Appendix C: Methodological Appendix

Table A1: Interviewees’ Attitudes about Taxes

The following tables compare the interviewees’ responses to common tax-related survey questions to similar questions asked in nationally representative surveys.

|  |  |  |
| --- | --- | --- |
| Are lower income people paying their fair share in taxes, too much or too little?[[1]](#footnote-1) | **Gallup (2013)** | **MTurk Interviewees** |
| “Too little”: 19% | 24% |
| “Fair share”: 37 | 30 |
| “Too much”: 40 | 41 |

|  |  |  |
| --- | --- | --- |
| Are upper income people paying their fair share in taxes, too much or too little?[[2]](#footnote-2) | **Gallup (2013)** | **MTurk Interviewees** |
| “Too little”: 61% | 59% |
| “Fair share”: 26 | 24 |
| “Too much”: 11 | 11 |

|  |  |  |
| --- | --- | --- |
| “Do you think that people in the government waste a lot of the money we pay in taxes, waste some of it, or don’t waste very much of it?” | **CNN/ORC (2011)** | **MTurk Interviewees** |
| “A lot of money”: 73% | 62% |
| “Some money”: 23 | 35 |
| “Not much money”: 4 | 3 |

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

|  |  |  |
| --- | --- | --- |
| “Do you think that people with high incomes should pay a larger share of their income in taxes than those with low incomes, the same share, or a smaller share?” | **General Social Survey (2000)** | **MTurk Interviewees** |
| “Much larger”/ “Larger”: 63.6% | 65% |
| “The same share”: 34 | 32 |
| “Smaller” or “Much smaller”: 2.4 | 3 |

Table A2: Republicans’ Higher Support for the Moral Necessity of Taxpaying

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Variable** | **Estimate**  **(SE)** |  | **Estimate**  **(SE)** |  | **Estimate**  **(SE)** |  |
| (Intercept) | 0.260 |  | 0.592 | \* | 0.286 |  |
|  | 0.140 |  | 0.189 |  | 0.200 |  |
| Female | 0.416 | \* | 0.419 | \* | 0.359 | \* |
|  | 0.071 |  | 0.073 |  | 0.074 |  |
| Age | 0.004 |  | 0.005 | \* | 0.004 |  |
|  | 0.002 |  | 0.002 |  | 0.002 |  |
| Education | 0.070 | \* | 0.079 | \* | 0.075 | \* |
|  | 0.023 |  | 0.024 |  | 0.024 |  |
| White | -0.043 |  | -0.101 |  | -0.074 |  |
|  | 0.084 |  | 0.087 |  | 0.089 |  |
| Hispanic | -0.135 |  | -0.197 |  | -0.255 | \* |
|  | 0.106 |  | 0.109 |  | 0.110 |  |
| Household Income | 0.012 |  | 0.012 |  | 0.012 |  |
|  | 0.017 |  | 0.018 |  | 0.018 |  |
| Republican | 0.456 | \* | 0.343 | \* | 0.303 | \* |
|  | 0.077 |  | 0.085 |  | 0.085 |  |
| Ideology |  |  | -0.098 | \* | -0.072 |  |
|  |  |  | 0.040 |  | 0.041 |  |
| Attends services |  |  |  |  | 0.118 | \* |
|  |  |  |  |  | 0.023 |  |

“Do you personally believe that not reporting all income on your taxes is morally acceptable, morally wrong, or is it not a moral issue?”[[3]](#footnote-3)

Logit regression of answering “morally wrong.” \* p < .05

Tables A3-A7 report regression results from my Q14 survey of 1000 U.S. adults. conducted November 5-19th, 2014. The survey is an opt-in panel from the survey firm Qualtrics. To match the U.S. adult population, the population was balanced in terms of gender, partisanship and education, and the results weighted in terms of age, race, household income, and region. Open-ended answers were coded by a single coder. Variables are operationalized as follows:

* *Age* is measured in years.
* *Education* is a six-point scale from less than a high school education through a graduate degree.
* *Household income* is a nineteen-point scale from less than $10,000 a year to over $150,000 a year.
* *Political knowledge* is a three-point scale measuring whether the respondent could accurately identify the majority party in the House of Representatives, the more conservative of the two parties, and the Chief Justice of the Supreme Court.
* *Political ideology* is a seven-point scale from “extremely liberal” to “extremely conservative.”
* *Seeks Political Information* is a four-point scale from 1, for those who never seek political information, to 4, for those who frequently seek political information.
* *Political efficacy* is a five-point scale for agreement with the statement “People like me have much to say about government.”
* *Political knowledge* is a three-point scale measuring whether the respondent could accurately identify the majority party in the House of Representatives, the more conservative of the two parties, and the Chief Justice of the Supreme Court.
* *Employed* is an indicator variable for whether the respondent works full or part time outside the home for a wage.
* *White* is an indicator variable for whether the respondent described him- or herself as white and not Hispanic.
* *Self-described taxpayer* is an indicator variable for whether the respondent answered “yes” to the question “Are you a taxpayer?”
* *Estimate of the taxpaying population* measures the answer to the question “What percentage of U.S. adults do you think pay taxes?” The answer is recorded as a fraction, from 0 to 1.
* *Feelings about the federal government* is the result of a standard “feeling thermometer” question regarding the federal government running from unfavorable/cold to favorable/warm. The answer is recorded as a fraction, from 0 to 1.
* The following variables are indicator variables: *male*, *married*, *homeowner*, and *Republican*, *conservative, college graduate*.

Table A3: Estimating the Taxpaying Population

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Variable** | **Estimate**  **(SE)** |  | **Estimate**  **(SE)** |  |
| (Intercept) | 0.48 | \* | 0.61 | \* |
|  | (0.12) |  | (0.21) |  |
| Age | 0.00 |  | 0.00 |  |
|  | (0.00) |  | (0.00) |  |
| Male | -0.28 | \* | -0.20 | \* |
|  | (0.06) |  | (0.06) |  |
| Education | 0.02 |  | 0.02 |  |
|  | (0.02) |  | (0.02) |  |
| Married | -0.07 |  | -0.07 |  |
|  | (0.07) |  | (0.07) |  |
| Employed | 0.08 |  | 0.07 |  |
|  | (0.07) |  | (0.07) |  |
| Homeowner | -0.04 |  | -0.06 |  |
|  | (0.08) |  | (0.08) |  |
| Household Income | -0.02 | \* | 0.00 |  |
|  | (0.01) |  | (0.01) |  |
| Republican | -0.28 | \* | 0.26 |  |
|  | (0.07) |  | (0.20) |  |
| Self-Described Taxpayer |  |  | 0.34 | \* |
|  |  |  | (0.13) |  |
| EITC Recipient |  |  |  |  |
|  |  |  |  |  |
| Political Ideology |  |  | -0.05 | \* |
|  |  |  | (0.02) |  |
| Political Efficacy |  |  | -0.03 |  |
|  |  |  | (0.03) |  |
| Political Knowledge |  |  | -0.07 | \* |
|  |  |  | (0.03) |  |
| Seeks Political Information |  |  | 0.02 |  |
|  |  |  | (0.04) |  |
| Republican x Seeks Political Information |  |  | -0.17 | \* |
|  |  |  | (0.07) |  |

“What percentage of adults in the United States do you think are taxpayers?”

Fractional Logit. \*: p < .05

Table A4: Correlates of Describing Oneself as a Taxpayer

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Variable** | **Estimate**  **(SE)** |  | **Estimate**  **(SE)** |  | **Estimate (SE)** |  |
| (Intercept) | -1.34 |  | -4.47 | \* | -1.31 | \* |
|  | (0.40) |  | (1.01) |  | 0.42 |  |
| Age | 0.03 |  | 0.03 | \* | 0.03 | \* |
|  | (0.01) |  | (0.01) |  | 0.01 |  |
| Male | -0.12 |  | -0.13 |  | -0.17 |  |
|  | (0.24) |  | (0.37) |  | 0.25 |  |
| Education | -0.14 |  | -0.32 | \* | -0.12 |  |
|  | (0.10) |  | (0.16) |  | 0.10 |  |
| Married | 1.18 | \* | 1.16 | \* | 1.14 | \* |
|  | (0.30) |  | (0.44) |  | 0.31 |  |
| Employed | 1.85 | \* | 2.59 | \* | 1.93 | \* |
|  | (0.30) |  | (0.52) |  | 0.32 |  |
| Homeowner | 0.77 | \* | 0.86 | \* | 0.83 | \* |
|  | (0.28) |  | (0.43) |  | 0.30 |  |
| Household Income | 0.18 | \* | 0.20 | \* | 0.16 | \* |
|  | (0.03) |  | (0.04) |  | 0.03 |  |
| Republican | 0.44 |  | -0.86 |  | -0.90 |  |
|  | (0.36) |  | (0.59) |  | 0.71 |  |
| Household Income x Republican |  |  |  |  | 0.17 | \* |
|  |  |  |  |  | 0.09 |  |
| Political Ideology |  |  | 0.43 | \* |  |  |
|  |  |  | (0.13) |  |  |  |
| Political Efficacy |  |  | 0.36 | \* |  |  |
|  |  |  | (0.18) |  |  |  |
| Political Knowledge |  |  | 0.21 |  |  |  |
|  |  |  | (0.20) |  |  |  |
| Seeks Political Information |  |  | 0.40 | \* |  |  |
|  |  |  | (0.21) |  |  |  |

“Are you a taxpayer?”

Logit, \*: p < .05

Table A5: Conservatives Think First of the Income Tax

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Variable** | **Estimate**  **(SE)** |  | **Estimate**  **(SE)** |  |
| Intercept | -0.73 | \* | -1.55 | \* |
|  | (0.30) |  | (0.41) |  |
| Republican | 0.34 | \* | -0.14 |  |
|  | (0.17) |  | (0.21) |  |
| Household Income | -0.01 |  | -0.02 |  |
|  | (0.02) |  | (0.02) |  |
| Employed | 0.01 |  | 0.04 |  |
|  | (0.16) |  | (0.17) |  |
| Education | -0.02 |  | -0.01 |  |
|  | (0.06) |  | (0.05) |  |
| Age | 0.01 |  | -0.01 |  |
|  | (0.01) |  | (0.01) |  |
| White | 0.26 |  | 0.14 |  |
|  | (0.17) |  | (0.17) |  |
| Political Ideology |  |  | 0.22 | \* |
|  |  |  | (0.06) |  |

“When you hear the word *taxes*, what comes to mind?”

Open-ended responses coded for reference to the income tax.

Logit, \*: p < .05

Table A6: Welfare Opposition and Perceptions of the Taxpaying Population

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Estimate**  **(SE)** |  | **Estimate**  **(SE)** |  | **Estimate**  **(SE)** |  | **Estimate**  **(SE)** |  |
| (Intercept) | -2.39 | \* | -1.81 | \* | -1.72 | \* | -4.78 | \* |
|  | (0.48) |  | (0.60) |  | (0.61) |  | (1.98) |  |
| Republican | 0.70 | \* | 0.78 | \* | 0.76 | \* | 0.76 | \* |
|  | (0.20) |  | (0.22) |  | (0.22) |  | (0.22) |  |
| Political Ideology | 0.19 | \* | 0.21 | \* | 0.20 | \* | 0.22 | \* |
|  | (0.06) |  | (0.07) |  | (0.07) |  | (0.07) |  |
| Estimate of the Taxpaying Population | -1.06 | \* | -1.43 | \* | -1.36 | \* | 3.31 |  |
|  | (0.38) |  | (0.42) |  | (0.42) |  | (2.73) |  |
| Self-Described Taxpayer | 1.16 | \* | 0.84 | . | 0.91 | \* | 3.93 | \* |
|  | (0.38) |  | (0.45) |  | (0.46) |  | (1.95) |  |
| Male |  |  | -0.84 | \* | -0.84 | \* | -0.86 | \* |
|  |  |  | (0.17) |  | (0.17) |  | (0.18) |  |
| Education |  |  | -0.04 |  | -0.04 |  | -0.05 |  |
|  |  |  | (0.06) |  | (0.06) |  | (0.06) |  |
| Household Income |  |  | 0.06 | \* | 0.06 | \* | 0.07 | \* |
|  |  |  | (0.02) |  | (0.02) |  | (0.02) |  |
| Employed |  |  | 0.39 | \* | 0.38 | \* | 0.40 | \* |
|  |  |  | (0.18) |  | (0.18) |  | (0.18) |  |
| Seeks Political Information |  |  | -0.25 | \* | -0.24 | \* | -0.25 | \* |
|  |  |  | (0.09) |  | (0.09) |  | (0.09) |  |
| Feelings about the Federal Government | |  |  |  | -0.48 |  |  |  |
|  |  |  |  |  | (0.38) |  |  |  |
| Estimate of the Taxpaying Population  \*Self-Described Taxpayer |  |  |  |  |  |  | -4.95 | . |
|  |  |  |  |  |  |  | (2.76) |  |

“What are you upset that your tax dollars pay for?”

Open-ended responses coded for reference to social safety net programs targeted to the poor.

Logit, \*: p < .05, .: p<.1

Table A7: Estimates of Waste Are Higher   
Among Those Defining Waste as “Programs They Dislike”[[4]](#footnote-4)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | **1** |  | **2** |  |
|  | (Intercept) | 0.28 |  | 0.21 | \* |
|  |  | (0.11) |  | (0.11) |  |
|  | |  |  |  |  |
| *Demographics* | |  |  |  |  |
|  | College graduate | -0.57 | \* | -0.50 | \* |
|  |  | (0.11) |  | (0.09) |  |
|  | White | 0.03 |  | 0.04 |  |
|  |  | (0.08) |  | (0.08) |  |
|  | Republican | 0.21 | \* | 0.26 | \* |
|  |  | (0.11) |  | (0.11) |  |
|  | Conservative | 0.24 | \* | 0.19 | \* |
|  |  | (0.10) |  | (0.10) |  |
|  | Income | 0.00 |  | 0.00 |  |
|  |  | (0.01) |  | (0.01) |  |
|  | Male | -0.32 | \* | -0.31 | \* |
|  |  | (0.07) |  | (0.07) |  |
|  | |  |  |  |  |
| *Definitions of waste* | |  |  |  |  |
|  | “disliked programs” |  |  | 0.25 | \* |
|  |  |  |  | (0.08) |  |
|  | “inefficiency” |  |  | -0.16 |  |
|  |  |  |  | (0.12) |  |
|  | “overpayment” |  |  | -0.40 | \* |
|  |  |  |  | (0.14) |  |
|  | “perks” |  |  | 0.23 |  |
|  |  |  |  | (0.10) |  |
|  | partisan comment |  |  | -0.18 |  |
|  |  |  |  | (0.17) |  |

Beta regression: \* p<.05

**Table A8: Correlates of Respondents’ Estimates of Foreign Aid[[5]](#footnote-5)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **1** |  | **2** |  |
| Intercept | -0.78 | \* | -0.69 | \* |
|  | (0.10) |  | (0.15) |  |
| College graduate | -0.44 | \* | -0.45 | \* |
|  | (0.05) |  | (0.08) |  |
| White | -0.28 | \* | -0.52 | \* |
|  | (0.05) |  | (0.07) |  |
| Party (more Republican) | 0.01 |  | 0.02 |  |
|  | (0.02) |  | (0.02) |  |
| Ideology (more conservative) | 0.11 | \* | 0.06 |  |
|  | (0.03) |  | (0.05) |  |
| Income | -0.02 |  | -0.02 |  |
|  | (0.01) |  | (0.02) |  |
| Male | -0.41 | \* | -0.40 | \* |
|  | (0.04) |  | (0.07) |  |
| Agrees U.S. should take “the leading role in world affairs.” | 0.13 | \* | 0.23 | \* |
|  | (0.02) |  | (0.04) |  |
| Describes foreign aid as military spending |  |  | 0.44 | \* |
|  |  |  | (0.10) |  |

“Just your best guess, what percentage of the federal budget is spent on foreign aid?”

Beta regression: \* = p<.05

1. Gallup: “As I read off some different groups, please tell me if you think they are paying their fair share, too much, or paying too little. How about… lower-income people?” MTurk: “For these different groups, please tell me if you think they are paying their fair share in federal taxes, paying too much or paying too little? …Lower income people” [↑](#footnote-ref-1)
2. Gallup: “As I read off some different groups, please tell me if you think they are paying their fair share, too much, or paying too little. How about… upper-income people?” MTurk: “For these different groups, please tell me if you think they are paying their fair share in federal taxes, paying too much or paying too little? …Upper income people” [↑](#footnote-ref-2)
3. Pew Research Center for the People & the Press Political Survey, April 2013. The outcome is a dummy variable for respondents describing “not reporting all income on your taxes” as “morally wrong.” Republican, female, white and Hispanic are also dummy variables. Age is in years. Education: 8-point scale from less than high school to post graduate degree. Household income: 8-pt scale from less than $10,000 to more than $150,000. Ideology: 5-pt scale, 1: very conservative; 5: very liberal. Attends services: 6-pt scale, 0: never, 5: more than once a week. [↑](#footnote-ref-3)
4. See Chapter 5 for a detailed discussion of each definition of waste. [↑](#footnote-ref-4)
5. Kaiser US Role in Global Health Survey, February 2012. *Income* is measured on an eight-point scale from “less than $20,000” to “$150,000 or more.” *Party ID* is measured on a 5-point scale from 1, strong Democrat, to 5, strong Republican. *Ideology* is measured on an 3-point scale from 1, liberal to 3, conservative. All other variables are indicator variables. [↑](#footnote-ref-5)