

As a Taxpayer: The Construction of American Tax Opinion

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CHAPTER 1: INTRODUCTION

A growing literature, across disciplines and nations, suggests that taxation is linked to the expansion of state capacity and the development of democracy. In the United States, the idea that the legitimacy of taxation is based upon the quality of representation is a central narrative of the country's founding. And yet we know remarkably little about when Americans perceive taxation as legitimate.

The existing social science literature creates two apparently contradictory pictures of the American taxpayer: either clear headed and able to respond to individual or group interests, or hopelessly muddled and unable to hold elected officials accountable. By emphasizing the political factors that shape Americans' knowledge of tax policy, my work aims to reconcile these two views, and broaden both the theoretical and the methodological approaches to the study of tax opinion.

CHAPTER 2: FELLOWSHIP, POWER, WORK: A THEORY OF TAX LEGITIMACY

Based on existing literature, I develop a theory of when taxes will be perceived as legitimate. First, I build a framework to organize the existing literature about tax opinion, arguing that the factors shaping tax opinion fall along three dimensions: fellowship, one's sense of shared interest with others in the community; power, one's belief that the government works on behalf of people like oneself; and work, one's beliefs about whether work is fairly rewarded.

But Americans' perceptions of fellowship and power are heavily influenced by two political conditions: the visibility of particular aspects of the tax system, and partisan mobilization on the issue of taxes. Policy design and partisanship have a systematic and profound effect on tax policy preferences, on perceptions of government, and on what it means to consider oneself a "taxpayer."

CHAPTER 3: ASSESSING OPINION, PUBLIC AND PRIVATE

Existing research has provided a deep but narrow understanding of American tax opinion. Both survey-based and historical studies have focused on tax opposition, and on the taxes paid primarily by the rich. In addition, research has focused on economic and sociological explanations for individuals' views, leaving more systemic political factors under-examined.

My research is based on three forms of opinion data: surveys, interviews, and letters to the editor. The survey is conducted through Mechanical Turk, and is also the source of my 49 interviewees. Hour-long interviews with survey

participants allow me to compare my respondents' views with nationally representative survey samples. In addition, I analyze over 1300 letters to the editor written between 2003 and 2012, in which Americans refer to themselves as "a taxpayer." I compare the claims and concerns of these self-described 'taxpayers' to those describing themselves as 'residents.'

This approach has the advantage of allowing people to express their thoughts in their own words, and to draw upon their own considerations, connections, and categories. Particularly for the issue of taxation, which is experienced very differently for people of different regions and economic classes, this approach offers new insight into tax opinion. My methodology also allows me to connect the contemporary definition of public opinion, the privately-expressed views of a sample of Americans, with an older idea of public opinion, one that predates survey research: opinion as it is expressed in public.

CHAPTER 4: TAXPAYING, HIDDEN AND VISIBLE

Building on the "submerged state" literature, I show the ways in which policy design and partisanship draw public attention to certain aspects of our tax system, while other parts remain obscured. As a result, though my respondents are in some ways highly informed about taxation, they also suffer from certain systematic blind spots. On the left, interviewees who would like the rich to pay more in taxes do not consistently recognize which tax reforms would implement this desire. On the right, the invisibility of sales and payroll taxes helps bolster a widespread belief that the poor are unfairly escaping taxation. The net result is an underestimation of the tax contributions made by lower-income people.

CHAPTER 5: TAXPAYING AND PERCEPTIONS OF FELLOWSHIP

Taxpaying is seen as a responsibility to the community, which provokes feelings of pride as well as frustration. Taxpayers mostly lack a language of civic virtue, relying instead on metaphors of communitarianism or "neighborliness" to understand the responsibilities of fellowship.

There is also a tendency to see taxpaying as something only some people do, with strongly exclusionary implications. Some taxpayers perceive themselves as deserving of certain privileges or rights that are in fact the provenance of the citizen, or even an authority above that of the citizen. This pattern of misunderstanding leaves 'taxpayers' less inclined to see themselves as having agency or control over government, and also less happy with government spending.

CHAPTER 6: TAXPAYING AND PERCEPTIONS OF POWER

Across partisan lines, people agree on what they are glad taxes pay for: local, tangible public goods like schools, roads, hospitals, and public safety.

Partisanship strongly shapes where they think taxes are being misused; rather than calling on personal examples, people rely on a mediated understanding of how tax money is wasted.

But most negative views of government spending are general, rather than specific. With little information about how government operates, especially at the national level, people use the income tax-paying process as a proxy to understand the workings of government. They draw lessons about government being incomprehensible and therefore unaccountable, organized for someone else's benefit, and untrusting of the citizenry.

CHAPTER 7: TAXPAYING AND PERCEPTIONS OF WORK

Progressivity is a far more central consideration in elite discourse than in popular discourse about taxation. Across the political spectrum, Americans draw on competing ideas about whether work is fairly rewarded, though many worry about the effect of concentrated wealth on the political system. When asked about "fairness" in taxation, many Americans do not think about tax progressivity. Instead, a "fair" tax is hard to cheat and assigned to a particular cause.

CHAPTER 8: CONCLUSION