<0.05; \*\*\*p<0.01



Table A.9: Regressions on the determinants of share of taxes for high incomes

	<i>Tax Share of High Incomes</i>			
	(1)	(2)	(3)	(4)
Female	-0.030 (0.064)	-0.043 (0.062)	0.096 (0.074)	0.061 (0.070)
Age: 30 to 49	0.086 (0.112)	0.063 (0.108)	0.092 (0.145)	0.083 (0.132)
Age: 50 to 69	0.058 (0.114)	-0.010 (0.111)	0.090 (0.142)	0.015 (0.131)
Black	0.231* (0.134)	0.090 (0.125)	0.288*** (0.104)	0.141 (0.105)
Hispanic	-0.229 (0.143)	-0.207 (0.156)	-0.163 (0.137)	-0.185 (0.198)
Asian, Pacific Islander, or Other	0.099 (0.149)	0.029 (0.145)	0.252 (0.262)	0.253 (0.244)
Indigenous American	-0.376** (0.158)	-0.436*** (0.148)	-0.412** (0.186)	-0.484*** (0.175)
Parent	0.063 (0.076)	-0.057 (0.071)	-0.014 (0.088)	-0.120 (0.080)
College Degree	-0.176*** (0.067)	-0.135** (0.063)	-0.187** (0.083)	-0.136* (0.076)
Employed	0.202*** (0.078)	0.165** (0.075)	0.204*** (0.079)	0.164** (0.076)
Unemployed	-0.139 (0.118)	-0.153 (0.115)	-0.005 (0.160)	-0.053 (0.150)
Upper Class	0.197 (0.227)	0.314 (0.231)	0.424* (0.232)	0.458** (0.230)
Middle Income (40,000 to 74,999 USD)	-0.093 (0.094)	-0.096 (0.090)	-0.122 (0.095)	-0.164* (0.093)
High Income (>74,999 USD)	-0.045 (0.090)	0.001 (0.083)	0.127 (0.110)	0.093 (0.101)
Republican	0.394*** (0.083)			
Democrat	-0.278*** (0.074)			
Conservative		0.460*** (0.101)		
Liberal		-0.635*** (0.066)		
Trump			0.209 (0.136)	
Clinton			-0.510*** (0.130)	
Didn't Vote			0.301 (0.237)	
Trump x Conservative				0.633*** (0.113)
Trump x Moderate				0.333*** (0.094)
Clinton x Liberal				-0.590*** (0.078)
N	1,223	1,215	839	817
Adj. $R^2$	0.11	0.18	0.19	0.24

*Notes:* The table shows regressions of political choices on taxation preferences. The dependent variable for columns (1)-(4) is the categorical variable “TAXSHARE” of the GSS 2021, which asks respondents whether they think people with high incomes should pay a larger share of their income in taxes than those with low incomes, on a scale from 1 to 5, achieving the lowest value if the answer is “much larger share” and the highest value if the answer is “much smaller share.” Regressions (1)-(4) all include controls for sex, age, race, self-perceived income class, being a parent, education, and employment status. “Middle Income” and “High Income” are defined as between \$40,000 and \$74,999 and above \$74,999 in 2021USD, respectively. The omitted category for income is “Low Income” for columns (1)-(4). For column (1), we omit “Independent”; for column (2), we omit “Moderate”; for column (3), we omit “Other”; and for column (4), we omit (“Clinton” + “Other” + “Didn’t Vote”) x “Moderate.” The regressions are obtained via a survey-weighted generalized linear model using the GSS sampling structure. The Adj  $R^2$  is obtained via a weighted OLS regression, which yields similar coefficients to the survey-weighted GLM. \*p<0.1; \*\*p<0.05; \*\*\*p<0.01

## D Expanded Regressions - GSS 1987-2022

Tables [A.10](#) to [A.13](#) show the results from expanded regressions for government redistribution and the level of taxes for the GSS from 1987 to 2022. The first set of regressions contain no fixed effects while the second one includes year fixed effects. The expanded tables display the coefficients for all the control variables.

## D.1 No Fixed Effects

Table A.10: Regressions on the determinants of redistribution preferences

	<i>Government Redistribution</i>			
	(1)	(2)	(3)	(4)
Female	−0.221*** (0.031)	−0.240*** (0.030)	−0.232*** (0.036)	−0.218*** (0.036)
Age: 30 to 49	0.123*** (0.044)	0.062 (0.045)	0.101* (0.056)	0.087 (0.057)
Age: 50 to 69	0.264*** (0.047)	0.145*** (0.048)	0.202*** (0.059)	0.117* (0.061)
Black	−0.338*** (0.044)	−0.660*** (0.044)	−0.286*** (0.053)	−0.377*** (0.055)
Other	−0.327*** (0.059)	−0.417*** (0.059)	−0.205** (0.096)	−0.226** (0.091)
Parent	0.045 (0.036)	−0.009 (0.036)	0.080* (0.043)	0.010 (0.044)
College Degree	0.144*** (0.035)	0.202*** (0.034)	0.131*** (0.040)	0.158*** (0.038)
Employed	0.004 (0.038)	0.026 (0.037)	0.048 (0.045)	0.049 (0.044)
Unemployed	−0.253*** (0.084)	−0.264*** (0.084)	−0.246** (0.121)	−0.207* (0.124)
Upper Class	0.406*** (0.095)	0.435*** (0.091)	0.507*** (0.106)	0.448*** (0.085)
Middle Income	0.219*** (0.044)	0.205*** (0.046)	0.121** (0.056)	0.145** (0.058)
High Income	0.536*** (0.041)	0.570*** (0.042)	0.443*** (0.054)	0.434*** (0.055)
Republican	0.950*** (0.039)			
Democrat	−0.560*** (0.035)			
Conservative		0.955*** (0.044)		
Liberal		−0.924*** (0.043)		
GOP Nominee			0.590*** (0.071)	
Dem Nominee			−0.898*** (0.074)	
Didn't Vote			−0.079 (0.252)	
GOP Nominee x Conservative				1.726*** (0.052)
GOP Nominee x Moderate				0.750*** (0.045)
Dem Nominee x Liberal				−1.046*** (0.053)
<i>N</i>	22,686	22,188	15,455	14,502
Adj. $R^2$	0.15	0.14	0.18	0.22

*Notes:* The table shows regressions of political choices on taxation preferences. The dependent variable for columns (1)-(4) is the categorical variable “EQLWTH” of the GSS 1987 to 2022, which asks respondents whether the government ought to reduce the differences between the rich and the poor, on a scale from 1 to 7, achieving the lowest value if the answer is “the government should reduce income differences” and the highest value if the answer is “the government should not concern itself with reducing income differences.” Regressions (1)-(4) all include controls for sex, age, race, self-perceived income class, being a parent, education, and employment status. “Middle Income” and “High Income” are defined as between \$40,000 and \$74,999 and above \$74,999 in 2021USD, respectively. The omitted category for income is “Low Income” for columns (1)-(4). For column (1), we omit “Independent”; for column (2), we omit “Moderate”; for column (3), we omit “Other”; and for column (4), we omit (“Dem Nominee” + “Other” + “Didn't Vote”) x “Moderate.” The regressions are obtained via a survey-weighted generalized linear model using the GSS sampling structure. The Adj  $R^2$  is obtained via a weighted OLS regression, which yields similar coefficients to the survey-weighted GLM. \*p<0.1; \*\*p<0.05; \*\*\*p<0.01

Table A.11: Regressions on the determinants of tax levels

	<i>Level of Federal Income Tax</i>			
	(1)	(2)	(3)	(4)
Female	−0.068*** (0.009)	−0.069*** (0.009)	−0.232*** (0.036)	−0.079*** (0.011)
Age: 30 to 49	−0.068*** (0.012)	−0.064*** (0.012)	0.101* (0.056)	−0.063*** (0.017)
Age: 50 to 69	−0.070*** (0.013)	−0.061*** (0.013)	0.202*** (0.059)	−0.047** (0.018)
Black	−0.131*** (0.013)	−0.108*** (0.013)	−0.286*** (0.053)	−0.183*** (0.015)
Other	−0.018 (0.018)	−0.008 (0.018)	−0.205** (0.096)	−0.042 (0.026)
Parent	−0.004 (0.010)	0.005 (0.010)	0.080* (0.043)	0.005 (0.013)
College Degree	0.125*** (0.010)	0.115*** (0.010)	0.131*** (0.040)	0.126*** (0.012)
Employed	−0.072*** (0.011)	−0.073*** (0.011)	0.048 (0.045)	−0.084*** (0.014)
Unemployed	−0.072*** (0.025)	−0.066*** (0.025)	−0.246** (0.121)	−0.056 (0.035)
Upper Class	0.068** (0.028)	0.062** (0.028)	0.507*** (0.106)	0.040 (0.030)
Middle Income	−0.100*** (0.012)	−0.100*** (0.012)	0.121** (0.056)	−0.124*** (0.016)
High Income	−0.131*** (0.011)	−0.132*** (0.011)	0.443*** (0.054)	−0.148*** (0.015)
Republican	−0.063*** (0.011)			
Democrat	0.039*** (0.010)			
Conservative		−0.064*** (0.011)		
Liberal		0.116*** (0.013)		
GOP Nominee			−0.020 (0.018)	
Dem Nominee			0.124*** (0.019)	
Didn't Vote			0.103 (0.067)	
GOP Nominee x Conservative				−0.125*** (0.015)
GOP Nominee x Moderate				−0.072*** (0.013)
Dem Nominee x Liberal				0.156*** (0.017)
<i>N</i>	22,251	21,738	15,455	14,272
Adj. <i>R</i> <sup>2</sup>	0.04	0.04	0.06	0.07

*Notes:* The table shows regressions of political choices on taxation preferences. The dependent variable for columns (1)-(4) is the categorical variable “TAX” of the GSS 1987 to 2022, which asks respondents whether they consider the amount of federal income tax they have to pay as “too high,” “about right,” or “too low.” Regressions (1)-(4) all include controls for sex, age, race, self-perceived income class, being a parent, education, and employment status. “Middle Income” and “High Income” are defined as between \$40,000 and \$74,999 and above \$74,999 in 2021USD, respectively. The omitted category for income is “Low Income” for columns (1)-(4). For column (1), we omit “Independent”; for column (2), we omit “Moderate”; for column (3), we omit “Other”; and for column (4), we omit (“Dem Nominee” + “Other” + “Didn’t Vote”) x “Moderate.” The regressions are obtained via a survey-weighted generalized linear model using the GSS sampling structure. The Adj *R*<sup>2</sup> is obtained via a weighted OLS regression, which yields similar coefficients to the survey-weighted GLM. \*p<0.1; \*\*p<0.05; \*\*\*p<0.01

## D.2 With Fixed Effects

Table A.12: Regressions on the determinants of redistribution preferences

	<i>Government Redistribution</i>			
	(1)	(2)	(3)	(4)
Female	-0.2175*** (0.0389)	-0.2374*** (0.0355)	-0.2295*** (0.0524)	-0.2139*** (0.0434)
Age: 30 to 49	0.1318*** (0.0463)	0.0695 (0.0438)	0.0761 (0.0592)	0.0656 (0.0559)
Age: 50 to 69	0.3050*** (0.0638)	0.1844*** (0.0536)	0.1988** (0.0725)	0.1316** (0.0583)
Black	-0.3207*** (0.0595)	-0.6445*** (0.0538)	-0.2716*** (0.0880)	-0.3394*** (0.0800)
Other	-0.2858*** (0.0432)	-0.3743*** (0.0419)	-0.1725 (0.1245)	-0.1772 (0.1102)
Parent	0.0282 (0.0289)	-0.0245 (0.0346)	0.0672 (0.0442)	-0.0032 (0.0436)
College Degree	0.1702** (0.0610)	0.2247*** (0.0612)	0.1460** (0.0655)	0.1785*** (0.0557)
Employed	-0.0074 (0.0362)	0.0147 (0.0386)	0.0258 (0.0442)	0.0307 (0.0417)
Unemployed	-0.2275*** (0.0764)	-0.2390*** (0.0721)	-0.2530* (0.1411)	-0.2061 (0.1452)
Upper Class	0.4138*** (0.0773)	0.4438*** (0.0696)	0.5151*** (0.0997)	0.4496*** (0.0668)
Middle Income	0.2100*** (0.0617)	0.1941*** (0.0621)	0.1213 (0.0820)	0.1411 (0.0907)
High Income	0.5246*** (0.0514)	0.5549*** (0.0489)	0.4342*** (0.0706)	0.4238*** (0.0746)
Republican	0.9366*** (0.0630)			
Democrat	-0.5713*** (0.0822)			
Conservative		0.9572*** (0.0790)		
Liberal		-0.9089*** (0.1067)		
Republican Nominee			0.7521*** (0.1052)	
Democrat Nominee			-0.7737*** (0.1466)	
Didn't Vote			0.1054 (0.2576)	
GOP Nominee x Conservative				1.782*** (0.1051)
GOP Nominee x Moderate				0.8299*** (0.0952)
Dem Nominee x Liberal				-0.9751*** (0.0892)
Year fixed effects	Yes	Yes	Yes	Yes
<i>N</i>	22,686	22,188	15,455	14,502
Adj. <i>R</i> <sup>2</sup>	0.04	0.04	0.05	0.06

*Notes:* The table shows regressions of political choices on taxation preferences. The dependent variable for columns (1)-(4) is the categorical variable “EQLWTH” of the GSS 1987 to 2022, which asks respondents whether the government ought to reduce the differences between the rich and the poor, on a scale from 1 to 7, achieving the lowest value if the answer is “the government should reduce income differences” and the highest value if the answer is “the government should not concern itself with reducing income differences.” Regressions (1)-(4) all include controls for sex, age, race, self-perceived income class, being a parent, education, and employment status. “Middle Income” and “High Income” are defined as between \$40,000 and \$74,999 and above \$74,999 in 2021USD, respectively. The omitted category for income is “Low Income” for columns (1)-(4). For column (1), we omit “Independent”; for column (2), we omit “Moderate”; for column (3), we omit “Other”; and for column (4), we omit (“Dem Nominee” + “Other” + “Didn’t Vote”) x “Moderate.” The regressions are obtained via a survey-weighted generalized linear model using the GSS sampling structure. \**p*<0.1; \*\**p*<0.05; \*\*\**p*<0.01

Table A.13: Regressions on the determinants of redistribution preferences

	<i>Level of Federal Income Tax</i>			
	(1)	(2)	(3)	(4)
Female	-0.0683*** (0.0104)	-0.0688*** (0.0106)	-0.0797*** (0.0113)	-0.0804*** (0.0116)
Age: 30 to 49	-0.0655*** (0.0088)	-0.0618*** (0.0101)	-0.0602*** (0.0148)	-0.0581*** (0.0164)
Age: 50 to 69	-0.0764*** (0.0088)	-0.0662*** (0.0085)	-0.0628*** (0.0159)	-0.0493*** (0.0163)
Black	-0.1350*** (0.0133)	-0.1111*** (0.0138)	-0.1972*** (0.0139)	-0.1894*** (0.0135)
Other	-0.0299 (0.0194)	-0.0201 (0.0213)	-0.0574 (0.0338)	-0.0468 (0.0317)
Parent	-0.0028 (0.0098)	0.0058 (0.0096)	-0.0033 (0.0106)	0.0058 (0.0104)
College Degree	0.1197*** (0.0097)	0.1101*** (0.0090)	0.1342*** (0.0116)	0.1238*** (0.0106)
Employed	-0.0706*** (0.0115)	-0.0714*** (0.0101)	-0.0809*** (0.0098)	-0.0824*** (0.0114)
Unemployed	-0.0817*** (0.0252)	-0.0757*** (0.0253)	-0.0516 (0.0378)	-0.0653 (0.0380)
Upper Class	0.0811* (0.0412)	0.0753* (0.0413)	0.0635 (0.0423)	0.0542 (0.0472)
Middle Income	-0.0938*** (0.0090)	-0.0934*** (0.0078)	-0.1171*** (0.0128)	-0.1185*** (0.0135)
High Income	-0.1316*** (0.0112)	-0.1329*** (0.0105)	-0.1500*** (0.0183)	-0.1508*** (0.0164)
Republican	-0.0609*** (0.0146)			
Democrat	0.0402*** (0.0100)			
Conservative		-0.0611*** (0.0132)		
Liberal		0.1143*** (0.0186)		
Republican Nominee			-0.0534 (0.0319)	
Democrat Nominee			0.0963*** (0.0243)	
Didn't Vote			0.0563 (0.0517)	
GOP Nominee x Conservative				-0.1331*** (0.0229)
GOP Nominee x Moderate				-0.0861*** (0.0222)
Dem Nominee x Liberal				0.1488*** (0.0147)
Year fixed effects	Yes	Yes	Yes	Yes
<i>N</i>	22,251	21,738	15,202	14,272
Adj. <i>R</i> <sup>2</sup>	0.03	0.03	0.04	0.05

*Notes:* The table shows regressions of political choices on taxation preferences. The dependent variable for columns (1)-(4) is the categorical variable “TAX” of the GSS 1987 to 2022, which asks respondents whether they consider the amount of federal income tax they have to pay as “too high,” “about right,” or “too low.” Regressions (1)-(4) all include controls for sex, age, race, self-perceived income class, being a parent, education, and employment status. “Middle Income” and “High Income” are defined as between \$40,000 and \$74,999 and above \$74,999 in 2021USD, respectively. The omitted category for income is “Low Income” for columns (1)-(4). For column (1), we omit “Independent”; for column (2), we omit “Moderate”; for column (3), we omit “Other”; and for column (4), we omit (“Dem Nominee” + “Other” + “Didn’t Vote”) x “Moderate.” The regressions are obtained via a survey-weighted generalized linear model using the GSS sampling structure. \*p<0.1; \*\*p<0.05; \*\*\*p<0.01