

Supplemental Materials for “The Structure of American  
Income Tax Policy Preferences”

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## A Supplemental Materials: Sample

The survey was conducted in the summer of 2014 by YouGov. Respondents from their internet panel were subsequently matched down to a sample of 2,000 based on gender, age, race, education, party identification, ideology, and political interest. The matched set of respondents was then weighted to the marginal distributions of sociodemographics in the country’s total population. Weights were applied to remove remaining imbalances after the matching procedure. Table A-1 shows the distributions of the sociodemographics in the population, the weighted sample, and the raw sample.

- Interview period: June 2014
- Sample size: 2,000
- Source of data on population socio-demographics: 2010 American Community Survey, the 2010 Current Population survey and the 2007 Pew Religious Life Survey
- Weights range from 0.143 to 7.039, with a mean of 1 and a standard deviation of 1.028.

Group	Population	Weighted Sample	Raw Sample
Age: 18-34	30.5	27.8	25.0
Age: 35-54	36.6	32.5	34.2
Age: 55+	32.9	39.7	40.8
Gender: Male	48.2	48.6	43.3
Gender: Female	51.8	51.4	56.7
Education: HS or less	45.0	43.6	37.9
Education: Some College	30.0	30.8	31.8
Education: College Graduate	16.3	16.7	19.2
Education: Postgraduate	8.8	8.8	11.1

Table A-1: *Distribution of Socio-demographics in the Survey Sample and the Population.* The table shows the distributions of socio-demographics in the population, the weighted sample, and the raw sample. See text for data sources on the population socio-demographics.

Income Categories	%ile Range (US Indiv. Income)	Actual IRS Categories
<\$10,000	23%	<\$8,500
\$10,000 - \$35,000	23 - 58%	\$8,500 - \$34,500
\$35,000 - \$85,000	58 - 89%	\$34,500 - \$83,600
\$85,000 - \$175,000	89 - 98.4%	\$83,600 - \$174,400
\$175,000 - \$375,000	98.4 - 99.5%	\$174,400 - \$379,150
\$375,000+	99.5%+	\$379,150+

Table A-2: *Marginal Income Tax Brackets*. This table maps the income tax brackets used in the conjoint experiment against 1) the income percentiles in the U.S. (using U.S. Census Bureau Current Population Reports, 2009 (release 2011) and IRS AGI data)) and 2) the 2011 IRS marginal tax brackets.

## B Supplemental Materials: Conjoint Instructions

The directions for the conjoint experiment appeared immediately before the respondent began choosing between tax plans. The exact text was:

Many observers in the United States have discussed the possibility of changing the federal income tax code to address a number of issues. We are interested in what you think about how income taxation in United States should look.

We will now provide you with several proposals for new federal income tax codes. We will always show you two possible proposals in comparison. For each comparison we would like to know which of the two tax codes you prefer. You may like both or not like either one. In any case, choose the one you prefer the most. In total, we will show you eight comparisons. All tax brackets refer to *individual* income. Also, all tax rates refer to marginal rates this means that all individuals only pay that rate on the portion of their income that falls into that income category.

People have different opinions about this issue and there are no right or wrong answers. Please take your time when reading the potential tax codes.

Each respondent then was presented with a table describing two plans and then asked:

Which of these plans would you rather see enacted in the United States?

- Plan A
- Plan B

## C Supplemental Materials: Additional Survey Questions

### C.1 Measurement of Racial Resentment

Table A-10 reports the subgroup results broken down by race and, for white respondents, racial resentment. This was measured using the following four questions, which were first used by Kinder and Sanders (1996). Respondents were asked whether they strongly agreed, agreed, disagreed, or strongly disagreed with each of the following. The order of the questions was randomized, and only respondents who self-identified as white received these questions.

1. “Over the past few years, blacks have got less than they deserve.”
2. “The Irish, Italians, Jews, Vietnamese and other minorities overcame prejudice and worked their way up. Blacks should do the same without any special favors.”
3. “It’s really a matter of some people not trying hard enough; if blacks would only try harder they could be just as well off as whites.”
4. “Generations of slavery and discrimination have created conditions that make it difficult for blacks to work their way out of the lower class.”

### C.2 Measurement of direct tax ideal rates

In addition to the conjoint experiment, respondents were asked two additional questions about their income tax preferences. All respondents were asked the following question:

“Consider the taxes paid in the US by those families making more than \$375,000 each year. Please select from the list below which marginal tax rate you would most like to see families making more than \$375,000 each year pay.”

All respondents were also asked for their ideal tax rate on an additional income group. This was randomly selected from the five other income brackets in the conjoint experiment. The question was identical to the question above, save that it replaced “more than \$375,000” with one of the following: “less than \$10,000”; “between \$10,000 and \$35,000”; “between \$35,000 and \$85,000”; “between \$85,000 and \$175,000”; or “between \$175,000 and \$375,000”.

For both questions, the available responses were: 0%, 5%, 10%, 15%, 20%, 25%, 30%, 35%, 40%, 50%, 60%, 70%, 80%.

## D Supplemental Materials: Robustness of Results

We evaluate the robustness of our primary results in a number of ways. As our survey was administered online, it is possible that respondents' attention to our questions was divided among any number of other computer tasks, and so we ran the analysis above dropping the 8.2% of the sample (164 individuals) who failed an attention check embedded in the survey (see Figure A-1); our primary findings are unchanged.

As marginal tax rates were randomly selected for the policy pairs, one might also worry that respondents would be presented with very "strange" plans, increasing the complexity of selecting a preferred plan. To assess this possibility we identified the "easy" set of tax plans as those where marginal rates increased over the income distribution, or where decreases from one group to the next did not exceed 10%. The results are not appreciably different across plans that were "easy" or "hard" to evaluate, reducing worry that respondents were unable to form coherent preferences over tax plans with randomly generated rates (see Figure A-2).

Another concern might be that respondents lacked a general awareness of how taxation functions, or perhaps lacked the numeracy necessary to estimate tax burdens arising under different systems; this worry is particularly poignant given Bartel's (2005) finding that more well-informed respondents were more likely to oppose the Bush-era tax cuts. All respondents answered a series of questions on general economic knowledge and numeracy; in support of Bartel's findings, we find that high levels of numeracy and economic knowledge are associated with preferences for more progressive tax policies (see Figures A-3 and A-4). However, the basic pattern of preferences for lower taxes on the poor and higher taxes on the rich remains the same for all groups.

Finally, for the main experiment, respondents were shown explicitly the estimated revenue generated by a given tax plan. This was included to force respondents to consider how plans may affect government spending options. Because the revenue attribute was not fully independently randomized, we also ran a version of the survey (N=250) that was identical to the main survey except that respondents did not see the revenue attribute. The results from this sample are reported in Figure A-5: while the small sample size means that the estimates are less precise, the point estimates are largely unchanged when compared to the version with revenue.

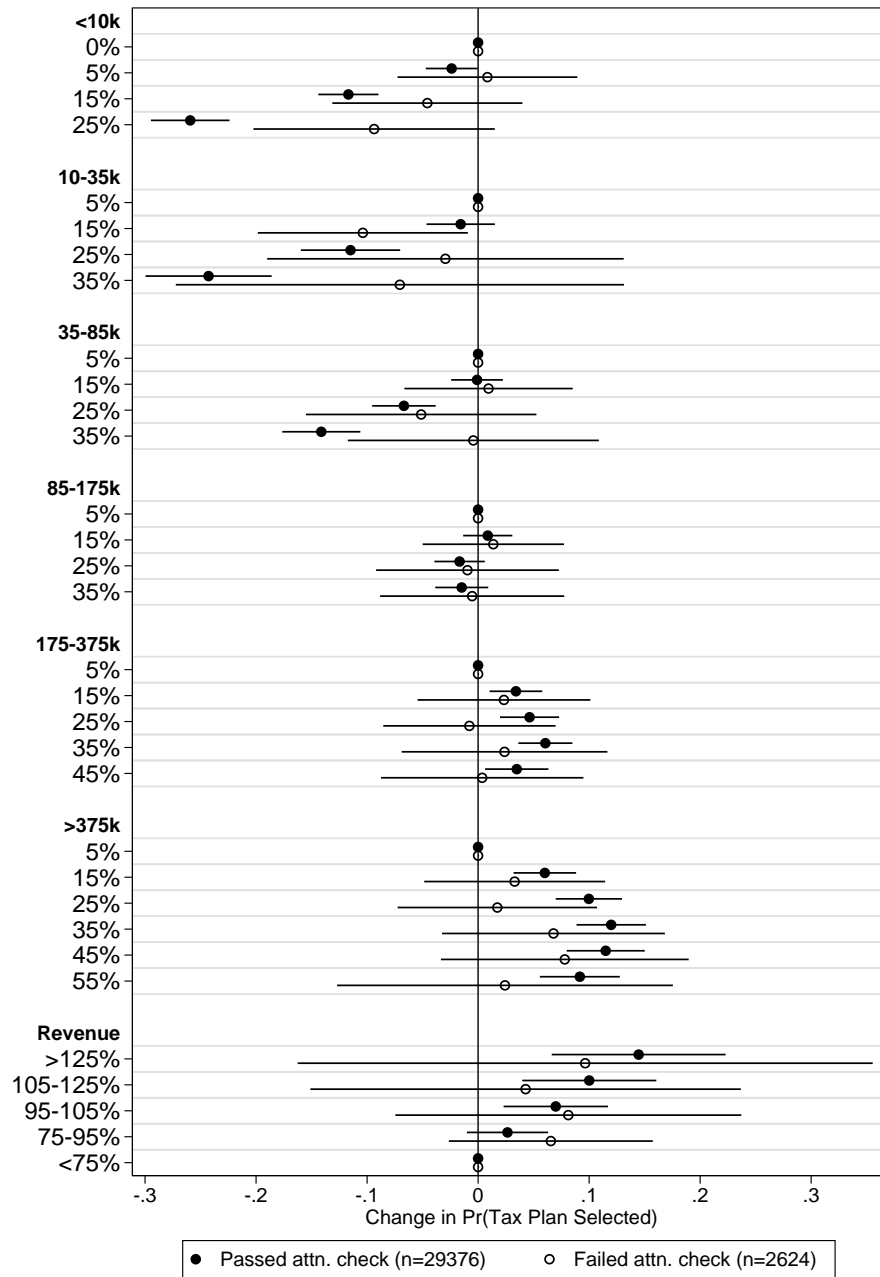


Figure A-1: *Experimental Conjoint Estimates of Income Tax Preferences: Attention to Survey*. This plot compares our results for the subgroup (8.2%) of respondents who failed an attention check in the course of taking the survey and those who passed. The plot shows estimates of the effect of randomly assigned attribute values for different tax plan dimensions on the probability of supporting an agreement. Estimates are based on the regression of *Tax Plan Support* on dummy variables for the values of the tax plan dimensions with SEs clustered by respondent. The bars indicate 95% confidence intervals and the points without bars indicate the reference category for a given tax plan dimension.

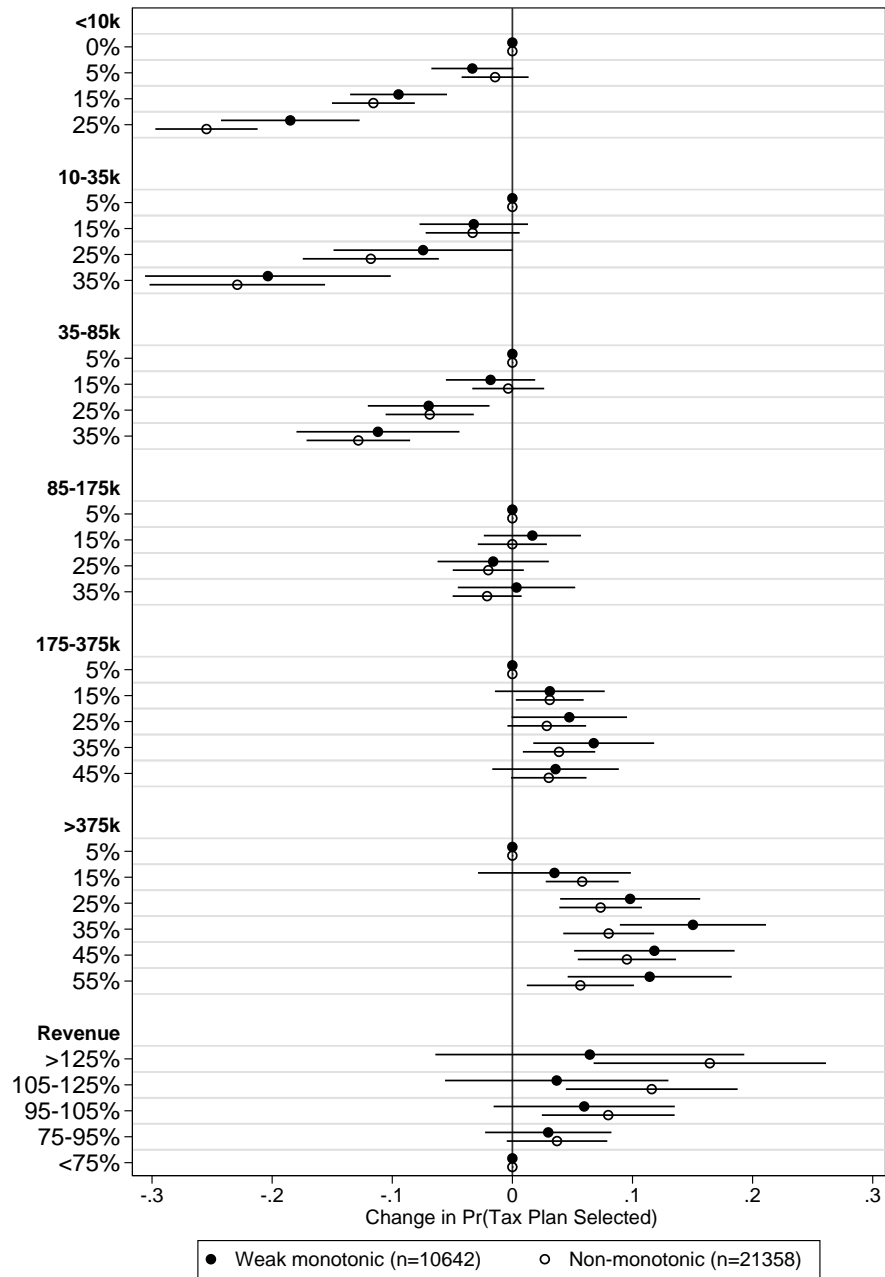


Figure A-2: *Experimental Conjoint Estimates of Income Tax Preferences: Tax Plan Monotonicity*. This plot compares our results for plans that were weakly monotonic and those that were not. The plot shows estimates of the effect of randomly assigned attribute values for different tax plan dimensions on the probability of supporting an agreement. Estimates are based on the regression of *Tax Plan Support* on dummy variables for the values of the tax plan dimensions with SEs clustered by respondent. The bars indicate 95% confidence intervals and the points without bars indicate the reference category for a given tax plan dimension.

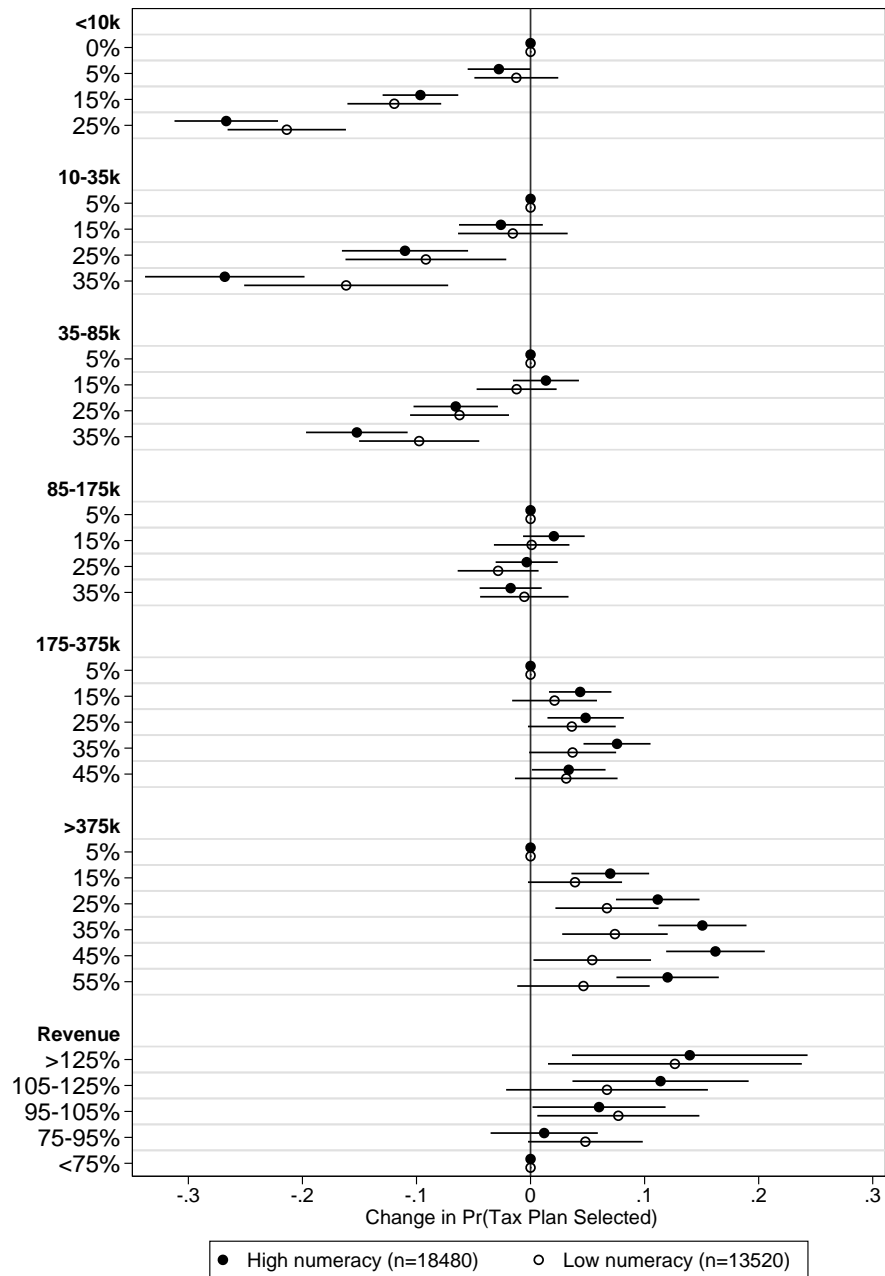


Figure A-3: *Experimental Conjoint Estimates of Income Tax Preferences: Numeracy*. This plot compares results by respondent numeracy, based on two questions involving basic computations. The first asked respondents to compute how much income would be remaining to an individual if she paid a specified amount of income taxes; the second asked how much income would remain if an individual were to pay a specified percentage of her income in taxation. “High” numeracy corresponds to individuals who answered both questions correctly. For high and low numeracy respondents, the plot shows estimates of the effect of randomly assigned attribute values for different tax plan dimensions on the probability of supporting an agreement. Estimates are based on the regression of *Tax Plan Support* on dummy variables for the values of the tax plan dimensions with SEs clustered by respondent. The bars indicate 95% confidence intervals and the points without bars indicate the reference category for a given tax plan dimension.



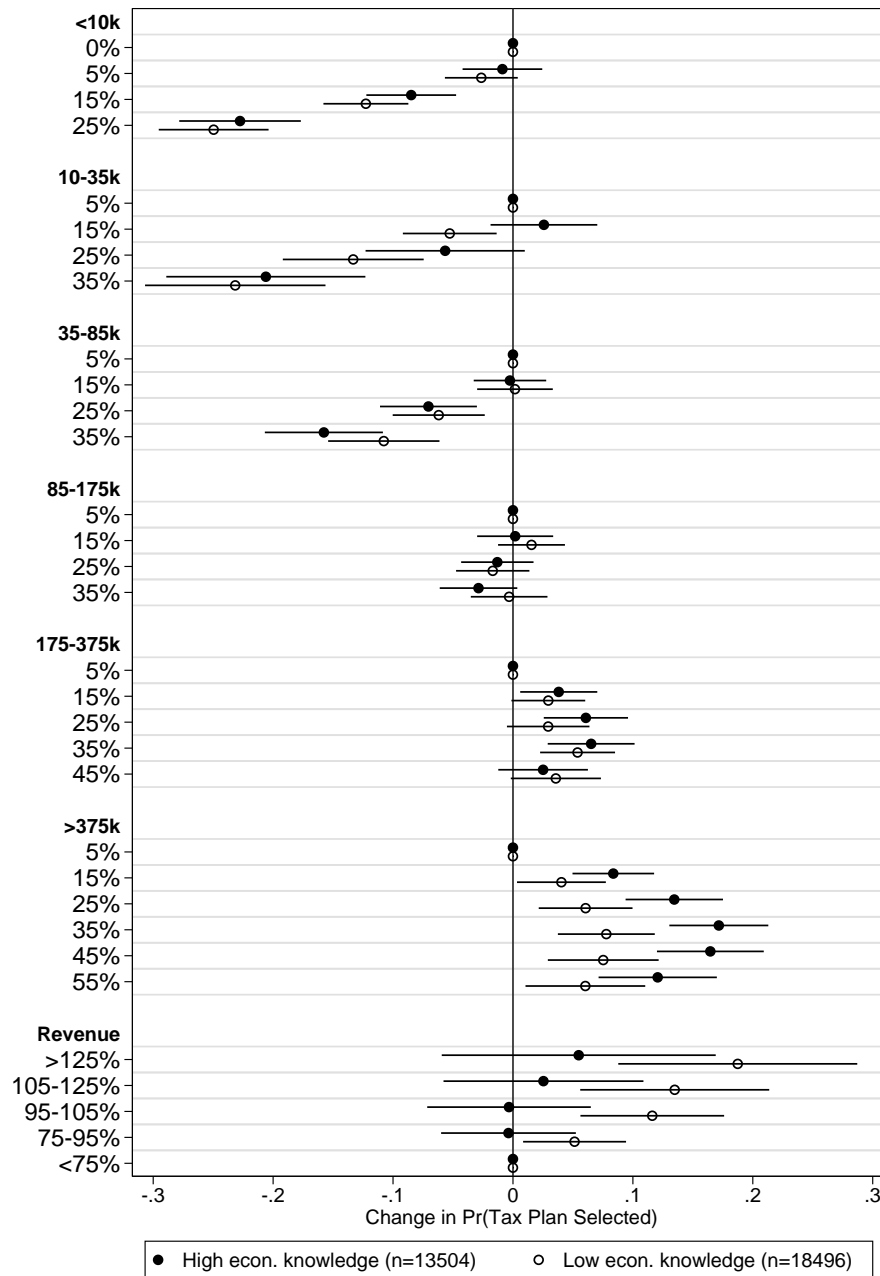


Figure A-4: *Experimental Conjoint Estimates of Income Tax Preferences: Economic Knowledge*. This plot compares results by levels of economic knowledge, based on response to two questions about the economy. The first asked whether the inflation rate or unemployment rate was higher in the U.S.; the second asked respondents to make a simple calculation involving inflation and interest rates. “High” economic knowledge corresponded to individuals who answered both questions correctly. For high and low economic knowledge respondents, the plot shows estimates of the effect of randomly assigned attribute values for different tax plan dimensions on the probability of supporting an agreement. Estimates are based on the regression of *Tax Plan Support* on dummy variables for the values of the tax plan dimensions with SEs clustered by respondent. The bars indicate 95% confidence intervals and the points without bars indicate the reference category for a given tax plan dimension.

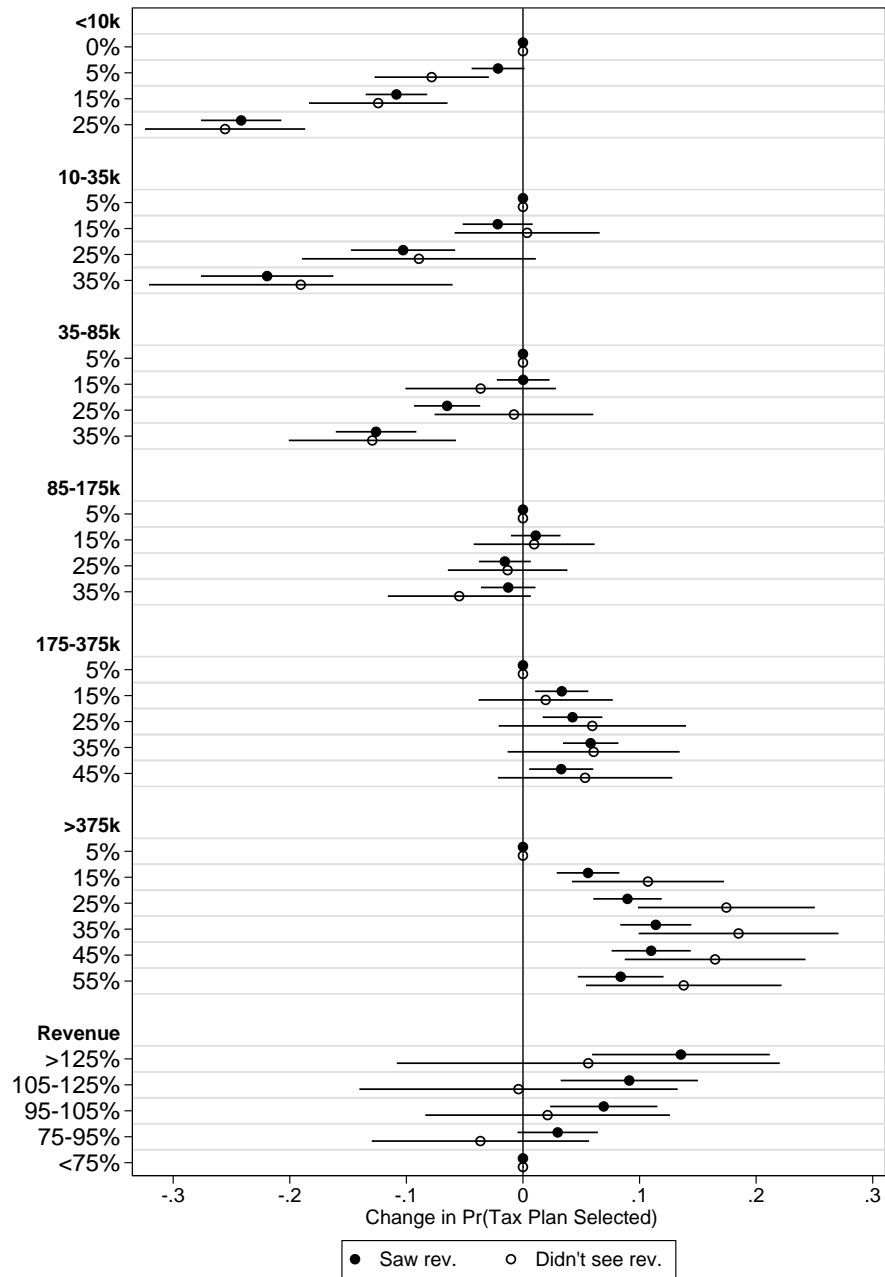


Figure A-5: *Experimental Conjoint Estimates of Income Tax Preferences: Revenue Explicit.* This plot compares results by whether respondents were presented explicitly with the revenue consequences of a given tax plan. Estimates are based on the regression of *Tax Plan Support* on dummy variables for the values of the tax plan dimensions with SEs clustered by respondent. The bars indicate 95% confidence intervals and the points without bars indicate the reference category for a given tax plan dimension. Estimates for the revenue values for the “Didn’t see rev.” subgroup are based on the implicit revenue raised by a plan, as a function of the marginal rates given.

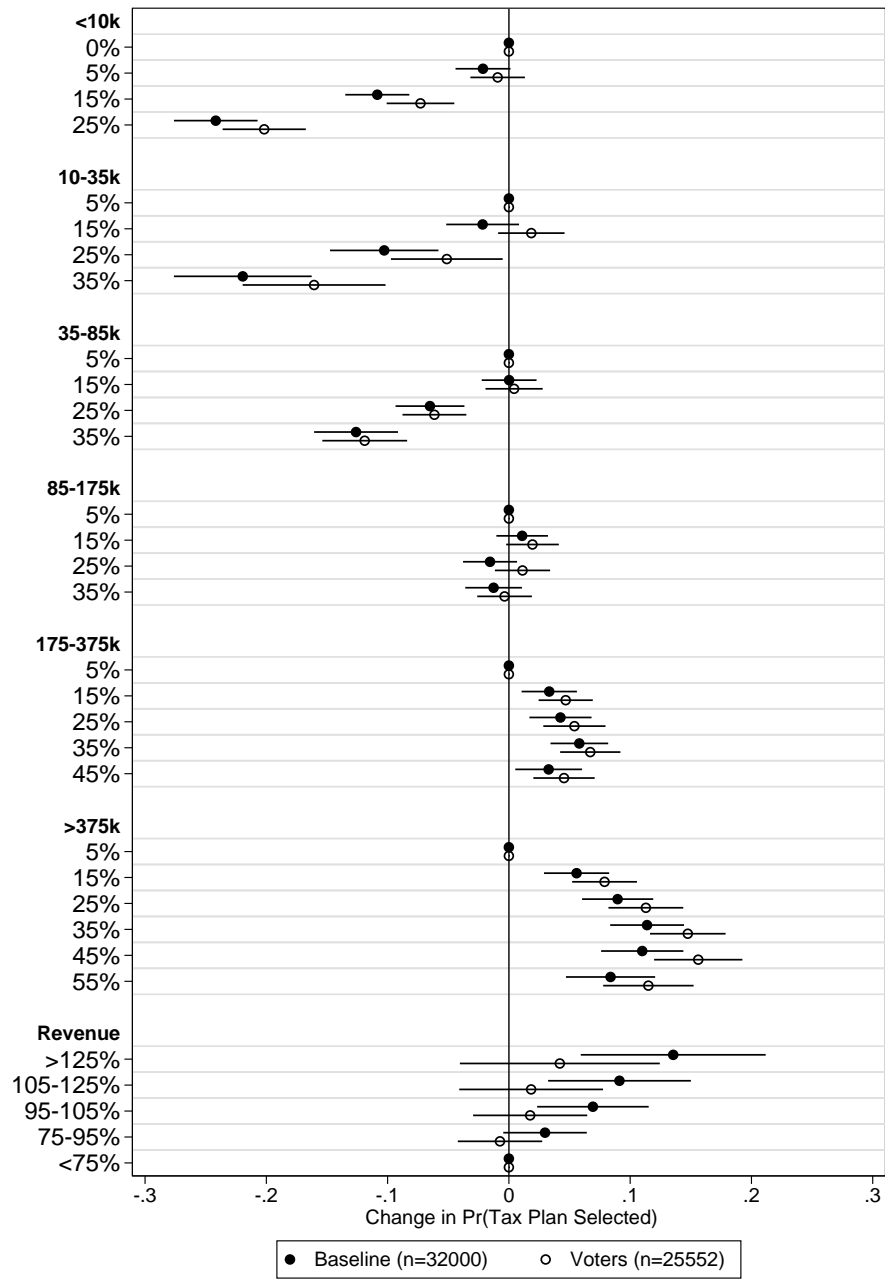


Figure A-6: *Experimental Conjoint Estimates of Income Tax Preferences: Citizens versus voters.* This plot compares our baseline results for all respondents against those based only on respondents that self-identified as having voted in the previous presidential election. Estimates are based on the regression of *Tax Plan Support* on dummy variables for the values of the tax plan dimensions with SEs clustered by respondent. The bars indicate 95% confidence intervals and the points without bars indicate the reference category for a given tax plan dimension.

## E Supplemental Materials: Three Tax Types

Three tax preference types emerge from the analysis in the main text. While all types prefer low rates on those making less than \$85,000 a year, we find stark differences for preferences over taxing the rich. The first group we refer to as “anti-tax.” These individuals decrease their support as taxes increase for all six tax brackets; support for a tax plan peaks when tax rates are 0-5% for the poor and 15% for the rich. The second group, the “strong progressives,” prefer low taxes on the poor and high taxes on the rich. For the top income groups they demonstrate increasing elasticities of support as taxes on the rich increase, with ideal rates on the top group of 45-55%. They typically also favor somewhat higher taxes on the 85-175K income bracket. Finally, we find evidence for a large third group whom we call “weak progressives.” This group favors low taxes on the poor and middle incomes, and favors at least somewhat higher taxes on the rich. However, in contrast to the other two groups, these individuals are essentially indifferent between a wide range of taxes on the rich, typically 25-45%. In identifying these three types of taxation preferences, we also locate conflict over income taxation in the U.S. squarely within the domain of taxes on the rich. These three types correspond quite closely to the “steep progressives,” “mild progressives,” and “flatraters” described in Roberts & Hite (1994). This similarity in our results is interesting in that it is based on data collected decades apart using very different methodologies.

Figure A-7 presents examples of each of these three tax preferences visually. The leftmost panel shows results for the subgroup of respondents who believe that taxes on the wealthy “harm the economy;” as can be seen, these individuals not only favor low taxes on the poor, but are some of the very few who also demonstrate negative and statistically significant elasticities of support for higher taxes on the wealthy. The middle panel presents results for respondents who identified as Democrats; unlike the average for the entire sample, Democrats clearly demonstrate strongly progressive preferences, especially for taxation on the rich. Finally, the rightmost panel presents results for individuals who believed that success was the result of “hard work” (as opposed to “luck”); as can be seen, these individuals do demonstrate generally progressive preferences, insofar as they disfavor higher taxes on the poor and do support somewhat higher taxes on the rich. However, this support for taxation on the rich is highly inelastic, with no distinguishable difference between rates of 15% to 45%, despite the enormous fiscal and redistributive consequences. Thus, we identify these types of respondents as “weak progressives.” Table A-3 demonstrates how our subgroup analysis results map onto the three tax preference types.<sup>1</sup>

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<sup>1</sup>Explicit presentation of these results is provided in figures in the main text and supplemental materials.

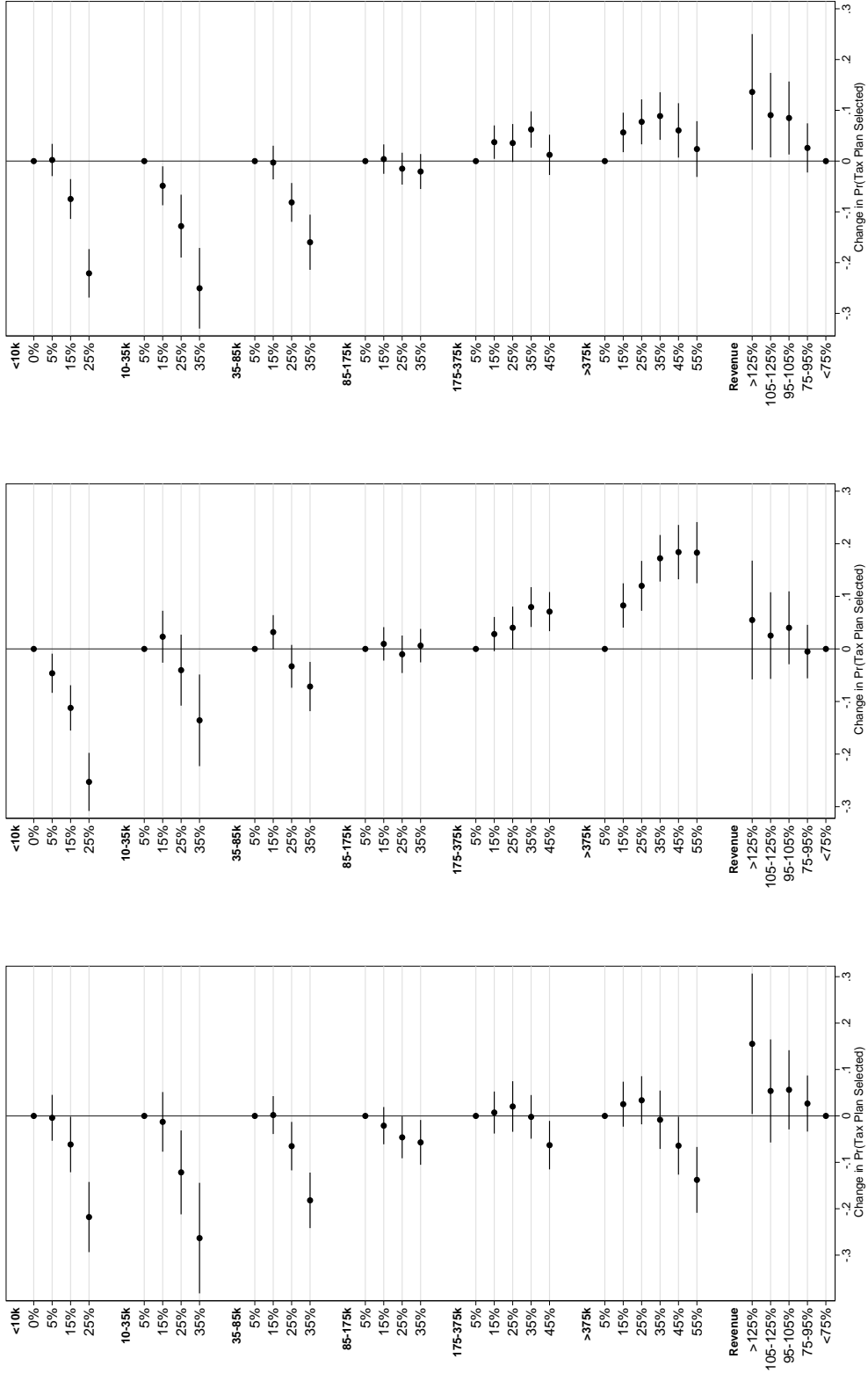


Figure A-7: *Three Tax Types*. This plot reports corresponding to the “anti-tax,” “strong progressive,” and “weak progressive” types discussed above.

<b>Factor</b>	<b>Anti-Tax</b>	<b>Strong Prog.</b>	<b>Weak Prog.</b>
Efficiency costs	Taxes harm	Taxes help	
Work vs luck		Luck	Work
Racial resentment		Low	High
Relig. attendance		Low	High
Altruism		High	Low
Partisanship		Democ.	Repub.
Inequity Aversion		Averse	Not

Table A-3: Distribution of three tax types according to primary covariates.

## **F Supplemental Materials: Additional Figures**

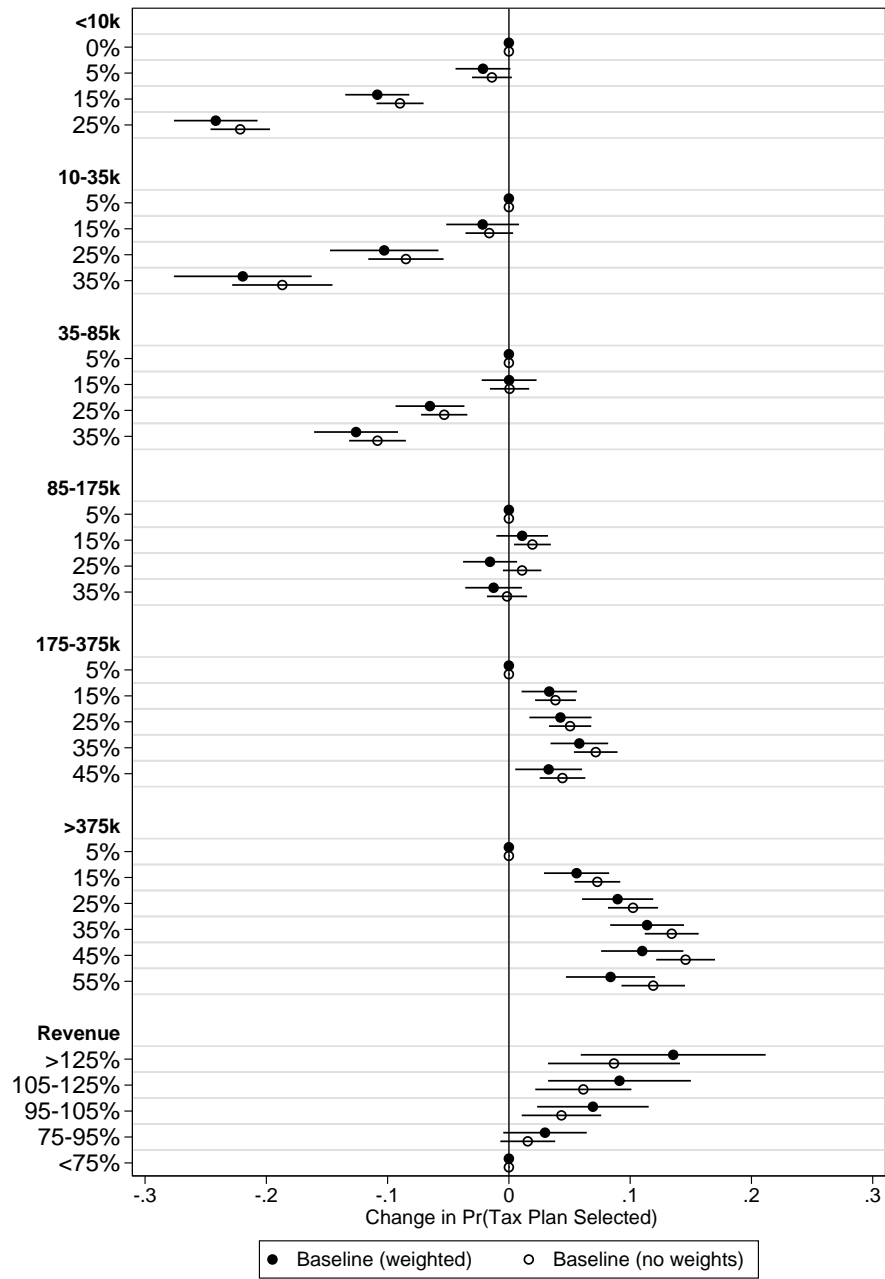


Figure A-8: *Experimental Conjoint Estimates of Income Tax Preferences: Weighted vs. Unweighted.* This plot compares our main weighted results with unweighted estimates. The plot shows estimates of the effect of randomly assigned attribute values for different tax plan dimensions on the probability of supporting an agreement. Estimates are based on the regression of *Tax Plan Support* on dummy variables for the values of the tax plan dimensions with SEs clustered by respondent. The bars indicate 95% confidence intervals and the points without bars indicate the reference category for a given tax plan dimension.



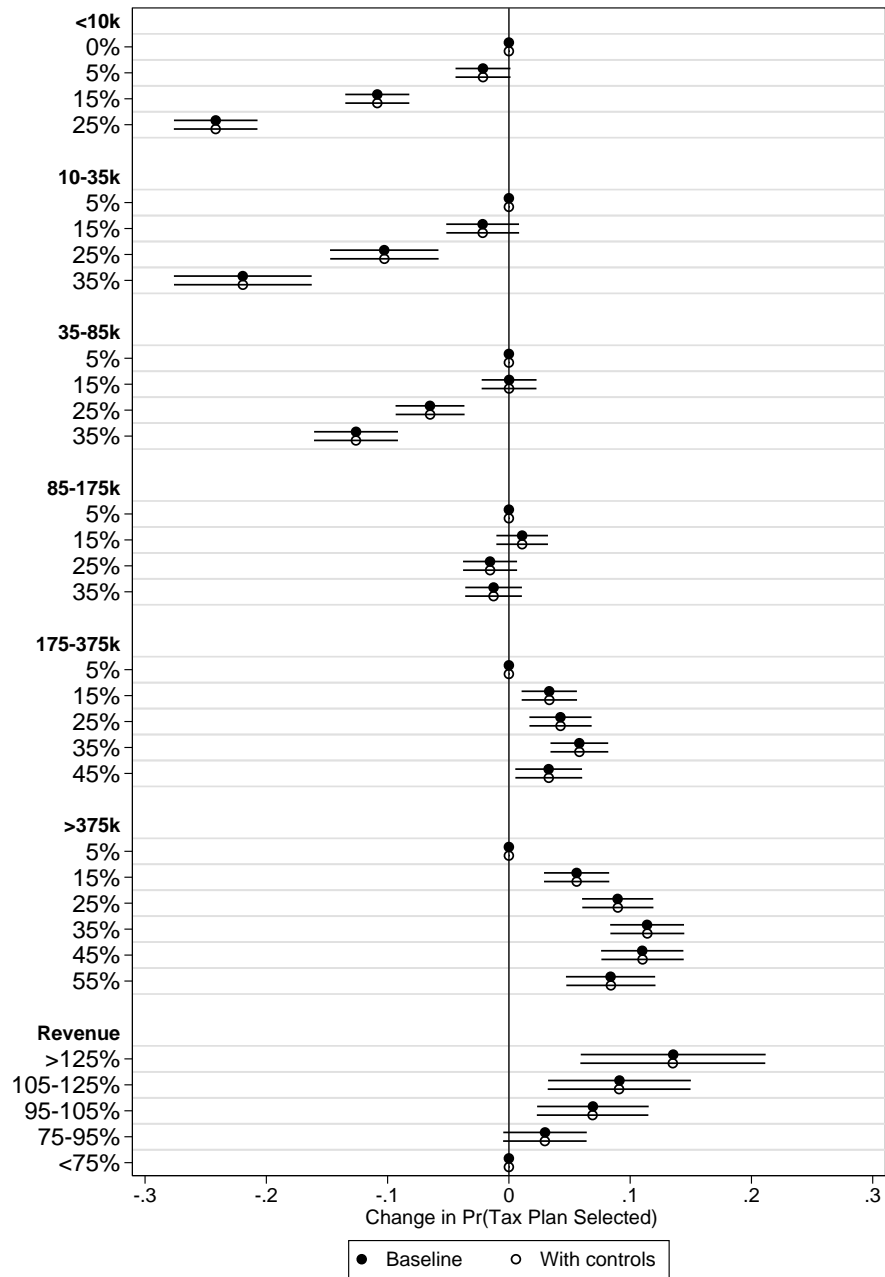


Figure A-9: *Experimental Conjoint Estimates of Income Tax Preferences: With and Without Individual Control Variables.* This plot compares our main results with estimates that add control variables for gender, age, race, education, partisanship, and ideology. The plot shows estimates of the effect of randomly assigned attribute values for different tax plan dimensions on the probability of supporting an agreement. Estimates are based on the regression of *Tax Plan Support* on dummy variables for the values of the tax plan dimensions with SEs clustered by respondent. The bars indicate 95% confidence intervals and the points without bars indicate the reference category for a given tax plan dimension.

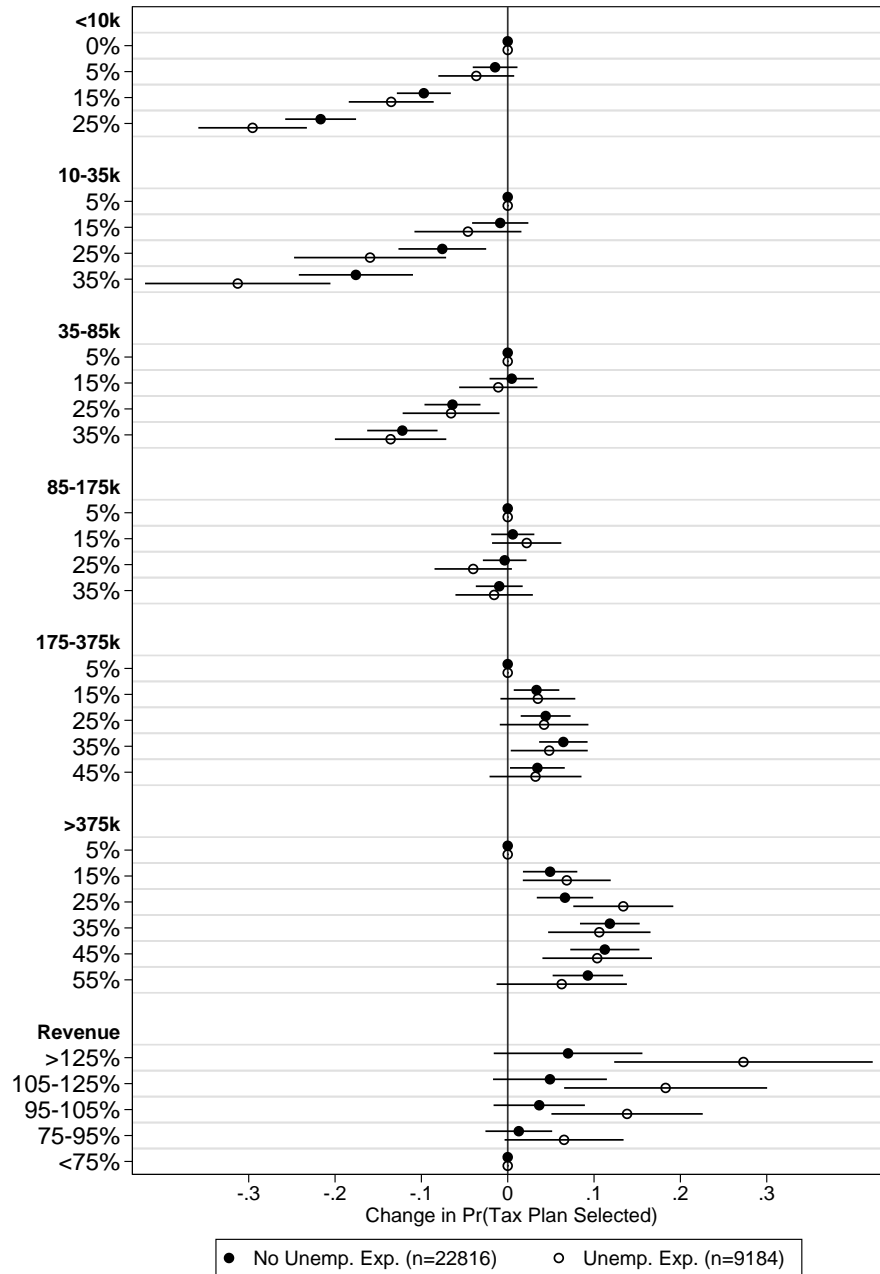


Figure A-10: *Experimental Conjoint Estimates of Income Tax Preferences: Unemployment Experience*. This plot shows estimates of the effect of randomly assigned attribute values for different tax plan dimensions on the probability of supporting a tax plan by current or recent experience with unemployment. Estimates are based on regressions as described in Figure 1.

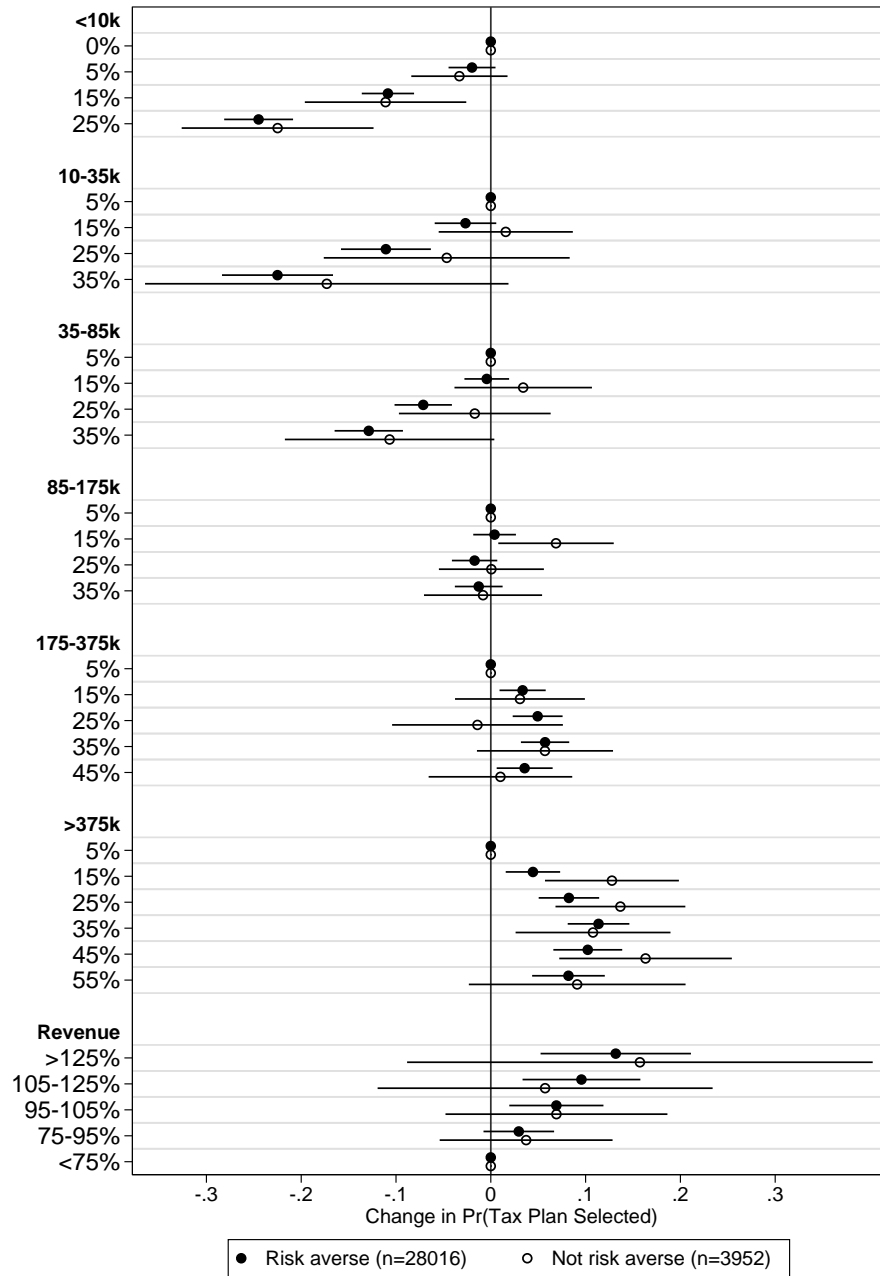


Figure A-11: *Experimental Conjoint Estimates of Income Tax Preferences: Risk Aversion.* This plot shows estimates of the effect of randomly assigned attribute values for different tax plan dimensions on the probability of supporting a tax plan by risk aversion. Estimates are based on regressions as described in Figure 1.

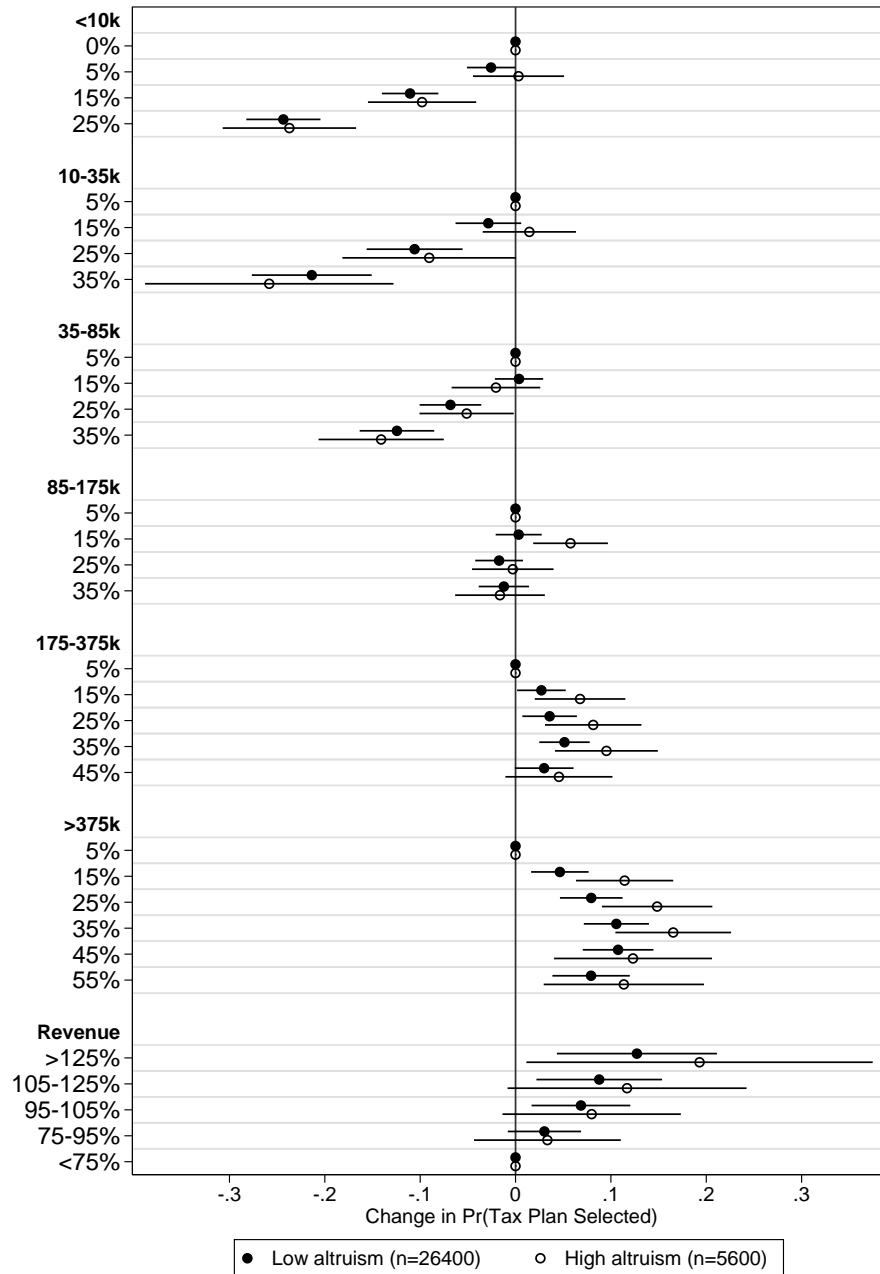


Figure A-12: *Experimental Conjoint Estimates of Income Tax Preferences: Altruism.* This plot shows estimates of the effect of randomly assigned attribute values for different tax plan dimensions on the probability of supporting a tax plan by altruism type. Estimates are based on regressions as described in Figure 1.

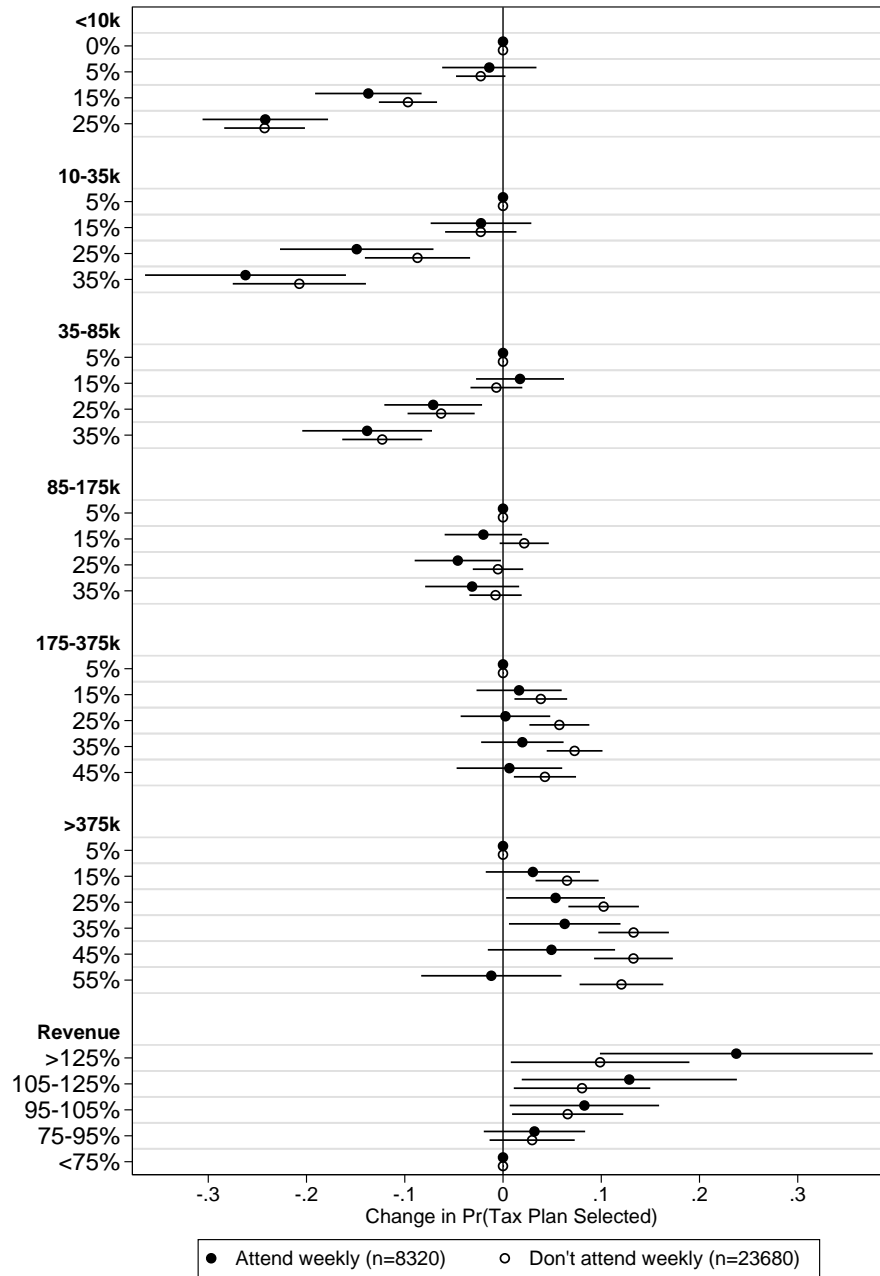


Figure A-13: *Experimental Conjoint Estimates of Income Tax Preferences: Religious Attendance.* This plot shows estimates of the effect of randomly assigned attribute values for different tax plan dimensions on the probability of supporting a tax plan by religious attendance. Estimates are based on regressions as described in Figure 1.

## G Supplemental Materials: Regression Tables

Variables	Baseline	
<b>&lt;10K</b>		
5%	-0.021*	(0.012)
15%	-0.109***	(0.013)
25%	-0.242***	(0.018)
<b>10K-35K</b>		
15%	-0.022	(0.015)
25%	-0.103***	(0.023)
35%	-0.219***	(0.029)
<b>35K-85K</b>		
15%	0.000	(0.012)
25%	-0.065***	(0.014)
35%	-0.126***	(0.018)
<b>85K-175K</b>		
15%	0.011	(0.011)
25%	-0.016	(0.011)
35%	-0.013	(0.012)
<b>175K-375K</b>		
15%	0.033***	(0.012)
25%	0.043***	(0.013)
35%	0.058***	(0.012)
45%	0.033**	(0.014)
<b>&gt;375K</b>		
15%	0.056***	(0.014)
25%	0.090***	(0.015)
35%	0.114***	(0.016)
45%	0.110***	(0.017)
55%	0.084***	(0.019)
<b>Revenue</b>		
>125%	0.135***	(0.039)
105-125%	0.091***	(0.030)
95-105%	0.069***	(0.023)
75-95%	0.030*	(0.018)
Constant	0.559***	(0.026)
Observations	32,000	
R-squared	0.055	

Robust standard errors in parentheses

\*\*\* p<0.01, \*\* p<0.05, \* p<0.1

Table A-4: *Experimental Conjoint Estimates of Income Tax Preferences: Baseline*. This table reports estimates from regression of *Tax Plan Support* on randomly assigned attributes of a given tax plan. Robust standard errors, clustered by individual, are in parentheses.

Variables	Not Inequity Averse		Inequity Averse	
<b>&lt;10K</b>				
5%	-0.003	(0.016)	-0.037**	(0.016)
15% <sup>†</sup>	-0.071***	(0.019)	-0.140***	(0.018)
25% <sup>†</sup>	-0.195***	(0.026)	-0.279***	(0.024)
<b>10K-35K</b>				
15%	-0.015	(0.021)	-0.023	(0.022)
25%	-0.069**	(0.034)	-0.128***	(0.030)
35% <sup>†</sup>	-0.151***	(0.042)	-0.275***	(0.039)
<b>35K-85K</b>				
15%	0.005	(0.018)	-0.001	(0.015)
25%	-0.071***	(0.022)	-0.057***	(0.019)
35%	-0.124***	(0.027)	-0.127***	(0.023)
<b>85K-175K</b>				
15%	0.003	(0.016)	0.021	(0.014)
25%	-0.022	(0.017)	-0.005	(0.015)
35% <sup>†</sup>	-0.039**	(0.017)	0.015	(0.016)
<b>175K-375K</b>				
15%	0.030	(0.018)	0.037**	(0.014)
25%	0.035*	(0.020)	0.051***	(0.017)
35%	0.034*	(0.018)	0.081***	(0.016)
45% <sup>†</sup>	-0.012	(0.022)	0.076***	(0.017)
<b>&gt;375K</b>				
15% <sup>†</sup>	0.027	(0.021)	0.084***	(0.017)
25% <sup>†</sup>	0.035*	(0.021)	0.145***	(0.021)
35% <sup>†</sup>	0.047**	(0.022)	0.181***	(0.021)
45% <sup>†</sup>	0.030	(0.026)	0.189***	(0.022)
55% <sup>†</sup>	-0.004	(0.029)	0.171***	(0.023)
<b>Revenue</b>				
>125%	0.083	(0.059)	0.173***	(0.051)
105-125%	0.043	(0.044)	0.130***	(0.041)
95-105%	0.052	(0.035)	0.082***	(0.031)
75-95%	0.023	(0.024)	0.034	(0.025)
Constant	0.612***	(0.040)	0.498***	(0.034)
Observations	14,368		17,632	
R <sup>2</sup>	0.039		0.086	

\*\*\* p<0.01, \*\* p<0.05, \* p<0.1

Table A-5: *Experimental Conjoint Estimates of Income Tax Preferences: By Inequity Aversion*. This table reports subgroup analysis broken down by whether a respondent is inequity averse. Inequity aversion is a dummy that takes a value of 1 if the respondent answered that the gap between the income of the bottom 90% of Americans and top 1% of Americans was too large and 0 otherwise. † indicates that, in a regression that interacted “inequity averse” with each treatment dummy, the coefficient on the interaction with “inequity averse” is statistically significant at the 5% level. Robust standard errors, clustered by individual, are in parentheses.



Variables	Republican		Democrat		Independent	
<b>&lt;10K</b>						
5%	0.017	(0.020)	-0.046**	(0.019)	-0.025	(0.024)
15%	-0.075***	(0.021)	-0.112***	(0.022)	-0.152***	(0.031)
25%	-0.204***	(0.026)	-0.253***	(0.028)	-0.294***	(0.040)
<b>10K-35K</b>						
15%†	-0.038*	(0.021)	0.023	(0.025)	-0.059*	(0.035)
25%†	-0.128***	(0.038)	-0.040	(0.034)	-0.174***	(0.054)
35%†	-0.261***	(0.047)	-0.136***	(0.044)	-0.314***	(0.067)
<b>35K-85K</b>						
15%†	-0.035*	(0.021)	0.032*	(0.016)	-0.011	(0.025)
25%†	-0.095***	(0.026)	-0.033	(0.021)	-0.093***	(0.033)
35%†	-0.198***	(0.030)	-0.072***	(0.024)	-0.146***	(0.044)
<b>85K-175K</b>						
15%	-0.000	(0.018)	0.010	(0.016)	0.004	(0.024)
25%	-0.016	(0.019)	-0.010	(0.018)	-0.045*	(0.025)
35%	-0.038*	(0.021)	0.006	(0.016)	-0.026	(0.029)
<b>175K-375K</b>						
15%	0.052**	(0.020)	0.028*	(0.017)	0.010	(0.025)
25%	0.053**	(0.021)	0.040**	(0.020)	0.022	(0.029)
35%	0.061***	(0.018)	0.080***	(0.019)	0.016	(0.028)
45%†	-0.005	(0.021)	0.071***	(0.019)	0.027	(0.037)
<b>&gt;375K</b>						
15%	0.042**	(0.020)	0.083***	(0.021)	0.032	(0.032)
25%	0.093***	(0.021)	0.120***	(0.024)	0.042	(0.036)
35%†	0.097***	(0.029)	0.172***	(0.023)	0.041	(0.034)
45%†	0.059**	(0.029)	0.184***	(0.026)	0.049	(0.038)
55%†	0.004	(0.031)	0.183***	(0.030)	0.028	(0.040)
<b>Revenue Raised</b>						
>125%	0.121*	(0.066)	0.055	(0.058)	0.288***	(0.090)
105-125%†	0.078	(0.049)	0.025	(0.042)	0.211***	(0.074)
95-105%	0.023	(0.036)	0.040	(0.035)	0.170***	(0.057)
75-95%	0.008	(0.029)	-0.005	(0.026)	0.116***	(0.042)
Constant	0.639***	(0.041)	0.470***	(0.041)	0.634***	(0.061)
Observations	10,352		14,160		6,288	
R-squared	0.066		0.071		0.053	

\*\*\* p<0.01, \*\* p<0.05, \* p<0.1

Table A-6: *Experimental Conjoint Estimates of Income Tax Preferences: By Partisanship.* This table reports subgroup analysis broken down by the respondent’s self-identification as Republican, Democrat, or Independent. † indicates that, in a regression that interacted “Democrat” with each treatment dummy, the coefficient on the interaction with “Democrat” is statistically significant at the 5% level. Robust standard errors, clustered by individual, are in parentheses.

VARIABLES	Help Economy		Hurt Economy		No Effect	
<b>&lt;10K</b>						
5%	-0.028*	(0.016)	-0.004	(0.025)	-0.023	(0.022)
15%	-0.116***	(0.018)	-0.062**	(0.030)	-0.137***	(0.027)
25%	-0.250***	(0.024)	-0.218***	(0.038)	-0.247***	(0.036)
<b>10K-35K</b>						
15%	-0.021	(0.020)	-0.013	(0.033)	-0.028	(0.032)
25%	-0.080***	(0.031)	-0.122***	(0.046)	-0.140***	(0.048)
35%	-0.194***	(0.040)	-0.263***	(0.061)	-0.227***	(0.058)
<b>35K-85K</b>						
15%	0.004	(0.016)	0.002	(0.021)	-0.011	(0.023)
25%	-0.048**	(0.020)	-0.065**	(0.027)	-0.092***	(0.032)
35%†	-0.104***	(0.025)	-0.182***	(0.030)	-0.107***	(0.037)
<b>85K-175K</b>						
15%	0.034**	(0.014)	-0.021	(0.020)	-0.015	(0.024)
25%	0.010	(0.015)	-0.046**	(0.023)	-0.048**	(0.023)
35%†	0.019	(0.016)	-0.057**	(0.025)	-0.036	(0.024)
<b>175K-375K</b>						
15%	0.049***	(0.016)	0.007	(0.023)	0.028	(0.026)
25%	0.069***	(0.017)	0.020	(0.028)	-0.004	(0.026)
35%†	0.101***	(0.017)	-0.002	(0.024)	0.024	(0.024)
45%†	0.092***	(0.019)	-0.063**	(0.027)	-0.008	(0.029)
<b>&gt;375K</b>						
15%	0.064***	(0.019)	0.025	(0.025)	0.074**	(0.031)
25%†	0.112***	(0.022)	0.034	(0.026)	0.097***	(0.030)
35%†	0.155***	(0.020)	-0.008	(0.032)	0.146***	(0.036)
45%†	0.171***	(0.024)	-0.064**	(0.032)	0.152***	(0.037)
55%†	0.172***	(0.026)	-0.138***	(0.036)	0.120***	(0.039)
<b>Revenue Raised</b>						
>125%	0.138**	(0.054)	0.155**	(0.077)	0.096	(0.081)
105-125%	0.104**	(0.042)	0.054	(0.057)	0.092	(0.065)
95-105%	0.070**	(0.032)	0.056	(0.043)	0.078	(0.055)
75-95%	0.016	(0.023)	0.027	(0.031)	0.053	(0.043)
Constant	0.457***	(0.037)	0.742***	(0.053)	0.606***	(0.048)
Observations	18,016		7,632		6,352	
R-squared	0.068		0.070		0.071	

\*\*\* p<0.01, \*\* p<0.05, \* p<0.1

Table A-7: *Experimental Conjoint Estimates of Income Tax Preferences: By Efficiency Beliefs.* This table reports subgroup analysis broken down by respondents’ beliefs about whether raising taxes on those making more than \$375,000 a year would help the economy, hurt the economy, or have no effect. † indicates that, in a regression that interacted “help economy” with each treatment dummy, the coefficient on the interaction with “help economy” is statistically significant at the 5% level. Robust standard errors, clustered by individual, are in parentheses.

VARIABLES	Not Risk Averse		Risk Averse	
<b>&lt;10K</b>				
5%	-0.033	(0.026)	-0.020	(0.013)
15%	-0.111**	(0.043)	-0.109***	(0.014)
25%	-0.225***	(0.051)	-0.245***	(0.019)
<b>10K-35K</b>				
15%	0.016	(0.036)	-0.027	(0.017)
25%	-0.047	(0.066)	-0.111***	(0.024)
35%	-0.173*	(0.097)	-0.225***	(0.030)
<b>35K-85K</b>				
15%	0.034	(0.037)	-0.004	(0.012)
25%	-0.017	(0.041)	-0.071***	(0.015)
35%	-0.107*	(0.056)	-0.129***	(0.018)
<b>85K-175K</b>				
15%†	0.069**	(0.031)	0.004	(0.011)
25%	0.001	(0.028)	-0.017	(0.012)
35%	-0.008	(0.032)	-0.013	(0.013)
<b>175K-375K</b>				
15%	0.031	(0.035)	0.034***	(0.012)
25%	-0.014	(0.046)	0.049***	(0.013)
35%	0.057	(0.036)	0.057***	(0.013)
45%	0.010	(0.038)	0.036**	(0.015)
<b>&gt;375K</b>				
15%†	0.128***	(0.036)	0.044***	(0.015)
25%	0.137***	(0.035)	0.082***	(0.016)
35%	0.108***	(0.041)	0.114***	(0.017)
45%	0.163***	(0.046)	0.102***	(0.019)
55%	0.091	(0.058)	0.082***	(0.020)
<b>Revenue Raised</b>				
>125%	0.157	(0.125)	0.132***	(0.040)
105-125%	0.057	(0.090)	0.096***	(0.032)
95-105%	0.069	(0.059)	0.069***	(0.025)
75-95%	0.037	(0.046)	0.030	(0.019)
Constant	0.470***	(0.084)	0.572***	(0.027)
Observations	3,952		28,016	
R-squared	0.056		0.057	

\*\*\* p<0.01, \*\* p<0.05, \* p<0.1

Table A-8: *Experimental Conjoint Estimates of Income Tax Preferences: By Risk Preferences*. This table reports subgroup analysis broken down by respondents' risk preferences. These were measured using a payoff-relevant question in which respondents chose whether to enter a lottery or receive a certain payoff with the same expected value. † indicates that, in a regression that interacted "risk averse" with each treatment dummy, the coefficient on the interaction with "risk averse" is statistically significant at the 5% level. Robust standard errors, clustered by individual, are in parentheses.

VARIABLES	Luck Plays a Role		Hard Work	
<b>&lt;10K</b>				
5%	-0.041**	(0.016)	0.002	(0.016)
15%†	-0.134***	(0.018)	-0.075***	(0.020)
25%	-0.257***	(0.025)	-0.221***	(0.024)
<b>10K-35K</b>				
15%	0.002	(0.023)	-0.049**	(0.020)
25%	-0.081**	(0.032)	-0.128***	(0.032)
35%	-0.191***	(0.040)	-0.250***	(0.040)
<b>35K-85K</b>				
15%	0.002	(0.016)	-0.003	(0.017)
25%	-0.052**	(0.021)	-0.081***	(0.019)
35%	-0.099***	(0.023)	-0.160***	(0.028)
<b>85K-175K</b>				
15%	0.015	(0.015)	0.004	(0.015)
25%	-0.016	(0.016)	-0.015	(0.016)
35%	-0.006	(0.016)	-0.021	(0.018)
<b>175K-375K</b>				
15%	0.029*	(0.016)	0.037**	(0.017)
25%	0.049***	(0.018)	0.036*	(0.019)
35%	0.054***	(0.016)	0.062***	(0.018)
45%	0.050**	(0.019)	0.012	(0.020)
<b>&gt;375K</b>				
15%	0.056***	(0.019)	0.056***	(0.020)
25%	0.100***	(0.020)	0.077***	(0.023)
35%	0.136***	(0.020)	0.089***	(0.024)
45%†	0.151***	(0.022)	0.060**	(0.027)
55%†	0.134***	(0.025)	0.024	(0.028)
<b>Revenue Raised</b>				
>125%	0.130**	(0.053)	0.136**	(0.058)
105-125%	0.088**	(0.042)	0.090**	(0.042)
95-105%	0.055*	(0.031)	0.085**	(0.037)
75-95%	0.032	(0.025)	0.026	(0.025)
Constant	0.522***	(0.037)	0.606***	(0.038)
Observations	17,872		14,112	
R-squared	0.061		0.055	

\*\*\* p<0.01, \*\* p<0.05, \* p<0.1

Table A-9: *Experimental Conjoint Estimates of Income Tax Preferences: By Whether Success is Due to Hard Work or Luck.* This table reports subgroup analysis broken down by respondents’ beliefs about whether economic success is due to hard work, luck, or a mix of hard work and luck. Those who replied either that luck was more important, or that luck and hard work were equally important, are coded as “luck plays a role”. † indicates that, in a regression that interacted “hard work” with each treatment dummy, the coefficient on the interaction with “hard work” is statistically significant at the 5% level. Robust standard errors, clustered by individual, are in parentheses.

VARIABLES	White: Low Resent		White: High Resent		Black		Hispanic	
<b>&lt;10K</b>								
5%	-0.021	(0.019)	-0.016	(0.017)	-0.070*	(0.038)	0.040	(0.039)
15%	-0.122***	(0.021)	-0.106***	(0.019)	-0.071	(0.048)	-0.100**	(0.046)
25%	-0.277***	(0.029)	-0.237***	(0.026)	-0.177***	(0.058)	-0.191***	(0.055)
<b>10K-35K</b>								
15%	-0.022	(0.029)	-0.037*	(0.020)	0.058	(0.042)	0.004	(0.052)
25%	-0.085**	(0.041)	-0.136***	(0.030)	0.002	(0.070)	-0.081	(0.079)
35%	-0.214***	(0.050)	-0.273***	(0.041)	-0.065	(0.090)	-0.152	(0.099)
<b>35K-85K</b>								
15%	-0.004	(0.021)	0.018	(0.017)	0.042	(0.034)	-0.041	(0.039)
25%	-0.058**	(0.027)	-0.046**	(0.021)	-0.018	(0.038)	-0.142***	(0.048)
35%	-0.108***	(0.031)	-0.154***	(0.025)	-0.040	(0.053)	-0.168***	(0.056)
<b>85K-175K</b>								
15%	0.011	(0.017)	0.025	(0.016)	0.028	(0.042)	0.001	(0.032)
25%	-0.026	(0.018)	0.001	(0.017)	-0.052	(0.038)	0.035	(0.040)
35%	-0.012	(0.020)	-0.016	(0.019)	-0.014	(0.033)	0.021	(0.045)
<b>175K-375K</b>								
15%	0.018	(0.018)	0.045**	(0.019)	0.063*	(0.037)	0.059	(0.037)
25%	0.033	(0.024)	0.057***	(0.021)	0.010	(0.033)	0.072*	(0.037)
35%	0.069***	(0.020)	0.068***	(0.018)	0.063*	(0.034)	0.048	(0.043)
45%	0.058**	(0.024)	0.025	(0.021)	0.072*	(0.039)	0.017	(0.047)
<b>&gt;375K</b>								
15%	0.069***	(0.024)	0.043**	(0.020)	0.060	(0.050)	0.117***	(0.044)
25%	0.129***	(0.027)	0.084***	(0.022)	0.079	(0.052)	0.110***	(0.041)
35%	0.157***	(0.027)	0.088***	(0.023)	0.077	(0.056)	0.171***	(0.045)
45%†	0.168***	(0.026)	0.054**	(0.027)	0.138**	(0.064)	0.124**	(0.058)
55%†	0.153***	(0.033)	0.016	(0.025)	0.118*	(0.065)	0.110*	(0.064)
<b>Revenue Raised</b>								
>125%	0.169***	(0.065)	0.120**	(0.056)	-0.002	(0.127)	0.122	(0.136)
105-125%	0.127**	(0.051)	0.091**	(0.042)	-0.048	(0.096)	0.054	(0.103)
95-105%	0.077**	(0.039)	0.066*	(0.034)	0.018	(0.073)	0.028	(0.081)
75-95%	0.037	(0.031)	0.027	(0.026)	-0.050	(0.056)	0.050	(0.057)
Constant	0.504***	(0.045)	0.596***	(0.036)	0.495***	(0.092)	0.503***	(0.088)
Observations	12,160		12,288		2,768		2,400	
R-squared	0.072		0.068		0.041		0.062	

\*\*\* p<0.01, \*\* p<0.05, \* p<0.1

Table A-10: *Experimental Conjoint Estimates of Income Tax Preferences: By Race and Racial Bias.* This table reports subgroup analysis broken down by the respondent’s race and, for white respondents, by their responses to four questions from Kinder & Sanders (1996) designed to measure racial resentment. † indicates that, in a regression that interacted “white: high resent” with each treatment dummy, the coefficient on the interaction with “white: high resent” is statistically significant at the 5% level. Robust standard errors, clustered by individual, are in parentheses.

VARIABLES	Attend weekly		Don't attend weekly	
<b>&lt;10K</b>				
5%	-0.014	(0.024)	-0.023*	(0.013)
15%	-0.137***	(0.028)	-0.097***	(0.015)
25%	-0.242***	(0.033)	-0.243***	(0.021)
<b>10K-35K</b>				
15%	-0.022	(0.026)	-0.023	(0.019)
25%	-0.149***	(0.040)	-0.087***	(0.027)
35%	-0.262***	(0.052)	-0.207***	(0.035)
<b>35K-85K</b>				
15%	0.017	(0.023)	-0.007	(0.013)
25%	-0.071***	(0.025)	-0.063***	(0.017)
35%	-0.138***	(0.034)	-0.123***	(0.021)
<b>85K-175K</b>				
15%	-0.020	(0.020)	0.022*	(0.013)
25%	-0.046**	(0.022)	-0.005	(0.013)
35%	-0.031	(0.024)	-0.008	(0.014)
<b>175K-375K</b>				
15%	0.016	(0.022)	0.038***	(0.014)
25%†	0.002	(0.023)	0.057***	(0.016)
35%†	0.020	(0.021)	0.073***	(0.014)
45%	0.006	(0.027)	0.043***	(0.016)
<b>&gt;375K</b>				
15%	0.030	(0.024)	0.065***	(0.016)
25%	0.053**	(0.026)	0.102***	(0.018)
35%†	0.063**	(0.029)	0.133***	(0.018)
45%†	0.049	(0.033)	0.133***	(0.020)
55%†	-0.012	(0.036)	0.121***	(0.022)
<b>Revenue Raised</b>				
>125%	0.237***	(0.071)	0.099**	(0.046)
105-125%	0.129**	(0.056)	0.080**	(0.035)
95-105%	0.083**	(0.039)	0.066**	(0.029)
75-95%	0.032	(0.026)	0.030	(0.022)
Constant	0.646***	(0.052)	0.528***	(0.030)
Observations	8,320		23,680	
R-squared	0.045		0.062	

\*\*\* p<0.01, \*\* p<0.05, \* p<0.1

Table A-11: *Experimental Conjoint Estimates of Income Tax Preferences: By Religiosity.* This table reports subgroup analysis broken down by reported frequency of church attendance. This was used to construct a binary variable for whether a respondent attended religious services at least once a week. † indicates that, in a regression that interacted “attend weekly” with each treatment dummy, the coefficient on the interaction with “attend weekly” is statistically significant at the 5% level. Robust standard errors, clustered by individual, are in parentheses.

VARIABLES	Low Altruism		High Altruism	
<b>&lt;10K</b>				
5%	-0.026**	(0.013)	0.003	(0.024)
15%	-0.111***	(0.015)	-0.098***	(0.029)
25%	-0.243***	(0.020)	-0.237***	(0.036)
<b>10K-35K</b>				
15%	-0.029	(0.018)	0.015	(0.025)
25%	-0.106***	(0.026)	-0.090*	(0.046)
35%	-0.214***	(0.032)	-0.258***	(0.066)
<b>35K-85K</b>				
15%	0.004	(0.013)	-0.021	(0.024)
25%	-0.068***	(0.016)	-0.051**	(0.025)
35%	-0.124***	(0.020)	-0.141***	(0.033)
<b>85K-175K</b>				
15%†	0.003	(0.012)	0.058***	(0.020)
25%	-0.017	(0.013)	-0.003	(0.022)
35%	-0.012	(0.013)	-0.016	(0.024)
<b>175K-375K</b>				
15%	0.027**	(0.013)	0.068***	(0.024)
25%	0.036**	(0.015)	0.081***	(0.026)
35%	0.051***	(0.013)	0.095***	(0.027)
45%	0.030*	(0.016)	0.046	(0.029)
<b>&gt;375K</b>				
15%†	0.046***	(0.015)	0.114***	(0.026)
25%†	0.079***	(0.017)	0.148***	(0.029)
35%	0.106***	(0.017)	0.165***	(0.031)
45%	0.108***	(0.019)	0.123***	(0.042)
55%	0.079***	(0.021)	0.114***	(0.043)
<b>Revenue Raised</b>				
>125%	0.127***	(0.043)	0.193**	(0.092)
105-125%	0.088***	(0.034)	0.117*	(0.064)
95-105%	0.069***	(0.026)	0.080*	(0.048)
75-95%	0.030	(0.020)	0.033	(0.039)
Constant	0.577***	(0.030)	0.457***	(0.050)
Observations	26,400		5,600	
R-squared	0.054		0.067	

\*\*\* p<0.01, \*\* p<0.05, \* p<0.1

Table A-12: *Experimental Conjoint Estimates of Income Tax Preferences: By Altruism.* This table reports subgroup analysis broken down by respondents' altruism, as measured by a payoff-relevant question. Respondents were told that they would be entered into a drawing for a \$100 gift card; they could choose whether to give some or all of this giftcard to a charity of their choice. Those coded as "high altruism" chose to give at least 50% of their giftcard to charity if they won. † indicates that, in a regression that interacted "high altruism" with each treatment dummy, the coefficient on the interaction with "high altruism" is statistically significant at the 5% level. Robust standard errors, clustered by individual, are in parentheses.

VARIABLES	Freerider		Pos_noncond		Recip_strong		Recip_weak	
<b>&lt;10K</b>								
5%	-0.051**	(0.023)	0.005	(0.024)	0.017	(0.021)	-0.035	(0.023)
15%	-0.112***	(0.028)	-0.099***	(0.026)	-0.075***	(0.028)	-0.129***	(0.024)
25%	-0.240***	(0.034)	-0.204***	(0.032)	-0.255***	(0.037)	-0.268***	(0.035)
<b>10K-35K</b>								
15%	-0.012	(0.036)	-0.006	(0.029)	-0.036	(0.028)	-0.027	(0.027)
25%	-0.103**	(0.046)	-0.137***	(0.046)	-0.107**	(0.044)	-0.091**	(0.043)
35%	-0.166***	(0.058)	-0.262***	(0.061)	-0.239***	(0.060)	-0.242***	(0.053)
<b>35K-85K</b>								
15%	-0.020	(0.022)	-0.012	(0.021)	-0.029	(0.028)	0.023	(0.021)
25%	-0.051*	(0.029)	-0.058**	(0.026)	-0.078**	(0.036)	-0.068***	(0.026)
35%	-0.105***	(0.036)	-0.145***	(0.029)	-0.148***	(0.041)	-0.146***	(0.027)
<b>85K-175K</b>								
15%†	-0.029	(0.020)	0.014	(0.023)	0.037*	(0.021)	0.033	(0.022)
25%	-0.011	(0.024)	-0.043*	(0.024)	-0.009	(0.025)	0.022	(0.022)
35%	-0.024	(0.024)	-0.030	(0.028)	0.011	(0.030)	0.029	(0.022)
<b>175K-375K</b>								
15%†	0.033	(0.021)	0.028	(0.023)	0.101***	(0.029)	0.026	(0.022)
25%†	0.055**	(0.025)	0.045	(0.028)	0.133***	(0.025)	0.035	(0.025)
35%†	0.064**	(0.026)	0.040*	(0.022)	0.113***	(0.022)	0.062***	(0.022)
45%†	0.017	(0.029)	0.028	(0.025)	0.102***	(0.026)	0.059**	(0.027)
<b>&gt;375K</b>								
15%†	0.066**	(0.029)	0.038	(0.029)	0.129***	(0.031)	0.042*	(0.023)
25%†	0.103***	(0.029)	0.117***	(0.034)	0.176***	(0.037)	0.069***	(0.025)
35%†	0.079***	(0.030)	0.135***	(0.032)	0.222***	(0.037)	0.117***	(0.031)
45%†	0.116***	(0.031)	0.086**	(0.038)	0.212***	(0.039)	0.096***	(0.035)
55%†	0.066*	(0.034)	0.095**	(0.040)	0.174***	(0.043)	0.097***	(0.036)
<b>Revenue Raised</b>								
>125%	0.043	(0.081)	0.148*	(0.085)	0.206***	(0.077)	0.119*	(0.068)
105-125%	0.025	(0.066)	0.065	(0.059)	0.128**	(0.057)	0.132**	(0.054)
95-105%	0.022	(0.050)	0.024	(0.045)	0.120**	(0.048)	0.058	(0.042)
75-95%	0.009	(0.036)	0.049	(0.035)	0.044	(0.033)	0.039	(0.035)
Constant	0.608***	(0.050)	0.579***	(0.048)	0.389***	(0.052)	0.548***	(0.053)
Observations	8,176		6,256		5,264		8,432	
R-squared	0.057		0.066		0.087		0.077	

\*\*\* p<0.01, \*\* p<0.05, \* p<0.1

Table A-13: *Experimental Conjoint Estimates of Income Tax Preferences: By Reciprocity Type*. This table reports subgroup analysis broken down by respondents' reciprocity type. Reciprocity is measured using a payoff-relevant question in which respondent must choose how much of a \$100 endowment to pass to an anonymous partner; they can condition this amount based on the five \$25 increments the partner could choose to send. "Freeriders" gave \$0 to their partner in all cases; "Pos\_noncond" respondents gave the same positive amount to their partner regardless of what the partner chose; "Recip\_strong" and "Recip\_weak" refers to those whose contribution was strictly or weakly increasing in the partner's contribution, respectively. Individuals who did not fit into one of the previous categories were omitted. † indicates that, in a regression that interacted "strong reciprocity" with each treatment dummy, the coefficient on the interaction with "strong reciprocity" is statistically significant at the 5% level. Robust standard errors, clustered by individual, are in parentheses.



VARIABLES	Not Better Off Than Parents		Better Off than Parents	
<b>&lt;10K</b>				
5%	-0.037**	(0.016)	-0.007	(0.016)
15%	-0.117***	(0.020)	-0.099***	(0.018)
25%	-0.266***	(0.027)	-0.221***	(0.022)
<b>10K-35K</b>				
15%	-0.035	(0.025)	-0.012	(0.019)
25%	-0.115***	(0.036)	-0.093***	(0.028)
35%	-0.222***	(0.046)	-0.217***	(0.036)
<b>35K-85K</b>				
15%	-0.006	(0.018)	0.006	(0.015)
25%	-0.060***	(0.023)	-0.069***	(0.018)
35%	-0.115***	(0.026)	-0.137***	(0.024)
<b>85K-175K</b>				
15%	0.005	(0.016)	0.016	(0.015)
25%	0.000	(0.017)	-0.030**	(0.015)
35%	-0.007	(0.017)	-0.019	(0.017)
<b>175K-375K</b>				
15%	0.018	(0.018)	0.046***	(0.015)
25%	0.046**	(0.020)	0.040**	(0.017)
35%	0.042**	(0.019)	0.072***	(0.016)
45%	0.007	(0.022)	0.057***	(0.018)
<b>&gt;375K</b>				
15%	0.051**	(0.021)	0.060***	(0.018)
25%	0.101***	(0.020)	0.079***	(0.022)
35%	0.088***	(0.023)	0.135***	(0.021)
45%	0.084***	(0.025)	0.132***	(0.024)
55%	0.055**	(0.027)	0.112***	(0.026)
<b>Revenue Raised</b>				
>125%	0.146**	(0.062)	0.126***	(0.048)
105-125%	0.092*	(0.048)	0.091**	(0.037)
95-105%	0.079**	(0.037)	0.060**	(0.029)
75-95%	0.034	(0.030)	0.026	(0.020)
Constant	0.592***	(0.041)	0.531***	(0.034)
Observations	15,168		16,816	
R-squared	0.053		0.060	

\*\*\* p<0.01, \*\* p<0.05, \* p<0.1

Table A-14: *Experimental Conjoint Estimates of Income Tax Preferences: By Generational Mobility.* This table reports subgroup analysis broken down by whether a respondent reported that he or she was financially better off than his or her parents were at the same age. No coefficient was found to be statistically different in a regression that interacted each treatment level with a dummy for whether an individual considered herself as better off than her parents. Robust standard errors, clustered by individual, are in parentheses.

VARIABLES	Not Better Off in 10 Yrs		Better Off in 10 Yrs	
<b>&lt;10K</b>				
5%	-0.009	(0.016)	-0.033**	(0.017)
15%	-0.084***	(0.019)	-0.128***	(0.019)
25%	-0.223***	(0.025)	-0.255***	(0.024)
<b>10K-35K</b>				
15%	-0.042**	(0.021)	-0.001	(0.022)
25%	-0.123***	(0.032)	-0.078**	(0.032)
35%	-0.235***	(0.043)	-0.198***	(0.039)
<b>35K-85K</b>				
15%	0.021	(0.017)	-0.017	(0.016)
25%	-0.038*	(0.021)	-0.087***	(0.019)
35%	-0.113***	(0.024)	-0.133***	(0.025)
<b>85K-175K</b>				
15%	0.000	(0.015)	0.021	(0.016)
25%	-0.025	(0.016)	-0.008	(0.016)
35%	-0.010	(0.016)	-0.013	(0.018)
<b>175K-375K</b>				
15%	0.031*	(0.016)	0.037**	(0.017)
25%	0.055***	(0.018)	0.033*	(0.018)
35%	0.056***	(0.017)	0.061***	(0.018)
45%	0.022	(0.020)	0.044**	(0.019)
<b>&gt;375K</b>				
15%	0.038**	(0.019)	0.070***	(0.020)
25%	0.076***	(0.018)	0.102***	(0.023)
35%†	0.073***	(0.021)	0.150***	(0.022)
45%	0.096***	(0.024)	0.124***	(0.025)
55%	0.062**	(0.027)	0.109***	(0.026)
<b>Revenue Raised</b>				
>125%	0.112**	(0.057)	0.146***	(0.053)
105-125%	0.088**	(0.042)	0.086**	(0.042)
95-105%	0.048	(0.034)	0.082**	(0.033)
75-95%	0.025	(0.025)	0.032	(0.025)
Constant	0.575***	(0.038)	0.540***	(0.037)
Observations	15,168		16,816	
R-squared	0.054		0.060	

\*\*\* p<0.01, \*\* p<0.05, \* p<0.1

Table A-15: *Experimental Conjoint Estimates of Income Tax Preferences: By Beliefs over Future Mobility.* This table reports subgroup analysis broken down by whether a respondent believed that he or she would be financially better off in ten years than he or she was today. † indicates that, in a regression that interacted “better off in 10 yrs” with each treatment dummy, the coefficient on the interaction with “better off in 10 yrs” is statistically significant at the 5% level. Robust standard errors, clustered by individual, are in parentheses.

VARIABLES	No Recent Hardship		Recent Hardship	
<b>&lt;10K</b>				
5%	-0.015	(0.014)	-0.036*	(0.021)
15%	-0.102***	(0.016)	-0.125***	(0.025)
25%	-0.221***	(0.021)	-0.288***	(0.031)
<b>10K-35K</b>				
15%	-0.008	(0.017)	-0.049	(0.032)
25%	-0.075***	(0.026)	-0.166***	(0.044)
35%†	-0.175***	(0.034)	-0.322***	(0.055)
<b>35K-85K</b>				
15%	0.000	(0.014)	-0.000	(0.021)
25%	-0.078***	(0.018)	-0.034	(0.023)
35%	-0.134***	(0.022)	-0.110***	(0.027)
<b>85K-175K</b>				
15%	0.013	(0.013)	0.006	(0.020)
25%	-0.006	(0.013)	-0.036	(0.022)
35%	-0.013	(0.014)	-0.009	(0.023)
<b>175K-375K</b>				
15%	0.035***	(0.014)	0.030	(0.022)
25%	0.042***	(0.015)	0.046*	(0.025)
35%	0.060***	(0.014)	0.055**	(0.023)
45%	0.028*	(0.017)	0.046*	(0.026)
<b>&gt;375K</b>				
15%	0.047***	(0.016)	0.074***	(0.026)
25%†	0.064***	(0.017)	0.145***	(0.029)
35%	0.110***	(0.018)	0.123***	(0.029)
45%	0.109***	(0.020)	0.113***	(0.032)
55%	0.085***	(0.021)	0.081**	(0.037)
<b>Revenue Raised</b>				
>125%	0.088*	(0.045)	0.243***	(0.075)
105-125%	0.058*	(0.034)	0.170***	(0.059)
95-105%	0.040	(0.027)	0.134***	(0.045)
75-95%	0.017	(0.020)	0.057	(0.036)
Constant	0.562***	(0.032)	0.551***	(0.047)
Observations	22,736		9,264	
R-squared	0.053		0.066	

\*\*\* p<0.01, \*\* p<0.05, \* p<0.1

Table A-16: *Experimental Conjoint Estimates of Income Tax Preferences: By Recent Hardship*. This table reports subgroup analysis broken down by whether a respondent reported being unemployed or losing a house in the past 5 years. † indicates that, in a regression that interacted “recent hardship” with each treatment dummy, the coefficient on the interaction with “recent hardship” is statistically significant at the 5% level. Robust standard errors, clustered by individual, are in parentheses.

VARIABLES	Work Less		No Effect / Work More	
<b>&lt;10K</b>				
5%	0.015	(0.024)	-0.029**	(0.013)
15%	-0.080***	(0.028)	-0.115***	(0.015)
25%	-0.217***	(0.041)	-0.247***	(0.019)
<b>10K-35K</b>				
15%	0.020	(0.032)	-0.032*	(0.017)
25%	-0.080*	(0.045)	-0.108***	(0.026)
35%	-0.227***	(0.055)	-0.217***	(0.033)
<b>35K-85K</b>				
15%	-0.034	(0.026)	0.009	(0.013)
25%	-0.101***	(0.032)	-0.056***	(0.016)
35%†	-0.211***	(0.036)	-0.106***	(0.020)
<b>85K-175K</b>				
15%	-0.019	(0.025)	0.017	(0.012)
25%	-0.028	(0.025)	-0.014	(0.013)
35%	-0.052*	(0.030)	-0.003	(0.013)
<b>175K-375K</b>				
15%	0.027	(0.025)	0.035***	(0.013)
25%	0.026	(0.026)	0.046***	(0.015)
35%	0.017	(0.025)	0.067***	(0.014)
45%†	-0.051**	(0.024)	0.049***	(0.016)
<b>&gt;375K</b>				
15%	0.043	(0.029)	0.057***	(0.015)
25%	0.046	(0.029)	0.098***	(0.017)
35%†	0.043	(0.034)	0.128***	(0.017)
45%†	-0.025	(0.035)	0.139***	(0.019)
55%†	-0.058	(0.036)	0.113***	(0.021)
<b>Revenue Raised</b>				
>125%	0.121	(0.080)	0.137***	(0.043)
105-125%	0.042	(0.061)	0.102***	(0.034)
95-105%	0.011	(0.045)	0.083***	(0.027)
75-95%	-0.012	(0.033)	0.040**	(0.020)
Constant	0.707***	(0.050)	0.528***	(0.030)
Observations	5,840		26,160	
R-squared	0.070		0.058	

\*\*\* p<0.01, \*\* p<0.05, \* p<0.1

Table A-17: *Experimental Conjoint Estimates of Income Tax Preferences: By Beliefs about the Effect of Taxation on Work Ethic.* This table reports subgroup analysis broken down by whether respondent believes that raising taxes on income over \$375,000 a year would “make people work less”. † indicates that, in a regression that interacted “work less” with each treatment dummy, the coefficient on the interaction with “work less” is statistically significant at the 5% level. Robust standard errors, clustered by individual, are in parentheses.

## H Supplemental Materials: Balance Tests

VARIABLES	Saw Rev		No Rev		Saw Rev		No Rev	
<b>&lt;10K</b>								
5%	-0.021*	(0.012)	-0.078***	(0.025)	-0.013	(0.011)	-0.075***	(0.026)
15%	-0.109***	(0.013)	-0.124***	(0.030)	-0.083***	(0.011)	-0.113***	(0.031)
25%	-0.242***	(0.018)	-0.255***	(0.035)	-0.199***	(0.013)	-0.236***	(0.033)
<b>10K-35K</b>								
15%	-0.022	(0.015)	0.004	(0.032)	0.007	(0.011)	0.004	(0.024)
25%	-0.103***	(0.023)	-0.089*	(0.051)	-0.036***	(0.012)	-0.075**	(0.034)
35%	-0.219***	(0.029)	-0.191***	(0.066)	-0.120***	(0.013)	-0.149***	(0.030)
<b>35K-85K</b>								
15%	0.000	(0.012)	-0.036	(0.033)	0.014	(0.011)	-0.030	(0.029)
25%	-0.065***	(0.014)	-0.008	(0.035)	-0.038***	(0.012)	0.003	(0.027)
35%	-0.126***	(0.018)	-0.129***	(0.036)	-0.085***	(0.012)	-0.111***	(0.027)
<b>85K-175K</b>								
15%	0.011	(0.011)	0.010	(0.026)	0.016	(0.011)	0.012	(0.027)
25%	-0.016	(0.011)	-0.013	(0.026)	-0.007	(0.011)	-0.010	(0.026)
35%	-0.013	(0.012)	-0.055*	(0.031)	0.001	(0.012)	-0.050*	(0.029)
<b>175K-375K</b>								
15%	0.033***	(0.012)	0.019	(0.029)	0.037***	(0.012)	0.019	(0.029)
25%	0.043***	(0.013)	0.060	(0.041)	0.050***	(0.013)	0.062	(0.041)
35%	0.058***	(0.012)	0.061	(0.037)	0.069***	(0.012)	0.065*	(0.037)
45%	0.033**	(0.014)	0.053	(0.038)	0.048***	(0.013)	0.057	(0.036)
<b>&gt;375K</b>								
15%	0.056***	(0.014)	0.107***	(0.033)	0.064***	(0.013)	0.109***	(0.034)
25%	0.090***	(0.015)	0.174***	(0.039)	0.106***	(0.014)	0.179***	(0.040)
35%	0.114***	(0.016)	0.185***	(0.044)	0.138***	(0.014)	0.190***	(0.043)
45%	0.110***	(0.017)	0.165***	(0.039)	0.143***	(0.015)	0.175***	(0.040)
55%	0.084***	(0.019)	0.138***	(0.043)	0.125***	(0.016)	0.153***	(0.046)
<b>Revenue Raised</b>								
>125%	0.135***	(0.039)	0.056	(0.083)				
105-125%	0.091***	(0.030)	-0.004	(0.069)				
95-105%	0.069***	(0.023)	0.021	(0.053)				
75-95%	0.030*	(0.018)	-0.037	(0.047)				
Constant	0.559***	(0.026)	0.572***	(0.067)	0.501***	(0.022)	0.535***	(0.058)
Observations	32,000		4,000		32,000		4,000	
R-squared	0.055		0.077		0.054		0.075	

\*\*\* p<0.01, \*\* p<0.05, \* p<0.1

Table A-18: *Experimental Conjoint Estimates of Income Tax Preferences: By Whether Saw Revenue Attribute.* This table compares our main results with a small sample of respondents (250 respondents, 8,000 tax plans) who considered tax plans that did not include the revenue dimension. The first two regressions include the estimated revenue raised by the plan, while the second two regressions do not. Note that, for the second regression, the revenue raised was not observed by respondents, but was left as an implicit attribute. Robust standard errors, clustered by individual, are in parentheses.

VARIABLES	<10K			10-35K			35-85K		
	5%	15%	25%	15%	25%	35%	15 %	25 %	35 %
Female	0.014 (0.024)	0.000 (0.025)	-0.020 (0.024)	-0.010 (0.024)	-0.004 (0.024)	-0.044* (0.024)	-0.028 (0.023)	0.047** (0.024)	0.001 (0.024)
Republican	0.005 (0.070)	0.047 (0.057)	0.010 (0.070)	-0.043 (0.071)	-0.130** (0.064)	-0.085 (0.062)	0.107* (0.057)	0.063 (0.065)	0.093 (0.064)
Democrat	0.047 (0.068)	0.019 (0.055)	0.019 (0.068)	-0.006 (0.069)	-0.078 (0.062)	-0.051 (0.060)	0.083 (0.055)	0.025 (0.062)	0.067 (0.062)
Independent	-0.007 (0.071)	0.027 (0.059)	-0.007 (0.071)	-0.057 (0.072)	-0.141** (0.065)	-0.105* (0.062)	0.088 (0.058)	0.002 (0.065)	0.085 (0.064)
Education	-0.004 (0.008)	-0.009 (0.009)	0.003 (0.008)	-0.005 (0.008)	-0.002 (0.008)	0.003 (0.008)	-0.004 (0.008)	0.004 (0.008)	0.003 (0.008)
Ineq. Aversion	-0.018* (0.010)	-0.009 (0.010)	-0.009 (0.010)	-0.003 (0.010)	-0.002 (0.009)	-0.009 (0.010)	-0.001 (0.010)	-0.017* (0.009)	0.006 (0.010)
Own Income	0.001 (0.005)	0.002 (0.005)	0.005 (0.005)	0.000 (0.005)	0.006 (0.005)	-0.010* (0.005)	-0.001 (0.005)	-0.001 (0.005)	0.003 (0.005)
White	0.014 (0.028)	0.000 (0.029)	-0.027 (0.029)	0.017 (0.029)	0.026 (0.029)	0.005 (0.028)	-0.006 (0.028)	-0.027 (0.029)	-0.060** (0.029)

Table A-19: *Balance Tests A*. This table reports estimates from multinomial logit regression of the first three conjoint tax characteristics on a host of common socio-demographic controls. One model was estimated for each characteristic, with standard errors clustered by individual in parentheses. \*\*\* p<0.01, \*\* p<0.05, \* p<0.1. N=31,808 in all models.

VARIABLES	85-175K			175-375K				375K+					Rev.			
	15%	25%	35%	15%	25%	35%	45%	15%	25%	35%	45%	55%	Much more	More	Same	Less
Female	-0.003 (0.024)	-0.019 (0.024)	-0.024 (0.024)	0.018 (0.025)	-0.016 (0.025)	0.035 (0.025)	0.008 (0.026)	-0.019 (0.026)	0.005 (0.027)	0.010 (0.027)	0.000 (0.027)	-0.007 (0.026)	-0.043*	0.002 (0.025)	-0.050*	-0.013 (0.025)
Republican	0.015 (0.067)	0.091 (0.074)	0.113* (0.067)	-0.009 (0.073)	0.005 (0.077)	-0.045 (0.072)	-0.054 (0.071)	-0.011 (0.075)	-0.045 (0.071)	-0.067 (0.076)	-0.178** (0.069)	0.002 (0.067)	-0.073 (0.065)	-0.072 (0.071)	-0.079 (0.076)	-0.059 (0.079)
Democrat	0.003 (0.066)	0.079 (0.073)	0.105 (0.065)	-0.010 (0.071)	-0.012 (0.075)	-0.051 (0.071)	-0.037 (0.070)	-0.014 (0.073)	-0.060 (0.069)	-0.089 (0.073)	-0.146** (0.068)	-0.041 (0.065)	-0.062 (0.062)	-0.060 (0.069)	-0.073 (0.074)	-0.059 (0.077)
Independent	-0.037 (0.069)	0.050 (0.076)	0.103 (0.068)	-0.036 (0.073)	-0.036 (0.077)	-0.053 (0.072)	-0.063 (0.072)	-0.018 (0.077)	-0.070 (0.073)	-0.053 (0.076)	-0.230*** (0.071)	-0.032 (0.068)	-0.108*	-0.084 (0.065)	-0.089 (0.071)	-0.055 (0.077)
Education	-0.012 (0.009)	-0.010 (0.009)	-0.002 (0.008)	0.007 (0.009)	-0.005 (0.009)	0.004 (0.009)	0.010 (0.009)	0.013 (0.010)	0.014 (0.010)	0.026*** (0.010)	0.010 (0.010)	0.025*** (0.009)	0.014 (0.009)	0.002 (0.009)	0.002 (0.010)	0.010 (0.009)
Ineq. Aversion	-0.001 (0.011)	0.012 (0.010)	0.003 (0.010)	-0.024** (0.010)	-0.001 (0.010)	-0.009 (0.009)	-0.021** (0.010)	0.001 (0.011)	-0.000 (0.011)	0.013 (0.011)	0.008 (0.011)	-0.006 (0.011)	-0.002 (0.010)	-0.014 (0.010)	0.011 (0.011)	0.019** (0.010)
Own Income	-0.008 (0.005)	-0.005 (0.005)	-0.001 (0.005)	-0.003 (0.005)	-0.008 (0.005)	-0.003 (0.005)	-0.008 (0.005)	-0.002 (0.006)	-0.001 (0.006)	-0.003 (0.006)	0.004 (0.006)	-0.008 (0.005)	-0.006 (0.005)	0.004 (0.005)	0.004 (0.006)	-0.000 (0.005)
White	-0.009 (0.030)	-0.020 (0.030)	0.009 (0.029)	0.009 (0.031)	0.043 (0.031)	0.012 (0.031)	0.014 (0.031)	-0.021 (0.032)	-0.003 (0.033)	-0.080*** (0.031)	0.019 (0.032)	-0.024 (0.032)	-0.035 (0.029)	-0.035 (0.029)	-0.047 (0.033)	-0.036 (0.031)

Table A-20: *Balance Tests B*. This table reports estimates from multinomial logit regression of the last three conjoint tax characteristics on a host of common socio-demographic controls. One model was estimated for each characteristic, with standard errors clustered by individual in parentheses. \*\*\*  $p < 0.01$ , \*\*  $p < 0.05$ , \*  $p < 0.1$ .  $N = 31,808$  in all models.