**APPENDIX B**

**SURVEY INSTRUMENT AND INTERVIEW GUIDE**

*SURVEY INSTRUMENT*

1. Do you regard the income tax that you will have to pay this year as fair? \*
2. 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? \*
3. Which of the following bothers you most about taxes? [randomized order] (The large amount I pay / The complexity / The feeling that some people get away with not paying their fair share / None of the above / Not sure / no opinion) \*
4. 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 / Middle income people / Upper income people / Corporations / Small businesses) \*
5. Do you think that people with high incomes should pay a larger percentage of their income in taxes than those with low incomes, the same percentage, or a smaller percentage? \*
6. When deciding who to vote for, how important is a candidate's tax policy? (Very important / Somewhat important / Not very important / Not sure / no opinion) \*
7. What is the worst tax -- that is, the least fair? [randomized order] (Federal income tax / Federal Social Security tax / State income tax / State sales tax / Local property tax) \*
8. What is the best tax -- that is, the most fair? [randomized order] (Federal income tax / Federal Social Security tax / State income tax / State sales tax / Local property tax) \*
9. Do you happen to know what job or political office is now held by Joe Biden? [randomized order] (Vice President / President / Chief Justice of the Supreme Court / Don’t know / Not sure) \*
10. Do you happen to know which party had the most members in the House of Representatives in Washington? [randomized order] (Democratic Party / Republican Party / Don’t know / Not sure) \*
11. Which one of the parties is more conservative than the other at the national level? (Democratic Party / Republican Party / Don’t know / Not sure) \*
12. How often do you get news from the following sources: newspapers, TV, radio, online (daily, regularly, occasionally, rarely, never)? [If not never:] Which particular news sources do use most often? \*
13. In which state do you live?
14. What is your zip code? \*\*
15. What is your gender?
16. What is your current age?
17. What is your race/ethnicity? Check all that apply.
18. Generally speaking, do you usually think of yourself as a Republican, a Democrat, an Independent or what? [If D or R]: Would you call yourself a strong [Democrat/Republican] or a not very strong [Democrat/Republican]? [If Independent:] Do you think of yourself as closer to the Democratic or Republican Party?
19. What is the highest level of education you have completed?
20. What is your combined annual household income?
21. Are you currently employed? (Full-time employed / Part-time employed / Retired / Self-employed / Unemployed and seeking employment / Unemployed and not currently seeking employment) \*\*
22. Are you a U.S. citizen?
23. Do you own your home?
24. Do you attend religious services every week, almost every week, once or twice a month, a few times a year, or never?
25. Are you a current or former member of the U.S. military?
26. Would you be willing to participate in a one-hour phone interview about taxation? Participants will be paid $15 for their time. [If yes:] Please enter a valid email address, so that you can be contacted if you are selected for an interview.

\* Asked in Rounds 1 and 3

\*\* Asked in Round 3 only

*INTERVIEW GUIDE*

I’m a graduate student, studying what Americans think about taxes. As we discussed, the transcript of your interview will be kept confidential, without your name attached, and the recording will be destroyed when my research is complete. The interview should take a little less than one hour. Any questions?

1. Tell me a little about yourself.

Before we get to the specific questions, I’d like to get some first impressions.

1. When you hear the word “taxes,” what does it make you think about?
2. When did you last pay any kind of tax?
3. Which tax makes up the biggest part of your budget?
4. A lot of times, you pay a tax and don’t think much about it. But can you remember a specific experience with taxation that made you really think about taxes?
5. Imagine a “taxpayer” – what comes to mind? Do you tend to think of yourself as a taxpayer?

Ok. Now I’d like to ask you some questions about different kinds of taxes.

1. What about taxes like sales tax and the gas tax?
2. What about income taxes?
3. (If not yet answered:) When it comes to the income tax, do you think everyone should pay the same percentage of their income, or should people with more money pay a higher percentage of their income?
4. (if question of earning money raised) What does it mean, to you, to earn money? (if work mentioned) What does it mean to work hard?
5. There are also payroll taxes that you have probably seen on your paystub, the taxes that pay for Social Security and Medicare. What do you think of those taxes?
6. What do you think about property taxes?
7. Is there another kind of tax you pay that I haven’t mentioned?
8. Thinking of all the different kinds of taxes, which is the best? Which is the worst? Why?
9. Let’s put aside practical concerns for a minute and think about principles. If implementation weren’t a problem, and if people didn’t try and game the system, what tax would be fairest?
10. Do you think most people pay about the right amount in taxes, too little, or too much? Who pays too little in taxes? Who pays too much? People who don’t pay taxes?
11. Have you ever thought about taxes in the state you live in now, compared to in other places?

Now we’ve talked about where tax money comes from, I’d like to talk a little about where that money goes.

1. What are you glad your tax dollars pay for? [for each item:] why is it important to you to pay for [item]? What upsets you about where your tax dollars go? how much of every dollar spent on things you like / dislike?
2. This is just a personal opinion, but about how much of every dollar do you think the government wastes? [when you were thinking of government waste, what came to your mind?]
3. Do you feel you personally have benefitted from the tax dollars you’ve paid?
4. Are there people who benefit more than their share from government spending? Who?

[Responsibility/taxation]

1. If someone can find a legal way to avoid paying much in taxes, is it ethically right to do so?
2. (If responsibility has been mentioned:) We’ve been talking about responsibility. If taxpaying is a responsibility, a responsibility to who?
3. (If not mentioned:) Do you think of taxpaying as a responsibility? (If yes:) A responsibility to who?
4. If paying your taxes is part of your responsibility to (respondent’s answer, e.g, the country, ourselves), what other responsibilities (e.g. we have to each other / to our country)?
5. If someone wanted to make the tax system better, how do you think they could go about doing that in your local community?

Now let’s talk a little about the income tax-paying process.

1. How do you feel when you are filling out your income taxes? What about afterwards?
2. When you think of the IRS, what do you imagine?
3. Ever been audited? Know anyone who has?

Ok, I have one last question for you.

1. As you know, I’m studying Americans’ views of taxation, and my plan is to eventually write a book. If it were your book, what would be the most important chapter?