

# Pre-Analysis Plan:

## Why Do (Some) Ordinary Americans Support Tax Cuts For the Rich? Evidence From A Randomized Survey Experiment

*A date-stamped version of this document will be registered with the AEA RCT Registry prior to data collection*

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### Abstract

In the US, the last 40 years have been a period of reducing tax rates on the richest members of society. These tax cuts have often had significant levels of support from the public. Why do (some) ordinary Americans support tax cuts for the rich? We test the impact of four predominant theories – unenlightened self-interest, prospect of upward mobility, trickle-down beliefs, and fairness considerations using a survey experiment. In particular, we test these theories by randomly assigning a sample of US Americans to different information treatments. We then estimate the effects of these treatments on core beliefs, articulated preferences, and elicited preferences towards tax cuts for the rich.

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# 1 Summary

One of the most enduring political economy puzzles of the past 40 years in the United States is why so many ordinary Americans support tax cuts for the rich. A third of Americans approved of the President Trump's 2017 Tax Cuts and Jobs Act (TCJA) ([FiveThirtyEight, 2017](#)), which disproportionately benefitted the top 5% of the income distribution ([Tax\\_Policy\\_Center, 2018](#)). This was in spite of most Americans believing the TCJA helped large corporations (65%) and wealthy people (61%) ([CBS\\_News, 2019](#)). Looking further back, the major tax reforms favouring the rich under Ronald Reagan in the 1980s and George W. Bush in the early 2000s were even more popular, with more Americans approving than disapproving of them ([FiveThirtyEight, 2017](#)).

The continued support of a sizeable portion of the American population for tax cuts for the rich is even more surprising given the trajectories of income inequality and taxes on the rich since the 1980s. The pre-tax income share of the top 1% of Americans rose from 10.3% in 1980 to 18.7% in 2019. The top 1% income share in 2019 was equivalent to the income share of the bottom 58% of adults in the US (around 142m people).<sup>1</sup> The rich are also being taxed less. Top marginal income tax rates ([Piketty, Saez, & Stantcheva, 2014](#)) and overall tax progressivity ([Piketty & Saez, 2007](#)) have fallen substantially since the 1980s; the top federal income tax rate was 70% in 1980 but now stands at just 37%.<sup>2</sup>

While there are substantial theoretical and empirical literatures on the determinants of redistributive preferences ([Alesina & Giuliano, 2011](#); [Iversen & Goplerud, 2018](#)) spanning all the way back to [Meltzer and Richard \(1981\)](#) seminal median-voter model of redistribution, we know much less about what drives ordinary Americans' preferences for cutting taxes on the rich. Our study aims to shed new light on this important question through a randomized online information provision experiment. In particular, we randomly assign respondents into five groups which are presented

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<sup>1</sup>Calculation based on US Census Bureau 2020 Demographic Analysis Estimates by Age and Sex, April 1 2020. The income share data is for all adults 21 and over.

<sup>2</sup>Tax Policy Center, Historical Highest Marginal Income Tax Rates, Feb 4 2020; Internal Revenue Service 2021.

a short statement and a bar chart. The four treatment groups receive factual information relating to potential drivers of preferences for tax cuts for the rich identified from the literatures on redistributive and tax policy preferences, namely 1) unenlightened self-interest (Bartels, 2005); 2) the prospect of upward mobility (Benabou & Ok, 2001; Piketty, 1995); 3) trickle-down effects (Stantcheva, 2020); and 4) fairness considerations (Almås, Cappelen, & Tungodden, 2019; Bastani & Waldenström, 2021). The control group receives factual information on the longest rivers in the USA. We then test whether the treatments have an impact on 1) core beliefs of individuals, 2) expressed preferences for or against tax cuts for the rich, and 3) elicited preferences.

Our research connects closely with the growing body of experimental work in economics and political science aiming to identify causal links between perceptions and redistributive preferences (see Stantcheva (2020) for a review). A number of these papers use online survey tools similar to ours to assess how respondents' beliefs and redistributive preferences are affected by the provision of specific pieces of information. Prominent papers have explored the effect on redistributive preferences of providing information about the evolution of income inequality and taxes (Kuziemko, Norton, Saez, & Stantcheva, 2015); informing individuals of their position in the income distribution (Cruces, Perez-Truglia, & Tetaz, 2013; Fernández-Albertos & Kuo, 2018; Karadja, Mollerstrom, & Seim, 2017); providing pessimistic information about social mobility (Alesina, Stantcheva, & Teso, 2018); exposing individuals to information that violates equal treatment fairness beliefs (Scheve & Stasavage, 2021); and providing instructional videos about different aspects of tax policy (i.e. efficiency vs. redistribution) (Stantcheva, 2020).

Online and laboratory experiments have also been used to explore how perceptions of fairness (Almås et al., 2019; Durante, Putterman, & van der Weele, 2014) and individuals' position in the income distribution relative to important reference groups (e.g. the bottom ranking income group) influence redistributive preferences (Fisman, Gladstone, Kuziemko, & Naidu, 2020; Kuziemko, Buell, Reich, & Norton, 2014). Lastly, there is a small but growing literature utilising survey experiments

to explore preferences for wealth taxation ([Bastani & Waldenström, 2021](#); [Fisman, Kuziemko, & Vannutelli, 2020](#)).

Our study contributes to the existing literature in three main ways. First, rather than focusing on redistributive preferences more broadly, we focus explicitly on preferences for cutting taxes on the rich. In particular, we look at the reduction of the top federal income tax rate, a highly progressive tax policy item that solely affects high income earners. Second, we use a suite of treatments to test multiple potential drivers in a single survey experiment. To the best of our knowledge, our survey experiment provides the first causal evidence on what drives the preferences of ordinary Americans for cutting taxes on the rich. Third, we systematically differentiate between core beliefs that are commonly connected to tax policy preferences, stated preferences regarding tax cuts for the rich, and elicited preferences. This allows us to test the main existing theories along individuals' preference-formation and decision-making process.

## 2 Research Design

In order to test the impact of 1) unenlightened self-interest, 2) the prospect of upward mobility, 3) trickle-down effects, and 4) fairness considerations on support for tax cuts for the rich, we run an information provision experiment with a representative US American subject pool. The experiment will be coded in Qualtrics and participants will be recruited via Prolific Academic using quota sampling based on several socio-economic characteristics (age, gender, income, party affiliation). The survey will be conducted in May 2021 with a sample of 4000 respondents. If we assume a low Cohen's  $\delta = 0.1$  for our power calculation and an  $\alpha = 0.01$ , we would need a sample of 2080 to have an estimated power of 0.9. Thus, our experiment should have sufficient statistical power.

The survey is divided into the following three parts.

First, respondents will be asked a battery of demographic questions prior to re-

ceiving the treatment. These cover, amongst others, age, gender, marital status, education, ethnicity, left-right placement, partisan affiliation, household income, and self-assessed economic policy knowledge.

Second, respondents will be randomly assigned to one of five treatments. Each treatment consists of a short text and a bar chart, followed by a question of understanding in order to ensure participants have paid sufficient attention to the provided information. The first treatment uses the information about individuals' self-declared household income to inform them whether they are currently paying the top federal income tax rate. The second treatment shows the chances of an individual to become part of the top 1% income earners over their lifetime. The third treatment shows average annual economic growth in the postwar period up until 1979 when top federal income tax rates were substantially higher and contrasts that with average annual economic growth since 1979. The fourth treatment compares the wealth of the richest US Americans who inherited their wealth to the wealth of the bottom 50%. The last (placebo) treatment presents individuals with information about the two longest rivers in the US.

The final part of the survey looks at post-treatment beliefs and preferences. We ask respondents whether they support or oppose lowering top federal income tax rates. Furthermore, we ask them about the rationale behind their preference towards such tax cuts for the rich via an open ended answer field. Subsequently, we ask respondents about the core beliefs that are connected to the different underlying theories, i.e. whether they believe they would personally benefit from a top federal income tax rate cut (unenlightened self-interest), whether they believe they will profit from it in the future (prospect of upward mobility), whether they believe such tax cuts boost the economy (trickle-down beliefs), and whether those in the top federal income tax bracket deserve a tax cut (fairness considerations). Finally, we check whether the treatments have an effect on preference elicitation by presenting to them a non-profit organisation campaigning for lower taxes top federal income tax rates as to a non-profit organisation campaigning for higher taxes top federal income tax rates. We

provide respondents with a link where they can join each organisation's mailing list and trace whether respondents click on this link. Both organisations are presented next to one another and their order is randomised.

This research design allows us to tackle the following questions.

1) *Does unenlightened self-interest explain support for tax cuts for the rich?*

First, if support for tax cuts for the rich is driven by an individual's belief that they might profit directly from such a cut, informing them of the fact that they are not in the highest income tax bracket should affect this belief and lead to lower support for cutting taxes for the rich (*H1*).

2) *Does the prospect of upward mobility explain support for tax cuts for the rich?*

Second, if expectations of upward mobility can explain support for tax cuts for the rich, informing individuals of the actual chances of being in the top 1% of income earners during their lifetime might lower their beliefs that they will become part of the top 1% and, in turn, lead to lower support for cutting taxes for the rich (*H2*).

3) *Do trickle-down beliefs explain support for tax cuts for the rich?*

Third, providing individuals with correlational evidence that goes against economic trickle-down effects in the last decades should lead to less support for the belief that tax cuts for the rich bring economic benefits which, in turn, might lead to lower support for cutting taxes for the rich (*H3*).

4) *Do fairness considerations explain support for tax cuts for the rich?*

Fourth, providing people with information that might violate fairness principles could lead to less belief in the idea that the rich deserve a tax cut and, hence, might lead to lower support for cutting taxes for the rich (*H4*).

In addition to these main questions, previous research suggests that the effects of individual treatments might vary conditional on the respondent's individual characteristics (age, income, ideology, education, employment status, economic policy knowledge). We therefore also aim to analyse whether treatment effects are moderated by these individual characteristics, hence whether we can see heterogeneous treatment effects and subgroup effects. In addition, we will conduct text analyses of

the open-ended question asking respondents' about the rationale behind their preferences for or against tax cuts for the rich.

Finally, we also add a battery of questions that asks respondents about their knowledge of various aspects related to tax policy making and inequality dynamics. For instance, we test respondents knowledge regarding the current top federal income tax rate, top 1% income shares, and developments of top tax rates and inequality over the last few decades. These questions will enable us to additionally look at the extent to which 'reality' is polarized and whether our treatments have an impact on this (Alesina, Miano, & Stantcheva, 2020).

### 3 Empirical Strategy

We start by estimating the effect of our treatments on support for tax cuts for the rich by estimating the following OLS regression.

$$TaxPref_i = \beta_0 + \beta_1 U_i + \beta_2 P_i + \beta_3 T_i + \beta_4 F_i + \mathbf{Z}_i + \varepsilon_i \quad (1)$$

$TaxPref_i$  measures the support of individual  $i$  for cutting taxes on the rich (measured on a 5-point scale ranging from 1="very supportive" to 5="very unsupportive").  $\beta_1$  is the coefficient for the unenlightened self-interest treatment.  $\beta_2$  is the coefficient for the POUM information treatment,  $\beta_3$  is the coefficient for the trickle down information treatment, and  $\beta_4$  is the coefficient for the fairness information treatment. The placebo river length information treatment is our main reference group.

In a second step, we test whether the treatments affect core beliefs. Each belief that relates to one of the four main theories is measured on a 10-point Likert scale.  $CoreBelief_{ki}$  measures each respective core belief  $k$  for individual  $i$ . Again, we use an OLS regression to estimate the impact of the different treatments on the respective belief.

$$CoreBelief_{ki} = \beta_0 + \beta_1 U_i + \beta_2 P_i + \beta_3 T_i + \beta_4 F_i + \mathbf{Z}_i + \varepsilon_i \quad (2)$$

Third, we estimate whether the different treatments have an effect on preference elicitation. In particular, we transform the preference elicitation survey item into a binary variables  $d$  and estimate whether the treatments have an effect on it.

$$PrefEli_d = \beta_0 + \beta_1 U_i + \beta_2 P_i + \beta_3 T_i + \beta_4 F_i + \mathbf{Z}_i + \varepsilon_i \quad (3)$$

Finally, we would expect that our main treatments affect revealed and elicited preference through their impact on beliefs. Hence, we will use our treatments as instruments for core beliefs in a two stage least squares (2SLS) estimation in order to test for this.

## 4 Ethics

Our study has received ethical approval from King's College London. The reference number is MRSP-20/21-22999. We are neither using deception nor collecting any information that would allow us to identify subjects personally.

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## 5 Appendix: Survey Instrument

Thank you for participating in this study. In the following, you will be asked a series of questions about your policy preferences and beliefs about society. Your answers will be used solely for academic research. The study is being carried out by non-partisan academic researchers seeking to advance our knowledge of society. It is important for the research that you answer as accurately as you can, so please read the questions carefully.

### **Part I: Demographics**

D1: How old are you?

[ ]

D2: What is your gender?

- Female
- Male
- Other
- Prefer not to answer

D3: What is your marital status?

- Single
- Married
- Legally separated or divorced
- Widowed

D4: How many children do you have?

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

D5: To which of these groups do you consider you belong? You can choose more than one group.

- American Indian or Alaska Native
- Asian
- Black or African-American
- Native Hawaiian or other Pacific Islander
- Spanish, Hispanic or Latino
- White
- Other group
- Prefer not to answer

D6: 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)
- Prefer not to answer

D7: What is your total (annual) household income before tax?

- Under \$10,000
- \$10,000 – \$20,000
- \$20,001 – \$30,000
- \$30,001 – \$40,000
- \$40,001 – \$50,000
- \$50,001 – \$60,000
- \$60,001 – \$80,000
- \$80,001 – \$100,000
- \$100,001 – \$150,000
- \$150,001 – \$200,000
- \$200,001 - \$350,000
- \$350,001 - \$500,000
- Above \$500,000
- Don't know
- Prefer not to answer

D8: What is your current employment status?

- Full-time employee
- Part-time employee
- Self-employed or small business owner
- Medium or large business owner
- Unemployed and looking for work
- Student
- Not currently working and not looking for work (e.g. full-time parent)
- Retiree
- Prefer not to answer

D9: Which category best describes your main occupation?

- Managers
- Professionals
- Technicians and associate professionals
- Clerical support workers
- Services and sales workers
- Skilled agricultural, forestry and fishery workers
- Craft and related trades workers

- Plant and machinery operators, and assemblers
- Elementary occupations (e.g. cleaners, labourers, refuse workers)
- Armed forces occupations
- Not currently in the labour force (e.g. retired, student, full-time parent)
- Prefer not to answer

D10: At any time since it began, has the COVID-19 (coronavirus) pandemic caused you to... (you can choose more than one option)

- Lose your job (e.g. be laid off by employer)
- Be temporarily suspended from your job (e.g. on unpaid leave or furlough)
- Reduce your working hours
- None of the above
- Prefer not to answer

D11: Which category best describes the neighbourhood where you live?

- Urban
- Suburban
- Rural

D12: In politics people sometimes talk of left and right. Where would you place yourself on the following scale?

Left		Right	Don't know								
0	1	2	3	4	5	6	7	8	9	10	

D13: If you had to describe your social class, which one of the following five commonly-used terms would you choose?

- Lower class or poor
- Working class
- Middle class
- Upper-middle class
- Upper class
- Don't know
- Prefer not to answer

D14: How knowledgeable do you consider yourself on economic policies and issues?

- Highly knowledgeable
- Somewhat knowledgeable
- Not very knowledgeable
- Not knowledgeable at all

D15: Which party do you feel closest to?

- Democratic party
- Republican party
- Other
- Don't know

D16: Who did you vote for in the recent 2020 Presidential Election?

- Joe Biden
- Donald Trump
- Other candidate
- Didn't vote
- Don't remember
- Prefer not to say

D17: Before proceeding to the next set of questions, we want to ask for your feedback about the responses you provided so far. It is vital to our study that we only include responses from people who devoted their full attention to this study. This will not affect in any way the payment you will receive for taking this survey. In your honest opinion, should we use your responses, or should we discard your responses since you did not devote your full attention to the questions so far?

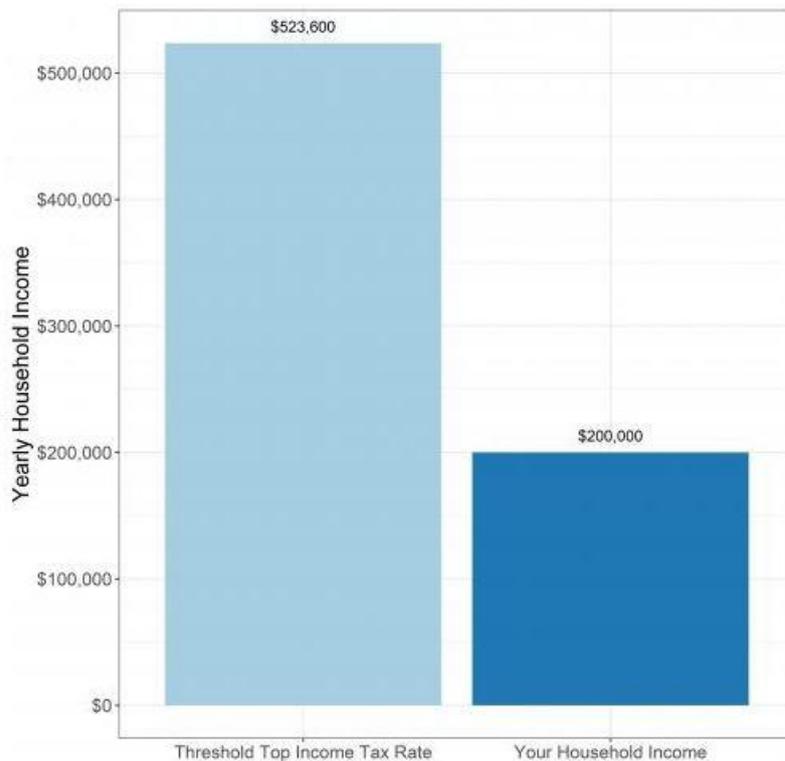
- Yes, I have devoted full attention to the questions so far and I think you should use my responses for your study
- No, I have not devoted full attention to the questions so far and I think you should not use my responses for your study.

## **Part II: Treatment & Control**

(Randomised)

### **T1: Unenlightened Self-Interest**

This figure shows the threshold for the top federal income tax rate, as well as the upper threshold of your declared annual income. The left bar shows the threshold for the top federal income tax rate. The right bar shows your household income. You are not in the top federal income tax bracket.



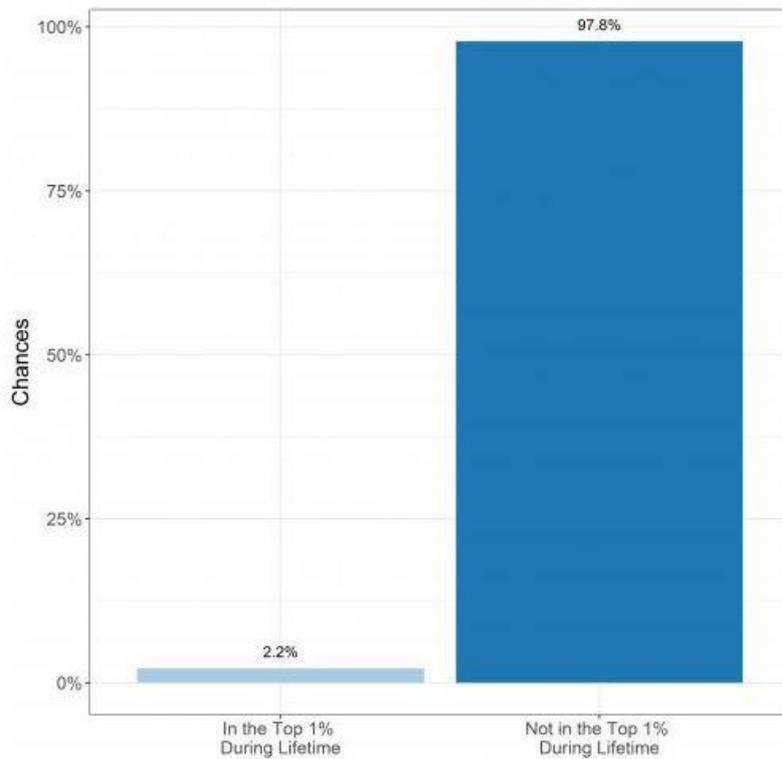
*Source:* Internal Revenue Service 2021.

TG1: What is the threshold from which the top federal income tax rate applies?

- \$230,030
- \$523,600
- \$360,002
- \$460,050
- \$150,200

## T2: Prospect of Upward Mobility

This figure shows the proportion of Americans that will be in the top 1% of income earners at some point in their life. The left bar shows that around 1 in 50 people are in the top 1% of income earners for 5 years or more during their lifetime. The right bar shows that 49 in 50 people are not in the top 1% for 5 years or more during their lifetime.



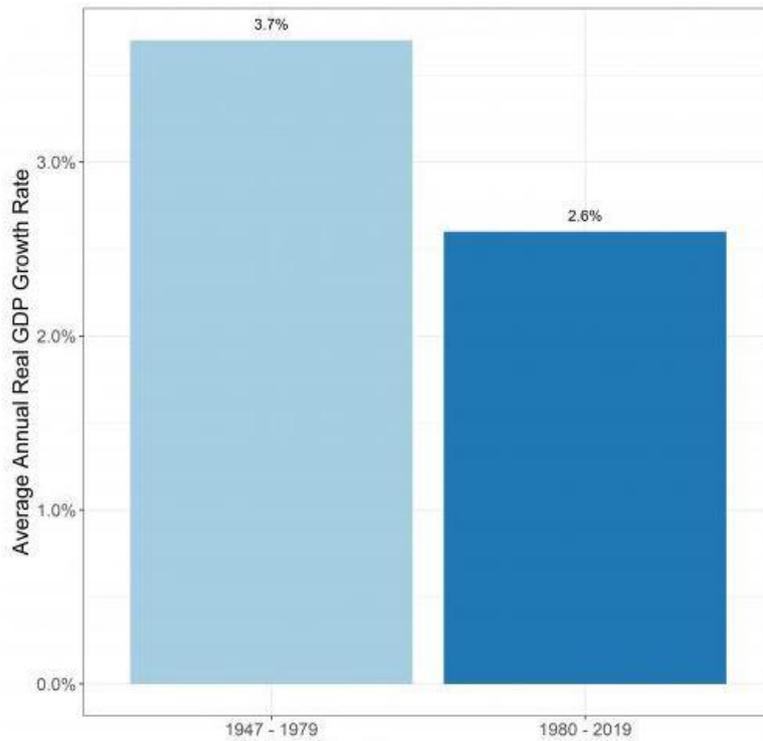
*Source:* Internal Revenue Service 2015, Hirschl and Rank 2015.

TQ2: What proportion of Americans will be in the top 1% of income earners for five years or more during their lifetime?

- 9.8%
- 2.2%
- 4.4%
- 50%
- 5.5%

### T3:Trickle-Down

The last four decades have seen a significant fall in taxes on the rich: the top rate of federal income tax has almost halved since 1979. This figure shows that economic growth was higher in the period before taxes on the rich were reduced.



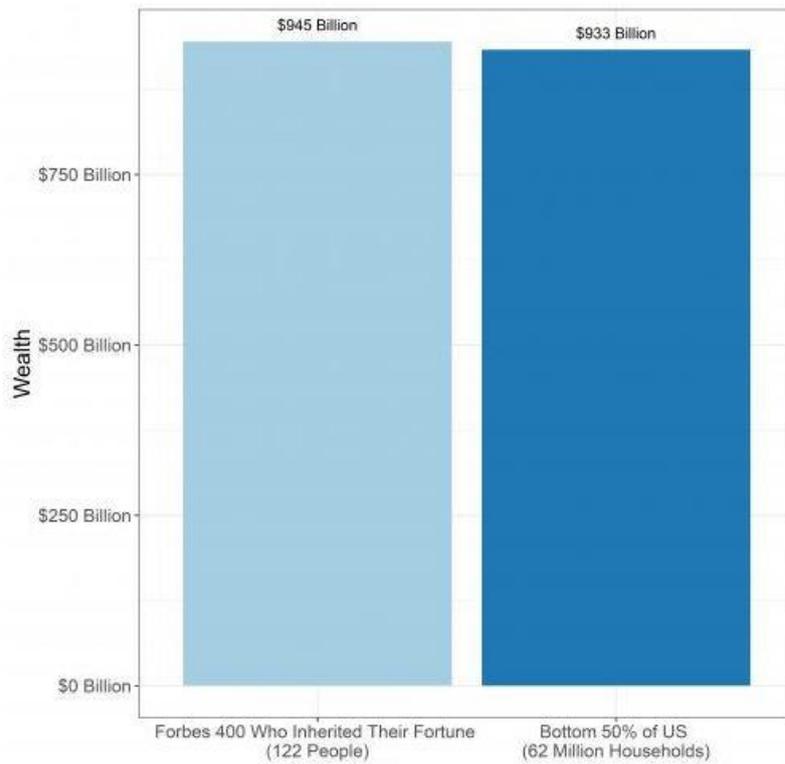
Source: US Bureau of Economic Analysis 2021, Tax Policy Center 2020.

TQ3: What was the average annual real GDP growth rate in the United States from 1947 – 1979?

- 2.5%
- 2.9%
- 3.7%
- 4.2%
- 3.6%

#### T4: Fairness

122 of the billionaires on the Forbes 400 list of the richest people in America inherited their fortunes. This figure shows that the amount of wealth held by these 122 billionaires is similar to the amount of wealth held by the bottom 50% of US households (a total of 62 million households) in 2015.



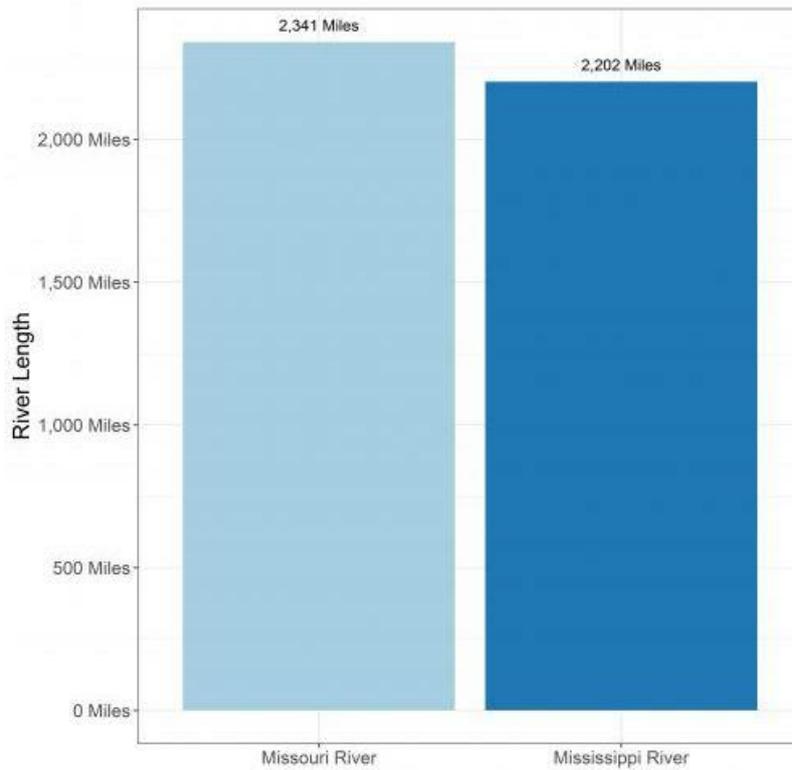
*Source:* Forbes 400 2020, Federal Reserve DFA 2021.

TQ4: How much wealth was held by the bottom 50% of the US population in 2015?

- \$933bn
- \$830bn
- \$884bn
- \$767bn
- \$995bn

### T5: Control (Rivers)

This figure shows the two longest rivers in the US by main stem. The left bar shows that the Missouri River is the longest river in the US with a length of 2,341 miles. The right bar shows that the Mississippi River is the second longest river with a length of 2,202 miles.



*Source:* Benke & Cushing 2005.

TQ5: Which river is the longest river in the US?

- Arkansas River
- Mississippi River
- Rio Grande
- Missouri River
- Yukon River

**Part III: Post-treatment preferences and beliefs**

Q1: Do you support a reduction in the top federal income tax rate?

- 1. Very supportive
- 2. Supportive
- 3. Neither supportive nor unsupportive
- 4. Unsupportive
- 5. Very unsupportive
- 6. Don't know

Q2: What is your rationale for the preference you just expressed in the previous question?

[ ]

Q3: Do you think you would personally benefit from a reduction in the top federal income tax rate?

Not at all Benefit a lot Don't know

0	1	2	3	4	5	6	7	8	9	10
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Q4: Do you think you would personally benefit from a reduction in the top federal income tax rate at some point in the future?

Not at all Benefit a lot Don't know

0	1	2	3	4	5	6	7	8	9	10
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Q5: Do you think there are benefits for the economy (e.g. jobs created / higher growth) from a reduction in the top federal income tax rate?

None at all A lot of benefits for the economy Don't know

0	1	2	3	4	5	6	7	8	9	10
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Q6: Do you think households in the top federal income tax bracket deserve a lower tax rate?

Not at all Definitely Don't know

0	1	2	3	4	5	6	7	8	9	10
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Q7: Do you think you are personally affected by the consequences of a reduction in the top federal income tax rate?

Not at all Very much affected Don't know

0	1	2	3	4	5	6	7	8	9	10
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Q8: What has more to do with why a person is in the top federal income tax bracket? Because they have worked harder than others or because they have had more advantages than others?

Worked harder	More advantages	Don't know									
0	1	2	3	4	5	6	7	8	9	10	

Q9: To what extent do you think it is acceptable for people to be in the top federal income tax bracket as a result of having more advantages than others?

Not acceptable at all	Completely acceptable	Don't know									
0	1	2	3	4	5	6	7	8	9	10	

Q10: How much of the time do you think you can trust the government to do what is right?

Almost never	Almost always	Don't know									
0	1	2	3	4	5	6	7	8	9	10	

Q11: Do you support an increase in the top federal income tax rate?

1. Very supportive
2. Supportive
3. Neither supportive nor unsupportive
4. Unsupportive
5. Very unsupportive
6. Don't know

**Part IV: Knowledge of top federal income taxes and top income shares**

K1: Out of 100 households in the U.S., how many are in the top federal income tax bracket?

[ ] (restricted to be between 0 and 100, if possible)

K2: What is the top federal income tax rate in the U.S.?

[ ]%

K3: How has the top federal income tax rate in the U.S. evolved over the past 40 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.

K4: What share of national income do you think goes to the top 1% of income earners?

[ ] (restricted to be between 0 and 100, if possible)

K5: How has the share of national income going to the top 1% of income earners evolved over the past 40 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.

### **Part V: Preference elicitation**

[To be shown side by side; order randomised]

Americans for Tax Reform is a non-profit organisation campaigning for a reduction in the top federal income tax rate.

You can join their mailing list [here](#).

Americans for Tax Fairness is a non-profit organisation campaigning for an increase in the top federal income tax rate.

You can join their mailing list [here](#).

### **Part VI: Survey feedback**

C1: Do you feel that this survey was biased?

- yes, left-wing bias
- yes, right-wing bias
- No, it did not feel biased

C2: Did you find the information we provided you with during the survey believable?

- Yes
- No
- Don't know

C3: Do you have any feedback or impressions regarding this survey?

[ ]

### **Part VII: End**

Thanks again for participating in this study.

If you have any further comments on the study, or if you would like any more information please contact the researchers at K1899400@kcl.ac.uk.

Please click the arrow in the bottom-right corner to submit your responses.