

A-5.1 Background questions (same for all surveys)

1. What is your gender?

Male; Female

2. What is your age?

3. What was your TOTAL household income, before taxes, last year?

\$0-\$9999; \$10000-\$14999; \$15000-\$19999; \$20000-\$29999; \$30000-\$39999; \$40000-\$49999; \$50000-\$69999; \$70000-\$89999; \$90000-\$109999; \$110000-\$149999; \$150000-\$199999; \$200000+

4. Were you born in the United States?

Yes; No

5. In which ZIP code do you live?

6. Please indicate your marital status

Single; Married; Legally separated or divorced; Widowed

7. How many children do you have?

I do not have children; 1; 2; 3; 4; 5 or more

8. *Screening Question 1.* Most modern theories of decision making recognize that decisions do not take place in a vacuum. Individual preferences and knowledge, along with situational variables can greatly impact the decision process. To demonstrate that you've read this much, just go ahead and select both strongly agree and strongly disagree among the alternatives below, no matter what your opinion is.

Do you agree or disagree with the following statement: "It is easy to find accurate and reliable information in the media these days."

Strongly agree; Agree; Disagree; Strongly disagree

9. How would you describe your ethnicity/race?

European American/White; African American/Black; Hispanic/Latino; Asian/Asian American; Mixed race; Other (please specify)

10. Which category best describes your highest level of education?

Primary education or less; Some High School; High School degree/GED; Some College; 2-year College Degree; 4-year College Degree; Master's Degree; Doctoral Degree; Professional Degree (JD, MD, MBA)

11. (If highest level of education superior to "High School" to 10) What is/was your field of study in college? If multiple degrees apply, please select the field corresponding to your last degree.

Accounting/bookkeeping; Administrative science/public administration; Advertising; Agriculture/ horticulture; Allied health; Anthropology; Architecture; Art; Aviation/aeronautics; Biology; Business administration; Chemistry; Child/human/family development; Comm. disorders; Communications/speech; Computer science; Counseling; Criminology/criminal justice; Dance; Dentistry; Economics; Education; Educational administration; Electronics; Engineering; English; Environmental science/ecology;

Ethnic studies; Fashion; Finance; Fine arts; Food science/nutrition/culinary arts; Foreign language; Forestry; General sciences; General studies; Geography; Geology; Gerontology; Health; History; Home economics; Human services/human resources; Humanities; Industrial relations; Industry and technology; Information technology; Journalism; Law; Law enforcement; Liberal arts; Library science; Marketing; Mathematics; Mechanics/machine trade; Medicine; Music; Nursing; Other; Other vocational; Parks and recreation; Pharmacy; Philosophy; Physical education; Physics; Political science/international relations; Psychology; Public relations; Social sciences; Social work; Sociology; Special education; Statistics/biostatistics; Television/film; Textiles/cloth; Theater arts; Theology; Urban and regional planning; Veterinary medicine; Visual arts/graphic design/design and drafting; Other

12. What is your current employment status?

Full-time employee; Part-time employee; Self-employed or small business owner; Unemployed and looking for work; Student; Not currently working and not looking for work; Retiree

13. (If “Full-time employee”, “Part-time employee”, or “Self-employed or small business owner” to 12) Which category best describes your main occupation?

Managers; Professionals; Technicians and associate professionals; Clerical support workers; Service and sales workers; Agricultural workers; Craft and related trades workers; Plant and machine operators, and assemblers; Elementary occupations; Armed forces occupations

14. [For health and trade surveys only] (If “Full-time employee”, “Part-time employee”, or “Self-employed or small business owner” to 12) Are you employed in one of the following sectors? Check the one that applies. If you have multiple jobs, check the one that describes your main occupation.

Agriculture, plantations, other rural sectors; Basic metal production; Chemical industries; Commerce; Construction; Education; Financial services, professional services; Food, drink, tobacco; Forestry, wood; Health services; Hotels, tourism, catering; Mining; Mechanical and electrical engineering; Media, culture, graphical; Oil and gas production, oil refining; Postal and telecommunications services; Public service; Shipping, ports, fisheries, inland waterways; Textiles, clothing, leather, footwear; Transport (including civil aviation, railways, road transport); Transport equipment manufacturing; Utilities (water, gas, electricity); None of the above

15. (If “Unemployed and looking for work”, “Not currently working and not looking for work”, or “Retiree” to 12) Even if you are not currently working, which category best describes your latest occupation? Check the one that applies. If you have had multiple jobs, check the one that describes your main occupation.

Same options as above

16. [For health and trade surveys only] (If “Unemployed and looking for work”, “Not currently working and not looking for work”, or “Retiree” to 12) Even if you are not currently working, in what sector does your latest occupation fall into? Check the one that applies. If you have multiple jobs, check the one that describes your main occupation.

Same options as above

17. Are you covered by Medicaid, Medical Assistance, or Medicaid?

Yes; No

18. Did you, or anyone in your household, receive food stamps or use a food stamp benefit card at any time during 2018?

Yes; No

19. At any time during 2018, even for one month, did you or anyone in your household receive any cash assistance from a state or county welfare program such as welfare or welfare to work, TANF, general assistance, diversion payments or refugee cash?

Yes; No

20. If you had to use one of these five commonly-used names to describe your social class, which one would it be?

Lower Class or Poor; Working Class; Middle Class; Upper-middle Class; Upper Class

21. On economic policy matters, where do you see yourself on the liberal/conservative spectrum?

Very liberal; Liberal; Moderate; Conservative; Very conservative

22. What do you consider to be your political affiliation, as of today?

Republican; Democrat; Independent; Other; Non-Affiliated

23. (If respondent answered “Other” to previous question) Please specify your political affiliation.

24. Did you vote in the last presidential election?

Yes; No

25. (If “Yes” to 24) In the last presidential election, supported:

Hillary Clinton; Donald Trump; Jill Stein; Gary Johnson; Other

(If “No” to 24) Even if you did NOT vote, please indicate the candidate that you were most likely to have voted for or who represents your views more closely.

Hillary Clinton; Donald Trump; Jill Stein; Gary Johnson; Other

26. Are you registered to vote at your current address?

Yes; No

27. There are many types of elections such as federal elections for president and members of Congress, primary elections where voters choose party nominees, local elections for city council and school boards, and special elections when vacancies arise in between scheduled elections.

Which best describes how often you vote, since you became eligible?

Every election without exception; Almost every election, may have missed one or two; Some elections; Rarely; Don't vote in elections

28. Did you vote in the November midterms elections?

Yes; No

29. (If “Yes” to 28) Which party did you vote for?

Republican Party; Democratic Party; Other

30. (If “No” to 28) Which party would you have liked to support?

Republican Party; Democratic Party; Other

31. Thinking about various sources of news available today, what would you say is your main source of news about current events in the U.S. and around the world?

TV; Newspaper (print); Magazine; Radio; Internet; Word of mouth; Other; None, I don't follow the news

32. Please specify

33. (If respondent gets their news mostly from online newspapers) Would you say that you access most of the articles you read through a social media like Facebook or Twitter or by going directly on the website of the newspaper?

Mostly through social media; Mostly through the newspaper's website

34. In general, how important do you think it is to stay informed about economic policy?

Very important; Somewhat important; Not very important; Not important at all

35. (If “Very important” or “Somewhat important” at 34) What would you say are the main reasons why you wish to be well informed about economic policy?

You may select several options.

Affects personal finances; Affects business or profession; Relevant to stock market and investments; Economic issues are important politically and might affect my vote; To be a responsible citizen, I like to keep informed

36. How knowledgeable do you consider yourself on economic policies and issues?

Highly knowledgeable; Somewhat knowledgeable; Not very knowledgeable; Not knowledgeable at all

37. For the following sources of information, how often would you say you use them to stay informed about economic policy?

Often; Regularly; Occasionally; Rarely; Never

- TV
- Newspapers (print)
- (online)
- Magazines
- Radio
- Internet
- Word of mouth

A-5.2 Open-ended questions

We now want to ask you a few broader questions. Please use the text boxes below and write as much as you feel like. Your opinion and thoughts are important to us! There is no right or wrong answer.

A-5.2.1 Income Taxation Survey

1. When you think about federal personal income taxation and whether the U.S. should have higher or lower federal personal income taxes, what are the main considerations that come to your mind?
2. What would be a “good” federal tax system in your view? What would be the goal of a good tax system?
3. What do you think are the issues with or shortcomings of the U.S. federal income tax system?
4. Which important aspects of the U.S. federal income tax system would you say are not discussed enough in the current policy debate?
5. What do you think would be the effects on the U.S. economy if the federal personal income taxes were increased?
6. Which groups of people do you think would gain if federal personal income taxes on high earners were increased?
7. Which groups of people do you think would lose if federal personal income taxes on high earners were increased?

A-5.2.2 Estate Tax Survey

1. The Federal Estate tax is a tax imposed on the transfer of wealth from a deceased person to his or her heirs.

When you think about the federal estate tax and whether the U.S. should have a higher or a lower federal estate tax, what are the main considerations that come to your mind?

2. In your view, what would be a “good” federal estate tax that you would be satisfied with? What would be the goal of a good estate tax system?
3. What do you think are the shortcomings of the U.S. federal estate tax?
4. What do you think would be the effects on the U.S. economy if the federal estate tax were increased?
5. Which groups of people do you think would gain if the federal estate tax were increased?
6. Which groups of people do you think would lose if the federal estate tax were increased?

A-5.3 Personal Exposure

A-5.3.1 Income Taxation Survey

1. Do you feel that U.S. federal income tax policy has important direct effects on your own life?

Yes, it has very important direct effects on my own life; It has some effects on my own life; No, it has no direct effects on my own life

A-5.3.2 Estate Tax Survey

1. Do you feel personally affected by the federal estate tax? *Yes; No*
2. Why? / Why not?
3. How likely do you think it is that your estate will be subject to the federal estate tax in the future?
Very likely; Somewhat likely; Somewhat unlikely; Very unlikely

A-5.3.3 Income Taxation Survey

1. As you probably know, the government and researchers gather a lot of statistical information about the economy. We are interested in learning whether this information finds its way to the general public. The next set of questions is about some economic policies in the United States. These are questions for which there are right or wrong answers.

In order for your answers to be most helpful to us, it is really important that you answer these questions as accurately as you can. Although you may find some questions difficult, it is very important for our research that you try your best. Thank you very much!

2. See Figure A-4-1

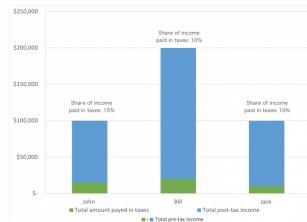
FIGURE A-4-1: SHARE OF INCOME PAID IN TAXES

Let us ask you a few questions about the U.S. federal income tax system.

First, let us define the **share** of income that a person pays in taxes. It is the total amount of taxes he pays relative to their total income. For instance,

- If John earns \$100,000, and pays \$15,000 in taxes, he pays $15,000/100,000 = 15\%$ of his income in taxes.
- If Bill earns \$200,000 and pays \$20,000 in taxes, he pays $20,000/200,000 = 10\%$ of his income in taxes.

Thus, Bill pays a higher total amount of taxes than John, but still pays a lower share of his total income in taxes.



3. Do you think that, broadly speaking, everyone in the U.S. currently pays approximately the same share of income in federal personal income taxes or do you think people pay very different shares of income in federal personal income taxes?

Everyone pays more or less the same share; People pay somewhat different shares of their income in taxes; People pay very different shares of their incomes in taxes

4. (If not “Everyone pays more or less...” at 3) Do you think that people with higher incomes pay a higher or lower share of their total income in federal personal income taxes than people with lower incomes?

People with higher incomes pay a higher share of their income in taxes than those with lower incomes.; People with higher incomes pay a lower share of their income in taxes than those with lower incomes.

5. A share of the respondents sees Figure A-4-2

FIGURE A-4-2: INCENTIVES TO ANSWER CORRECTLY

For the next set of questions, we will award additional survey pay for respondents whose answers are closest to the true answer. All questions which are subject to this additional award are clearly marked with a green text at the top of the page. Please note that consulting outside sources will disqualify you from this award. Please answer on your own.

6. How high is the threshold of total annual income for a married household above which the top tax rate applies?

Lower than \$99,999; Between \$100,000 and \$499,999; Between \$500,000 and \$999,999; Between \$1,000,000 and \$1,999,999; Higher than \$2,000,000

7. Please specify the exact threshold.

8. Out of 100 households in the U.S., how many are in the top federal personal income tax bracket?

Slider going from 0 to 100

9. What is the top federal personal income tax rate in the U.S.?

10. What share of their total income do people in the top federal personal income tax bracket pay in taxes?

Slider going from 0 to 100

11. Can you guess what the top federal personal income tax rate used to be in the 1950s in the U.S.?

12. Out of 100 U.S. households, how many pay no federal income taxes?

Slider going from 0 to 100

13. Imagine a middle class household that is right at the middle of the income distribution, such that half of all households in the U.S. earn more than this household and half earn less. What share of their income do you think such a household pays in federal income taxes?

Slider going from 0 to 100

14. If you compare the U.S. to other rich countries such as Canada or Western Europe, do you think the U.S. has, on average, higher federal personal income taxes, similar levels of federal personal income taxes, or lower federal personal income taxes than these countries?

Higher income taxes; Comparable levels of income taxes; Lower income taxes

15. States can also levy income taxes. What is the top personal income tax rate in your state that applies (in addition to whatever people are paying in federal taxes)?

16. What share of total national income do you think goes to the top 1% richest households?

Slider going from 0 to 100

17. What professions come to your mind when thinking about who the highest earners in our country are?
Please list them here:

18. Imagine 100 of the top 1% highest-earning taxpayers in the U.S. What share of them would you say are: (these numbers should NOT sum up to 100, as there are other professions that we do not mention here: the total should be lower than 100).

- Executives, managers, supervisors (non-finance)
- Physicians and medical professionals
- Financial professions, including management
- Lawyers
- Computer, math, engineering, or technical professionals (excluding finance)
- Real estate professionals
- Entrepreneurs
- Professors and Scientists
- People who work in Arts, Media, and Sports
- People who work in government, or social services, or teachers

19. Which has more to do with why a person is rich?

Because she or he worked harder than others; Because she or he had more advantages than others

20. How has the share of total U.S. income that goes to the top 1% in the U.S. evolved over the past 30 years?

It has increased by a lot; It has increased somewhat; It has remained the same; It has decreased somewhat; It has decreased by a lot

A-5.3.4 Estate Tax Survey

As you probably know, the government and researchers gather a lot of statistical information about the economy. We are interested in learning whether this information finds its way to the general public. The next set of questions is about some economic policies in the United States. These are questions for which there are right or wrong answers. In order for your answers to be most helpful to us, it is really important that you answer these questions as accurately as you can. Although you may find some questions difficult, it is very important for our research that you try your best. Thank you very much!

1. A share of the respondents see Figure A-4-2
2. Is every individual's estate subject to the federal estate tax at death?
Yes; No
3. Out of 1000 people, how many would you say pay the federal estate tax at death?

Less than 1 out of 1000; Between 1 and 10 out of 1000; Between 10 and 50 out of 1000; Between 50 and 100 out of 1000; Between 100 and 200 out of 1000; Between 200 and 300 out of 1000; Between 300 and 400 out of 1000; Between 400 and 500 out of 1000; Between 500 and 600 out of 1000; Between 600 and 700 out of 1000; Between 700 and 800 out of 1000; Between 800 and 900 out of 1000; More than 900 out of 1000

4. Please specify the exact amount of people, out of 1000, who pay the federal estate tax at death.
5. The federal estate tax in the U.S. features an exemption threshold per person. This means that every person is allowed to pass on to their children or heirs an amount of estate up to that threshold free of tax. Above the exemption threshold, a tax rate applies on every dollar of the estate left by a person above this threshold.

How high is the current threshold for exemption per person?

Less than \$100,000; Between \$100,000 and \$500,000; Between \$500,000 and \$1 million; Between \$1 million and \$5 million; Between \$5 million and \$10 million; Between \$10 million and \$20 million; Higher than \$20 million

6. Please specify the exact threshold.
7. At what rate is each dollar of estate that is passed on and falls above the exemption threshold taxed?
8. Let's compare this to how things used to be in the U.S. in the past. At what rate was each dollar of estate that is passed on and falls above the threshold taxed in the 1950s?
9. Do you think that many or few small business or small farm owners are subject to the federal estate tax?

Almost all are subject to the estate tax; Many are subject to the estate tax; Few are subject to the estate tax; Almost none are subject to the estate tax

10. Do you think that the federal estate tax is mostly taxing assets that have already been taxed and thus leads to "double taxation" or do you think that it is mostly taxing assets that have not been taxed before during the life of the owner?

It's mostly double taxation; It mostly taxes assets that have not been taxed before

11. A capital gain is an increase in the price of an asset, such as real estate, stocks, or even an art collection. Capital gains are called realized when the asset is sold at a higher or lower price and a capital gains tax is due on the gain from the increase in price of such sold assets. A capital gain is called unrealized if the asset is not sold. Under the current U.S. tax system, only realized capital gains are taxed. This means that the increase in value of the asset can, in principle, completely escape any capital gains tax if the owner holds on to the asset until death.

If you think of all the large estates that will be subject to the federal estate tax, what share of those estates would you say is made up of unrealized capital gains that have never been taxed before?

12. Consider the total value of all estates that are passed on and subject to the federal estate tax. In total, what fraction of the total value of these estates is paid in taxes?

13. Do you know what the stepped-up cost basis at death is?
14. (If "Yes" at 13) Please explain briefly what it is.
15. Let's work through a concrete example about the federal estate tax now. Jack inherits a house from his father. His father paid \$50,000 for the house 30 years ago. This house is now worth \$350,000 at the time of the father's death. But Jack manages to sell the house for \$400,000.

What is the amount that the IRS will consider as capital gains that Jack made and that will be taxed at the capital gains tax rate?

\$50,000; \$300,000; \$350,000; \$400,000; Other

16. Imagine now that the father had sold the house for \$350,000 before his death.
What is the amount that the IRS will consider as capital gains that Jack's father made and that will be taxed at the capital gains tax rate?
\$50,000; \$300,000; \$350,000; \$400,000; Other

17. What share of all of the wealth in the U.S. do you think is currently owned by the following groups?
 - The top 1% wealthiest households
 - The bottom 50% least wealthy households

18. How has the share of total U.S. wealth that is held by the top 0.1% evolved over the past 30 years?
It has increased by a lot; It has increased somewhat; It has remained the same; It has decreased somewhat; It has decreased by a lot

19. What share of total wealth owned by households in the U.S. today is inherited from their parents?

20. Which has more to do with why a person is wealthy?

Because she or he worked harder than others; Because she or he had more advantages than others

21. See figures A-4-3 and A-4-4

FIGURE A-4-3: MOBILITY QUESTION 1

We would now like to ask you what you think about the life opportunities of children from very poor families.

For the following question, we focus on 500 families that represent the U.S. population. We divide them into five groups on the basis of their income, with each group containing 100 families. These groups are: the poorest 100 families, the second poorest 100 families, the middle 100 families, the second richest 100 families, and the richest 100 families.

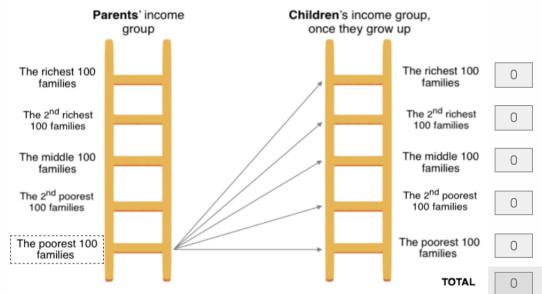
In the following question, we will ask you to evaluate the chances that children born in one of the poorest 100 families, once they grow up, will belong to any of these income groups.

Please fill out the entries to the right of the figure below to tell us, in your opinion, how many out of 100 children coming from the **poorest** 100 families will grow up to be in each income group.

From our experience, this question will take you at the very least 1 minute to answer.

Please note that your entries need to add up to 100 or you will not be able to move on to the next page.

FIGURE A-4-4: MOBILITY QUESTION 2



A-5.4 Videos Treatments

Randomized groups of respondents see one of three videos. In each case, the videos introduced by the following:

- Recent academic research has studied what the effects of income taxation/the federal estate tax are. We will now show you one short video that summarizes some key ideas of these studies. Please pay attention to the information provided as you will be asked questions about it later. Do not skip forward or close the page while the video is running.

Please proceed to the next page when you are ready. Note that you will not be able to move forward with the survey before the end of the short video.

A-5.4.1 Income Taxation Survey

- Links to the videos can be found here: Redistributional treatment, Efficiency treatment, or Economist treatment.

A-5.4.2 Estate Tax Survey

- Links to the videos can be found here: Redistributional treatment, Efficiency treatment, or Economist treatment.

A-5.5 Mechanisms

A-5.5.1 Income Taxation Survey

1. *CONTROL GROUP.* If the federal personal income tax rate were to increase for the richest people in the economy, to what extent would it encourage them towards the following behaviors?

“ME” RANDOMIZATION. If your federal personal income tax rate were to increase, to what extent would it encourage you towards the following behaviors?

“WOMEN” RANDOMIZATION. If the federal personal income tax rate were to increase for a given woman among the richest people in the economy, to what extent would it encourage this woman towards the following behaviors?

A great deal; A lot; A moderate amount; A little; None at all

- Evade taxes
- Work less
- Stop working altogether
- Have their/your/her spouse stop working
- Move to a state with lower taxes
- Be less entrepreneurial and create fewer businesses

2. *CONTROL GROUP.* If the federal personal income tax rate were to increase for the middle class, to what extent would it encourage them towards the following behaviors?

“WOMEN” RANDOMIZATION. If the federal personal income tax rate were to increase for a given woman in the middle class, to what extent would it encourage this woman towards the following behaviors?

Same options as above

3. *CONTROL AND “ME”.* What do you think would ultimately do more to reduce the income differences between poor and rich families?

“WOMEN”. What do you think would ultimately do more to reduce the income differences between poor and rich women?

Lowering taxes on wealthy people/women and corporations to encourage more investment in economic growth.; Raising taxes on wealthy people/women and corporations to expand programs for the poor.

4. *CONTROL GROUP.* Typically, when the top federal income tax rate on high earners is cut, which of these groups would you say mostly win or mostly lose from this change?

Mostly Lose; Mostly Win

- Lower Class or Poor
- Working Class
- Middle Class
- Upper-Middle Class
- Upper Class

“ME” RANDOMIZATION. Typically, when the top federal income tax rate on high earners is cut, would you mostly win or mostly lose from this change?

Mostly Lose; Mostly Win

“WOMEN” RANDOMIZATION. Typically, when the top federal income tax rate on high earners is cut, which of these groups would you say mostly win or mostly lose from this change?

Mostly Lose; Mostly Win

- Lower Class or Poor Women
- Lower Class or Poor Men
- Working Class Women
- Working Class Men
- Middle Class Women
- Middle Class Men
- Upper-middle Class Women
- Upper-middle Class Men
- Upper Class Women
- Upper Class Men

5. *CONTROL GROUP.* When overall taxes are raised and there are extra revenues to spend on government programs, which of these groups would you say mostly win or mostly lose from this change?

“ME” RANDOMIZATION. When overall taxes are raised and there are extra revenues to spend on government programs, would you mostly win or mostly lose from the increase in government tax revenue?

“WOMEN” RANDOMIZATION. When overall taxes are raised and there are extra revenues to spend on government programs, which of these groups would you say mostly win or mostly lose from this change?

Same options as in previous question.

6. *CONTROL GROUP AND “ME”*. Do you think that increasing income taxes on high-income households would hurt economic activity, not have an effect on economic activity, or help economic activity in the U.S.?

“*WOMEN*” *RANDOMIZATION*. Do you think that increasing income taxes that high-income women have to pay would hurt economic activity, not have an effect on economic activity, or help economic activity in the U.S.?

Hurt economic activity in the U.S.; Not have an effect on economic activity in the U.S.; Help economic activity in the U.S.

7. *CONTROL GROUP*. Which comes closer to your view about the long-term impact that tax cuts on high-income households may have on the federal budget deficit?

“*ME*” *RANDOMIZATION*. Which comes closer to your view about the long-term impact that tax cuts on households with your level of income may have on the federal budget deficit?

“*WOMEN*” *RANDOMIZATION*. Which comes closer to your view about the long-term impact that the cuts on taxes that high-income women have to pay may have on the federal budget deficit?

The tax cuts would increase the deficit in the long run because the government would take in a lot less money that it won’t be able to recover; The tax cuts would decrease the deficit in the long run because they would stimulate the economy and bring in more money for the government

8. *CONTROL GROUP*. What about the long-term impact that tax cuts on the middle-class may have on the federal budget deficit?

“*WOMEN*” *RANDOMIZATION*. What about the long-term impact that cuts on taxes that women from the middle-class have to pay may have on the federal budget deficit?

Same options as in previous question.

9. *CONTROL GROUP AND “ME”*. Do you think that a progressive federal income tax system, in which people with higher incomes pay a higher share of income in taxes than people with lower incomes is an important tool to reduce inequality?

“*WOMEN*” *RANDOMIZATION*. Do you think that a progressive federal income tax system, in which women with higher incomes pay a higher share of their income in taxes than women with lower incomes is an important tool to reduce inequality?

Yes; No

10. Why?/Why not?

11. Which statement do you agree with most? (Please pick the one closest to your views, even if it does not match your view perfectly.)

CONTROL GROUP. High-income individuals are entitled to keep a very large share of their income and should not have to pay high taxes, even if that means less government revenues available to help low-income families make ends meet.; It is important to ensure enough government revenues to fund programs that help low-income families make ends meet, even if that means that high-income individuals will have to pay higher taxes on their high incomes.

“ME” RANDOMIZATION. Individuals with a similar income to mine are entitled to keep a very large share of their income and should not have to pay high taxes, even if that means less government revenues available to help low-income families make ends meet.; It is important to ensure enough government revenues to fund programs that help low-income families make ends meet, even if that means that individuals with a similar income to mine will have to pay higher taxes on their high incomes.

“WOMEN” RANDOMIZATION. High-income women are entitled to keep a very large share of their income and should not have to pay high taxes, even if that means less government revenues available to help low-income families make ends meet.; It is important to ensure enough government revenues to fund programs that help low-income women make ends meet, even if that means that high-income individuals will have to pay higher taxes on their high incomes.

12. *CONTROL GROUP AND “ME”*. When thinking about how much to tax higher income individuals, do you think we should take into consideration how their income was earned? Please explain

“WOMEN” RANDOMIZATION. When thinking about how much to tax higher income women, do you think we should take into consideration how their income was earned? Please explain

13. Which statement most closely reflects your view?

CONTROL GROUP. People with the same income should pay the same level of federal income taxes, regardless of how they earned their income and whether they worked hard for it.; People who have worked hard for their income should be taxed less than those who have not worked hard for it, even if that means that people with the same income will end up paying different taxes.

“ME” RANDOMIZATION. People with similar incomes to mine should pay the same level of federal income taxes as me, regardless of whether they earned their income the same way as I did and whether they worked as hard for it as I did.; People who have worked hard for their income should be taxed less than those who have not worked hard for it, even if that means that people with the same income as me will end up paying higher taxes than me because they worked less hard for their income.

“WOMEN” RANDOMIZATION. Women with the same income should pay the same level of federal income taxes, regardless of how they earned their income and whether they worked hard for it.; We should tax less women who have worked hard for their income, even if that means that people with the same income will end up paying different taxes.

A-5.5.2 Estate Tax Survey

1. *CONTROL GROUP*. If the federal estate tax increases, to what extent would it encourage the very wealthy individuals towards the following behaviors?

“ME” RANDOMIZATION. If the federal estate tax were to increase, to what extent would it encourage you towards the following behaviors?

“WOMEN” RANDOMIZATION. If the federal estate tax were to increase for women among the richest in the economy, to what extent would it encourage these women towards the following behaviors?

A great deal; A lot; A moderate amount; A little; None at all

- Evade taxes and hide part of their/your wealth from the tax authorities

- Work less during their/your lifetime in anticipation of a higher estate tax
- Stop working altogether
- Have their/your spouse stop working
- Move to a state (to take advantage of no or lower state estate taxes in other states)
- Be less entrepreneurial and create fewer businesses during their/your lifetime in anticipation of a higher estate tax
- Save less for their/your children and instead spend more

2. *CONTROL GROUP AND “ME”*. Imagine some people who are currently young and not yet rich, but could possibly expect to get rich and face a higher federal estate tax when they are old. If the federal estate tax were to increase, to what extent would it encourage these people towards the following behaviors?

“WOMEN” RANDOMIZATION. Imagine women who are currently young and not yet rich, but could possibly expect to get rich and face a higher federal estate tax when they are old. If the federal estate tax were to increase, to what extent would it encourage these women towards the following behaviors?

A great deal; A lot; A moderate amount; A little; None at all

- Evade taxes and hide part of their/your wealth from the tax authorities
- Work less during their/your lifetime in anticipation of a higher estate tax
- Stop working altogether
- Have their/your spouse stop working
- Move to a state (to take advantage of no or lower state estate taxes in other states)
- Be less entrepreneurial and create fewer businesses during their/your lifetime in anticipation of a higher estate tax
- Save less for their/your children and instead spend more

3. *CONTROL GROUP* If the federal estate tax rate is cut, which of these groups would you say mostly win or lose from this change?

Mostly lose; Mostly

- Lower Class or Poor
- Working Class
- Middle Class
- Upper-middle Class
- Upper Class

“ME” RANDOMIZATION. If the federal estate tax rate is cut, would you mostly win or mostly lose from this change?

“WOMEN” RANDOMIZATION. If the federal estate tax rate is cut, which of these groups would you say mostly win or lose from this change?

- Lower Class or Poor Women
- Lower Class or Poor Men
- Working Class Women
- Working Class Men
- Middle Class Women
- Middle Class Men
- Upper-middle Class Women
- Upper-middle Class Men
- Upper Class Women
- Upper Class Men

4. *CONTROL GROUP.* What effect do you think that increasing the federal estate tax on wealthy households would have on economic activity?

“ME” RANDOMIZATION. What effect do you think that increasing the federal estate tax on the estates of households similar to yours would have on economic activity?

“WOMEN” RANDOMIZATION. What effect do you think that increasing the federal estate tax on the estates of wealthy women would have on economic activity?

Hurt economic activity; Have no effect on economic activity; Help economic activity

5. *CONTROL GROUP.* Which comes closer to your view about the long-term impact that cuts in the federal estate tax for wealthy households may have on the federal budget deficit:

“ME” RANDOMIZATION. Which comes closer to your view about the long-term impact that cuts in the federal estate tax on the estates of households similar to yours may have on the federal budget deficit:

“WOMEN” RANDOMIZATION. Which comes closer to your view about the long-term impact that cuts in the federal estate tax on the estates of wealthy women may have on the federal budget deficit:

The tax cuts would increase the deficit in the long run because the government would take in a lot less money that it won’t be able to recover; The tax cuts would decrease the deficit in the long run because they would stimulate the economy and bring in more money for the government

6. *CONTROL GROUP.* Do you think that increasing the federal estate tax is a good or bad way to reduce wealth inequality?

“ME” RANDOMIZATION. Do you think that increasing the federal estate tax on the estates of households similar to yours is a good or bad way to reduce wealth inequality?

“WOMEN” RANDOMIZATION. Do you think that increasing the federal estate tax on the estates of wealthy women is a good or bad way to reduce wealth inequality?

It is one of the best ways to reduce wealth inequality; It is a good way to reduce wealth inequality, but there are better ways; It is a bad way to reduce wealth inequality; It is one of the worst ways to reduce wealth inequality

7. Why?
8. *CONTROL GROUP.* Would you say that it is fair or unfair that the estate of wealthy parents who have worked hard and saved a lot in order to pass on wealth to their children is subject to the federal estate tax at death?

“ME” RANDOMIZATION. Would you say that it is fair or unfair that the estate for which you have worked hard and saved a lot in order to pass on wealth to your children will be subject to the federal estate tax at your death?

“WOMEN” RANDOMIZATION. Would you say that it is fair or unfair that the estate of a wealthy woman who has worked hard and saved a lot in order to pass on wealth to her children is subject to the federal estate tax at death?

Very unfair; Somewhat unfair; Somewhat fair; Very fair
9. *CONTROL GROUP.* Imagine now wealthy parents who are wealthy because they have themselves inherited a lot of wealth from their own parents. Would you say that it is fair or unfair for their estate to be subject to the federal estate tax at death?

“ME” RANDOMIZATION. Imagine now parents wealthier than you, who are wealthier than you because they have themselves inherited a lot more wealth from their own parents than you. Would you say that it is fair or unfair for their estate to be subject to the federal estate tax at death?

“WOMEN” RANDOMIZATION. Imagine now a woman who is wealthy because she has herself inherited a lot of wealth from her parents. Would you say that it is fair or unfair for her estate to be subject to the federal estate tax at death?

Very unfair; Somewhat unfair; Somewhat fair; Very fair
10. *CONTROL GROUP.* Do you think it is fair or unfair that children born in very wealthy families have access to better schools, better medical care, better neighborhoods, and better professional and social networks than children from less wealthy families?

“ME” RANDOMIZATION. Do you think that it is fair or unfair that people born in wealthier families than yours have had access to better schools, better medical care, better neighborhoods, and better professional and social networks than you have had?

“WOMEN” RANDOMIZATION. Do you think that it is fair or unfair that a girl born to a very wealthy mother has access to better schools, better medical care, better neighborhoods, and better professional and social networks than a girl born to a less wealthy mother?

Very unfair; Somewhat unfair; Somewhat fair; Very fair
11. *CONTROL GROUP.* Do you think it is fair or unfair that children born in very wealthy families inherit much more than children born in less wealthy families?

“ME” RANDOMIZATION. Do you think it is fair or unfair that people born in wealthier families than yours inherit more than you?

“WOMEN” RANDOMIZATION. Do you think that it is fair or unfair that a girl born to a very wealthy mother inherits much more than a girl born to a less wealthy mother?

Very unfair; Somewhat unfair; Somewhat fair; Very fair

12. Which statement do you agree with most?

(Please pick the one closest to your view, even if it does not match your view perfectly)

CONTROL GROUP. Wealthy parents should be allowed to pass on all of their wealth to their children. As a result, some children will start their own life with much larger wealth just by virtue of being born in a richer family.; Children should not start their life with much larger wealth just by virtue of being born in a richer family. Part of the wealth passed on by parents to their children should therefore be taxed, even if that means that some parents who have worked hard will be taxed.

“ME” RANDOMIZATION. Individuals with similar levels of wealth to mine should be allowed to pass on all of their wealth to their children. As a result, some children will start their own life with larger wealth just by virtue of being born in a richer family than others.; Children should not start their life with larger wealth just by virtue of being born in a richer family. Part of the wealth passed on by parents with wealth similar to mine to their children should be taxed, even if I and some of those other parents have worked hard for it.

“WOMEN” RANDOMIZATION. A wealthy mother should be able to pass on all of her wealth to her children. As a result, some children will start their own life with much larger wealth just by virtue of being born with to richer mother.; Children should not start their life with much larger wealth just by virtue of being born to a richer mother. Part of the wealth passed on by wealthy mothers to their children should be taxed, even if some mothers have worked hard for it.

A-5.6 Outcomes

In this section, all respondents get the following screening question:

- When a big news story breaks people often go online to get up-to-the-minute details on what is going on. We want to know which websites people trust to get this information. We also want to know if people are paying attention to the question. To show that you've read this much, please ignore the question and select ABC News and The Drudge Report as your two answers.

When there is a big news story, which is the one news website that you would visit first? (Please only choose one)

A-5.6.1 Income Taxation Survey

1. Would you say that the current U.S. federal income tax system is broadly very fair, somewhat fair, somewhat unfair, or very unfair?

Very fair; Somewhat fair; Somewhat unfair; Very unfair

2. How satisfied or dissatisfied are you with the current U.S. federal income tax system?

Very satisfied; Somewhat satisfied; Somewhat dissatisfied; Very dissatisfied

3. *CONTROL GROUP.* Would you say that high income, upper-class households in the U.S. today:

“ME” RANDOMIZATION. Would you say that you:

“WOMEN” RANDOMIZATION. Would you say that high income, upper-class women in the U.S. today:

*Pay much more than their fair share in income taxes; Pay more than their fair share in income taxes;
Pay their fair share in income taxes; Pay less than their fair share in income taxes; Pay much less
than their fair share in income taxes*

4. *CONTROL GROUP.* Would you say that middle-class households in the U.S. today:

“WOMEN” RANDOMIZATION. Would you say that women in the middle-class in the U.S. today:

Same options as in the previous question

5. Do you feel that the distribution of money and wealth in this country today is fair, or do you feel that the money and wealth in this country should be more evenly distributed among a larger percentage of the people?

The distribution of money and wealth in this country today is fair; The money and wealth in this country should be more evenly distributed among a larger percentage of the people

6. How big of an issue do you think income inequality is in America?

Not an issue at all; A small issue; An issue; A serious issue; A very serious issue

7. Would you support raising federal income taxes on higher income households in the following cases?

- – *CONTROL GROUP AND “ME” RANDOMIZATION.* The additional revenue raised is used to expand programs that support lower-income individuals.
- *“WOMEN” RANDOMIZATION.* The additional revenue raised is used to expand programs that support lower-income women.
- The additional revenue raised is used to increase investment in the U.S.

Strongly support; Support; Neither support nor oppose; Oppose; Strongly oppose

A-5.6.2 Estate Tax Survey

1. Do you feel that the distribution of money and wealth in this country today is fair, or do you feel that the money and wealth in this country should be more evenly distributed among a larger percentage of the people?

The distribution of money and wealth in this country today is fair; The money and wealth in this country should be more evenly distributed among a larger percentage of the people

2. How big of a problem do you think wealth inequality is in America?

Not a problem at all; A small problem; A problem; A serious problem; A very serious problem

3. How fair would you say that the current U.S. federal estate tax system is?

Very fair; Somewhat fair; Somewhat unfair; Very unfair

4. How satisfied are you with the current U.S. federal estate tax system?

Very satisfied; Somewhat satisfied; Somewhat dissatisfied; Very dissatisfied

5. Do you think there should be a federal estate tax in the U.S.?

Yes; No

6. (If “Yes” at 5) Do you think the federal estate tax should be increased, left at the current level, or lowered?

Increased a lot; Increased somewhat; Left at the current level; Lowered somewhat; Lowered a lot

A-5.7 Outcomes (General)

1. (This question is not repeated in the Income Taxation Survey) For these different groups, please tell me if you think that they are paying their fair share in federal taxes, paying too much, or paying too little?

... pay much more than their fair share in income taxes; ... pay more than their fair share in income taxes; ... pay their fair share in income taxes; ... pay less than their fair share in income taxes; ... pay much less than their fair share in income taxes

- High-income households...
- Middle-class households...

2. Take the following government services. For each of them, say if would you like it to receive increased funding (even if that means more taxes or reduced spending in other areas), decreased spending (in order to reduce taxes or increase spending elsewhere) or would you like for its funding to be left unchanged?

- Transfers and income support programs for those out of work
- Better schools for children from low-income families
- Income support and retraining programs for workers who are displaced by international competition and trade
- Subsidies for low-income households to help them with the costs of health insurance premiums and health care
- Wage subsidies and help for the working poor who work for low wages

More of this service, more taxes; Service and taxes as now; Less of this service, reduced taxes.

A-5.8 Government Questions (Specific)

A-5.8.1 Income Taxation Survey

1. To reduce income differences between rich and poor people, the government (at the local, state, or federal level) has the ability and the tools to do:

Nothing at all; Not much; Some; A lot

A-5.8.2 Estate Tax Survey

1. To reduce differences in wealth between rich and poor people, the government (at the local, state or federal level) has the ability and the tools to do:

Nothing at all; Not much; Some; A lot

2. To improve opportunities for children from low-income families, the government (at the local, state, or federal level) has the ability and the tools to do:

Nothing at all; Not much; Some; A lot

A-5.9 Government Questions (General)

1. How much of the time do you think you can trust our federal government to do what is right?
Almost always; A lot of the time; Not very often; Almost never
2. Some people think the government is trying to do too many things that should be left to individuals and businesses. Others think that government should do more to solve our country's problems. Which come closer to your own view?
Government is doing too much; Government is doing just the right amount; Government should do more
3. Next, we'd like you to think more broadly about the purposes of government.

Where would you rate yourself on a scale of 1 to 5, where 1 means you think the government should do only those things necessary to provide the most basic government functions, and 5 means you think the government should take active steps in every area it can to try and improve the lives of its citizens?

You may use any number from 1 to 5.

1; 2; 3; 4; 5

4. Of every tax dollar that goes to the federal government in Washington, D.C., how many cents would you say are wasted?

Slider going from 0 to 100

5. Are you very satisfied, somewhat satisfied, somewhat dissatisfied, or very dissatisfied with the way the federal government in Washington is dealing with the problems the country is facing today?

Very satisfied; Somewhat satisfied; Somewhat dissatisfied; Very dissatisfied

6. Consider now a list of functions the federal government could serve.

On a 1 to 5 scale, please say how much responsibility you think the government should have for each — with 1 meaning the government should have no responsibility at all and 5 meaning the government should have total responsibility in this area:

- Reducing income differences between the rich and the poor
- Reducing the transmission of wealth from one generation to the other
- Making sure Americans have adequate health care
- Reducing the differences in opportunities between children from wealthy and poor families
- Regulating trade to and from the U.S. to protect American producers and consumers
- Maintaining a stable financial system and ensuring that credit markets work
- Ensuring a stable dollar
- Providing a minimum standard of living for all

A-5.10 Willingness to pay for information

By taking this survey, you are automatically enrolled in a lottery to win \$1000. In a few days you will know whether you won the \$1000. The payment will be made to you in the same way as your regular survey pay, so no further action is required on your part.

Are you interested in learning the correct answers to all the questions about (income taxation/estate taxation) in the U.S.? If you are, you can forfeit part of your gain (should you win the lottery) in exchange for the correct answers. If you select that option, you will be given the right answers on the next page. You will only pay the amount selected if you do, in fact, win the lottery.

Note: This information would be very hard to find online on your own. It is the result of a lot of careful research and you cannot easily find the correct answers.

In case you win the lottery are you willing to give up (\$1 / \$2 / \$5 / \$10 ¹) to receive all the correct answers to the questions about income/estate tax policy in the U.S.?

No, I am not willing to pay anything (We will not provide you with the correct answers); Yes, I am willing to pay \$1 / \$2 / \$5 / \$10 (We will provide you with all the correct answers on the next page. You will only pay this amount out of your lottery earnings if you do win the lottery).

A-5.11 Self-reported questions

1. It is vital to our study that we only include responses from people that devoted their full attention to this study. Otherwise years of effort (the researchers' and the time of other participants) could be wasted. You will receive credit for this study no matter what, however, please tell us how much effort you put forth towards this study.

I put forth almost no effort; I put forth very little effort; I put forth some effort; I put forth quite a bit of effort; I put forth a lot of effort

2. Also, often there are several distractions present during studies (other people, TV, music, etc.). Please indicate how much attention you paid to this study. Again, you will receive credit no matter what. We appreciate your honesty!

I gave this study almost no attention; I gave this study very little attention; I gave this study some of my attention; I gave this study most of my attention; I gave this study my full attention

A-5.12 Feedback

1. Do you feel that this survey was biased?

Yes, left-wing bias; Yes, right-wing bias; No, it did not feel bias

2. Please feel free to give us any feedback or impression regarding this survey.

¹Note: the amount is randomized among participants