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Understanding Tax Policy: How do people Reason

Stefanie Stantcheva

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Understanding Tax Policy: How do people Reason

Abstract

I study how people understand, reason, and learn about two major tax policies: income taxation and estate taxation. Using large-scale Social Economics surveys issued to representative U.S. samples and associated experiments, I seek to elicit respondents' factual knowledge about tax policy and the income or wealth distributions. Most importantly, I study their understanding of the mechanisms of tax policy and the reasoning that underlies their policy views. In decomposing policy views, I find that support for income and estate taxes is most strongly correlated with social preferences, i.e., the perceived benefits of redistribution and concerns around the fairness of inequality and taxation, as well as with broader views of the government. Efficiency concerns play a more minor role. These correlational patterns are confirmed by the experimental approach, which shows people instructional videos that explain the workings and consequences of one of the aspects of tax policy (the "Redistribution" and the "Efficiency" treatments) or that bring the two together and focus on the trade-off (the "Economist" treatment). The Redistribution and Economist treatments significantly increase support for more progressive income or estate taxes, while the Efficiency treatment has no effect. There are large partisan gaps in both the final policy views, and at every step of the reasoning about the underlying mechanisms of taxes. Democrats' and Republicans' divergences in tax policy views can ultimately be traced back to different normative criteria (social preferences) and views of the government, rather than to different perceptions of the efficiency implications of taxation.

JEL Classification: D72, D91, H21, H23, H24, H41

Keywords: redistribution, survey, Perceptions, taxation, Experiments, Fairness

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UNDERSTANDING TAX POLICY: HOW DO PEOPLE REASON?*

Stefanie Stantcheva

August 26, 2021

Abstract

I study how people understand, reason, and learn about two major tax policies: income taxation and estate taxation. Using large-scale Social Economics surveys issued to representative U.S. samples and associated experiments, I seek to elicit respondents' factual knowledge about tax policy and the income or wealth distributions. Most importantly, I study their understanding of the mechanisms of tax policy and the reasoning that underlies their policy views. In decomposing policy views, I find that support for income and estate taxes is most strongly correlated with social preferences, i.e., the perceived benefits of redistribution and concerns around the fairness of inequality and taxation, as well as with broader views of the government. Efficiency concerns play a more minor role. These correlational patterns are confirmed by the experimental approach, which shows people instructional videos that explain the workings and consequences of one of the aspects of tax policy (the "Redistribution" and the "Efficiency" treatments) or that bring the two together and focus on the trade-off (the "Economist" treatment). The Redistribution and Economist treatments significantly increase support for more progressive income or estate taxes, while the Efficiency treatment has no effect. There are large partisan gaps in both the final policy views, and at every step of the reasoning about the underlying mechanisms of taxes. Democrats' and Republicans' divergences in tax policy views can ultimately be traced back to different normative criteria (social preferences) and views of the government, rather than to different perceptions of the efficiency implications of taxation.

Keywords: Redistribution, Survey, Perceptions, Taxation, Online Experiment, Fairness.

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1 Introduction

People hold starkly different views on many policies, but their reasons are not always apparent. Policy views may be grounded in perceptions concerning the economic effects of these policies, as individuals may disagree as to which policy will be most effective at achieving a given goal. Alternatively, it could be that people assess the benefits and costs to them and those they care about in contrasting ways. Yet another reason may be disagreement about what the goals of a policy should be and divergent views on what is “fair” or “just.”

Consider income taxes. Different views about the “right” level of income taxes could come from different perceptions of its behavioral or efficiency effects (“Will people stop working if income taxes increase?”). Views might be shaped by how people perceive its distributional impacts (“Who benefits if taxes are cut?”), and from the normative criteria people apply when weighting winners and losers (“How fair is income inequality?”). They may also be driven by people’s perceptions of the trustworthiness and efficiency of government (“Will the government waste a lot of the tax revenue?”), or by concerns over how tax revenue will be spent (“Will revenues finance investments in infrastructure or defense, or be redistributed to low-income households?”). In addition, views might be rooted in misperceptions or misunderstandings of the current tax system. Variation in policy views could be traced to one or more of these primary considerations, with different considerations taking precedence among different demographic groups (e.g., based on political affiliation, income, education, and gender.)

In this paper, I assess what people know about two major U.S. tax policies: income taxation and estate taxation. More importantly, I explore how they reason. My goal is to examine the mechanisms that people think each policy operates through, which factors matter to them, and how they trade-off the different considerations when they think about which type of tax policies to support. Do people focus more on the distributional implications of taxes or on their efficiency costs? What social preferences or criteria do they employ? How do the answers to these questions differ by the socio-economic and political characteristics of respondents?

I also study how readily people can learn about economic policies and change their views. If people are provided simple but accurate explanations of the distributional and efficiency consequences of economic policies – not unlike those they might receive in an introductory economics class – do their views potentially change?

There are at least three important benefits to understanding how people’s reasoning determines support for or opposition to policies. First, it has some benefits of more structural approaches. By digging into more primitive factors, we can learn about people’s perceived parameters and considerations, and flag where agreements and disagreements lie. As is the case with structural models in other settings, this can eventually be used to generalize (or recognize the limits to generalizations), predict, and analyze counterfactual changes. Second, identifying gaps in the public’s knowledge or incoherent reasoning about the policy enables pinpointing where information is needed, and which groups in particular require the information. For citizens – perhaps especially for those from economically disadvantaged and disenfranchised groups – gaining a better understanding of these policies is a first step toward supporting the ones beneficial to them. Third, it is critical to disentangle diverging perceptions of economic facts from different value judgements and fairness criteria when it comes to taxes. Do value judgments and fairness criteria differ across people or groups (e.g., do people have heterogeneous aversions to income or wealth inequality?). Or, is it more a matter of divergent perceptions about economic facts (e.g., do people disagree on how much inequality there

actually is, even if they are similarly averse to it)? Social preferences, (i.e., how citizens weigh the gains and losses of different people in the economy) depend on both of these. Misperceptions and lack of knowledge could, at least to some extent, be corrected with better information. In turn, better information about how the economy actually works may ultimately shape people’s normative views.

To this end, I run two large-scale Social Economics surveys and experiments on representative samples of the U.S. population. The questions that comprise these surveys are designed to elicit both respondents’ factual knowledge about tax policy and their understanding of its mechanisms. The detailed set of questions asked allows me to decompose policy views into primary factors such as perceived efficiency costs, distributional implications, social preferences and fairness concerns, knowledge or misperceptions, and views of the government. This sheds light on which aspects seem to matter more – at least in a correlational sense – for respondents’ ultimate policy views. To then establish a causal link between reasoning and policies, I experimentally show people instructional videos that explain the workings and consequences of each policy from three different perspectives: Redistribution, Efficiency, and Economist. The Redistribution perspective focuses on the winners and losers of each policy while the Efficiency perspective zeroes in on the efficiency costs. Finally, the Economist perspective presents issues in light of trade-offs, combining both of the previous perspectives. Each of these videos aims to be pedagogical rather than merely informational. It seeks to increase knowledge *and* understanding by explaining mechanisms and reasoning, rather than just providing quantitative facts or information or expressing normative views on how policies should be.

The two main findings are as follows. First, there are very large partisan gaps, not just in the final policy views, but at every step of the underlying reasoning about taxes. In fact, there is even a “polarization of reality” (Alesina, Miano and Stantcheva, 2020) whereby Republicans and Democrats do not perceive the current tax system in the same way. Left-leaning respondents tend to think actual taxes are lower and less progressive than right-leaning ones. On the perceived efficiency effects of income tax changes, respondents generally tend to think that high-income earners are more responsive to income taxes than middle class households, and that the main channels of response are increased tax evasion, higher likelihood of moving to a different state, and being less entrepreneurial. Yet, while Republicans believe that taxes drive larger distortions in behavior, particularly with regards to reduced entrepreneurship and labor supply, Democrats tend to believe that income tax changes will not have as substantial of an effect. Regarding the estate tax, respondents across the political spectrum perceive the wealthy to be significantly responsive to changes in it.

As the effects of taxes considered move from specific (i.e., the effect on individual taxpayers) to broad (i.e., the overall effect on the economy), partisan disagreement increases sharply. Issues such as whether top income and estate tax cuts induce trickle-down effects that benefit everyone, or whether they lead to Laffer effects (i.e., increased tax revenues on balance) tend to vary substantially across distinct party lines.¹ Some of the most significant contrasts between Democrats and Republicans lie in social fairness considerations about the income and estate tax, the causes of income disparities, the fairness of wealth transmission, and views of the government. Overall, the partisan gap in policy views on income and estate taxes can be traced back to different normative criteria and social preferences and views of the government rather than to different perceptions of the efficiency implications of taxation.

Second, a Gelbach decomposition of policy views (Gelbach, 2016) shows that factors related to social preferences are critically important. One such factor is the perceived benefits of redistribution. Another

¹Ironically, there is bi-partisan agreement that Laffer effects exist for the middle class, although there is no convincing empirical evidence for this phenomenon.

relates to fairness judgements, such as how fair inequality is perceived to be, whether or not high earners are entitled to keep a large share of their income, and how fair it is that wealthy parents can pass on wealth to their children. Views of the trustworthiness and scope of government are also crucial drivers of support for taxes. (Notably, these are also the factors that best explain the partisan gap.) Although the belief that higher taxes will hurt the economy is predictive of policy views, it is quantitatively less important than social preferences and views of government. In a nutshell, people who think that inequality in income or wealth is a serious issue or who trust the government would still be more likely to support more progressive tax policy, even if they thought it would have detrimental effects on the economy. The experimental results are in line with the correlational patterns from the decomposition. Both the Redistribution and Economist treatments increase support for progressive taxation, even though the latter also shows the economic costs from taxation. The Efficiency treatment has no effect. Taken together, these findings appear to suggest that redistributive concerns tend to dominate efficiency arguments in the case of income and estate taxes.

This paper is part of a broader agenda that uses Social Economics surveys to shed light on people’s reasoning that shapes their policy views. Complementary resources include the extensive Online Appendix which gathers many additional figures and tables and details on the methodology; and a website understandingeconomics.org for several policies (such as health insurance, trade, income taxes, and the estate tax). Surveys are a key way to uncover intangibles and unobservable factors such as perceptions, attitudes, reasoning, and views, which present challenges for our traditional revealed preference methods. Of course, the trustworthiness of the results depends upon the quality of the survey. Meaningful results require an attentive and representative sample and good survey design. This will be discussed in the next sections.

Related Literature. People’s perceptions of *their own* tax rates and the widespread misunderstanding of the distinction between marginal and average tax rates have been studied in [De Bartolome \(1995\)](#), [Gideon \(2017\)](#) and [Ballard, Gupta et al. \(2018\)](#). “Schmeduling”, i.e. approximation heuristics along the income tax rate schedule is investigated by [Rees-Jones and Taubinsky \(2019\)](#). The literature has focused largely on misperceptions and (lack of) factual knowledge, but less so on reasoning about tax policy, i.e., the mechanisms that people think will play out for themselves and others. [Slemrod \(2006\)](#) tries to understand why people support regressive reforms, and maps this support to broader misunderstandings of the incidence of taxes. Misperceptions about the incidence of taxes are also prevalent in [Bartels \(2005\)](#) who finds that support for the 2001 and 2003 tax cuts, which primarily benefited very wealthy taxpayers, was mainly driven by considerations over a person’s own taxes, despite widespread opposition to increasing wealth inequality.

Perceptions of the broader economy have been studied in [Blinder and Krueger \(2004\)](#), who also rank the determinants of views on major policy issues by order of importance. They find that ideology is the most important one, which is in keeping with this paper’s finding that political affiliation is the major predictor, followed by knowledge about the economy and then self-interest.²

The paper is also related to the literature that studies the effects of experimentally providing information about inequality or the tax system on support for redistribution. [Kuziemko et al. \(2015\)](#) find only moderate effects stemming from providing this increased information in the U.S., because information on the degree of inequality and its rate of increase also has the effect of reducing trust in government. However, telling respondents that the estate tax is – contrary to widespread belief – paid by only one in thousand households increases support for it starkly, echoing the results of [Sides \(2011\)](#). [Fisman et al. \(2020\)](#) study the joint

²Several papers specifically investigate the divergence in opinions on the economy between the general public and economists ([Sapienza and Zingales, 2013](#); [Fuchs, Krueger and Poterba, 1998](#); [Blendon et al., 1997](#)).

preferences over income and wealth taxation using online surveys. Lab experiments using distribution games have also been used to disentangle the importance of various factors in shaping support for redistribution (for a recent review, see Cappelen, Falch and Tungodden (2020)).

I will also highlight the role of trust in government in shaping support for more progressive taxation, which is consistent with the results in Kuziemko et al. (2015) who find that experimentally reducing trust in government reduces support for redistribution as a whole. Di Tella, Dubra and Lagomarsino (2016) also show that more trust in the government, but particularly in business elites, causes a decline in desired taxes on the top 1%. In line with my results, the recent study by Almås, Cappelen and Tungodden (2020) finds that when comparing attitudes towards redistribution between the U.S. and Scandinavia, it is views on fairness, not efficiency, that differ.

The paper is organized as follows. Section 2 develops the conceptual framework that informs the design of the building blocks of the surveys. Section 3 describes the data collection, the survey structure, and the sample. Section 4 presents respondents’ knowledge about taxes and the income and wealth distributions. Section 5 digs into respondents’ reasoning about the behavioral responses and distortionary effects associated with tax policy, their distributional impacts, and their fairness implications. Section 6 first decomposes policy views and the partisan gap into the various factors that shape them and then describes the experimental effects. All Appendix material can be found in the Online Appendix.

2 Conceptual Framework

I illustrate how we can model respondents’ preferred policies by considering the top tax rate and linear bequest rate that they would like to set, were they the social planner. The setting is intentionally kept as simple as possible while still allowing us to frame and interpret the survey design and empirical findings. I discuss some extensions and alternative assumptions below.³

Respondent’s perceived economic model. Imagine that each respondent j has their own, specific model of the economy in mind, where all parameters have respondent-specific values that correspond to a respondent’s perceptions of them. To reduce notational clutter, I do not explicitly index each parameter by j . Let i index agents in the economy, as perceived by respondent j . Each person i exerts effort to produce output y_i and is paid $z_i = \eta_i \cdot y_i$. Pay can differ from marginal product and the gap between the two is $\pi_i := (\eta_i - 1)y_i$. If $\eta_i > 1$, pay is above marginal product, and agent i earns rents, for instance through monopoly power in their business; if $\eta_i < 1$, pay is below marginal product, and agent i creates a positive spillover on others, e.g., if they are “job creators” whose economic activity benefits even those with lower incomes through increased employment and career opportunities. Agents face increasing and convex costs of producing output and increasing their pay relative to their output, $h_i(y)$ and $k_i(\eta)$. Their utility payoff is

$$u_i(c, \eta, y) = c - h_i(y) - k_i(\eta) \tag{1}$$

Let us focus on top earners who make income above \bar{z} and assume they have a mass of one. The government can set a linear tax rate τ in the top tax bracket. Let $z(1 - \tau) := \int_{i: z_i \geq \bar{z}} z_i di$ be the average income of

³The derivation for the top income tax rate formula follows Piketty, Saez and Stantcheva (2014); the derivation of the estate tax formula follows Piketty and Saez (2013). One simple extension added here is the parameter γ capturing views of the government.

top bracket taxpayers and $\pi(1 - \tau) := \int_{i:z_i \geq \bar{z}} \pi_i di$ their average rent, which are both functions of the top net-of-tax rate. Let $e = \frac{d \log(z)}{d \log(1-\tau)}$ be the elasticity of earnings to the net-of-tax rate and $e_\pi = \frac{d \log(\pi)}{d \log(1-\tau)}$ the elasticity of the rent. Define $a = z/(z - \bar{z})$ to be the Pareto parameter of the top tail of the distribution. The average rent in the economy must come at the expense or benefit of some agents. For simplicity, we assume that all agents bear the average rent uniformly.⁴ Thus, the government can fully tax or rebate back the average rent or surplus to everyone with a lump-sum tax or transfer (the demogrant). Respondents may also perceive the government as being partially inefficient and wasteful; this is captured by the share γ of revenue that is dissipated instead of being used on productive spending and transfers.

Respondent’s objective. Which objective would respondents want the government to maximize, i.e., what would be their social welfare criterion were they making decisions on taxes? A general way to capture the heterogeneous objectives of respondents relies on generalized marginal social welfare weights (Saez and Stantcheva, 2016). The weight g_i on person i measures the social value (according to respondent j) of transferring \$1 to person i . These weights can be used to aggregate the gains and losses from tax changes of different people in the economy. They embody the social preferences of individuals when it comes to taxes and transfers and can depend on their social fairness concerns and many other factors. For instance, we can write:

$$g_i = g(c_i, T_i, w_i, \mathbb{X}_{-i}, \mathbb{X}_i) \quad (2)$$

where the weight on agent i is a function of their consumption c_i , their total tax paid T_i , their effort w_i , other personal characteristics captured by vector \mathbb{X}_i (e.g., age or family status), and possibly the characteristics of others in the economy, captured by \mathbb{X}_{-i} .

Some of the social preferences highlighted in the literature are as follows. Utilitarian or welfarist preferences feature weights that are decreasing in disposable income c_i , either due to diminishing marginal utility of income (concave utility), or to social aversion to inequality (i.e., the social welfare function is a concave transformation of individual utilities), or both. The libertarian criterion places more weight on people who pay higher taxes, according to the view that people are ultimately entitled to their income (and, pushed to the extreme, that “taxation is theft”) and that those that pay higher taxes are more deserving of tax cuts or transfers. Meritocratic or equality of opportunity criteria place weight on a person’s merit or effort they have had to exert, and penalize those that have benefitted from “luck” in the form of, e.g., advantageous circumstances or a good family background. This can be captured by the weight g_i increasing in individual effort or merit w_i .⁵ To go from these individual weights to social marginal welfare weights for a given income level, respondents need to average the weights across all individuals earning that income level. This will depend on their perceived composition of people at the given income level. For instance, if a meritocratic-minded respondent believes that the composition of top earners is mainly tilted towards people who have benefitted from luck more than others, they may assign them a lower weight relative to lower-income people. We can now define the income-weighted average marginal social welfare weight on top earners relative to the average weight in the economy to be $\bar{g}^{top} = \frac{\int_{i:z_i \leq \bar{z}} z_i g_i}{z \int_i g_i}$.

Note that such a formulation is quite general. For instance, a purely self-interest driven objective would imply that the respondent only assigns a positive social marginal weight to themselves, with everyone else receiving a weight of zero. This would lead respondents to prefer the tax rate that most benefits people with

⁴This assumption can be relaxed, see Piketty, Saez and Stantcheva (2014).

⁵For a rigorous microfoundation of this type of weight with equality of opportunity considerations, see Saez and Stantcheva (2016).

the same income level as themselves.

Respondents' preferred top income tax rate. According to respondent j , the optimal top income tax rate that the government should set is given by:

$$\tau^{top} = \frac{1 - \bar{g}^{top}/\gamma + a \cdot \pi/z \cdot e_\pi}{1 - \bar{g}^{top}/\gamma + a \cdot e} \quad (3)$$

where all parameters are as perceived by the respondent – and may or may not correspond to reality. The optimal top tax rate depends on the following perceived factors. First, the distribution of income and inequality appear in the Pareto parameter a of the top tail. A thicker tail represents higher perceived top income inequality and tends to push the respondent's desired top tax rate up. The income distribution and inequality also influence the distributive factor \bar{g} . If the social welfare weights are lower at higher incomes, higher inequality leads to a higher top tax rate.

Social preferences will appear in \bar{g} and reflect on the desired tax rates through any of the channels explained above. For instance, social marginal welfare weights that embody more aversion to inequality (e.g., declining faster in c) will lead to higher preferred tax rates. Social marginal welfare weights that feature aversion to taxes according to libertarian views (e.g., increasing faster in T) will lead to lower preferred tax rates.

Economic efficiency concerns are captured by the elasticity e of taxable income to taxes. People may change behaviors in response to income taxes, such as reducing productive activities (e.g., working or saving) or evading taxes. Often discussed is, for instance, a “Laffer effect” whereby an income tax cut could ultimately lead to an increase in tax revenues by stimulating economic activity by so much that the additional revenue collected on that increased activity outweighs the direct loss in revenue. The preferred tax also depends on perceived spillover effects from top tax rates, through either “trickle-up” or “trickle-down” effects embodied in $\pi/z \cdot e_\pi$. Lack of trust in or perceived inefficiency of government, captured by a smaller γ , will lead to lower desired tax rates since the respondent believes that a larger share of revenues will be wasted or dissipated.

To sum up, people's preferred top income tax rate can differ based on their perceptions of the income distribution and inequality, efficiency costs of taxes, possible spillovers, government efficiency, and their social preferences which embody their social fairness concerns. All else equal, respondents who think taxes will hurt the economy, do not consider inequality to be a serious problem, believe in trickle-down effects, or think the government is not to be trusted with revenues would prefer a lower top tax rate.

Respondent's preferred estate tax rate. We can also derive the preferred estate (or bequest) tax rate. To simplify the exposition, I consider the tax rate in a steady state of the economy, assuming that bequests enter parents' utility (i.e., parents care about leaving bequests to their children), there are spillovers, the elasticity of bequests is uncorrelated with the individual welfare weight g_i , and inelastic labor income.⁶

$$\tau_B = \frac{1 - (\bar{g}^{\text{children}}(1 + e_B) + \frac{1}{R}\bar{g}^{\text{parents}})/\gamma}{(1 + e_B) \cdot (1 - \bar{g}^{\text{children}}/\gamma)} \quad (4)$$

where $e_b = \frac{db}{d(1-\tau_B)} \frac{1-\tau_B}{b}$ is the steady-state elasticity of aggregate bequests b with respect to the net-of-tax rate $1 - \tau_B$. $\bar{g}^{\text{children}}$ is the bequest-weighted marginal social welfare weight on heirs and \bar{g}^{parents} is the bequest-weighted marginal social welfare weight on parents.

⁶Many of these can be relaxed but lead to more complex formulas, see Piketty and Saez (2013).

Similar effects to the ones in the income tax formula appear for the bequest tax. The efficiency cost of bequest taxes (e_B) captures behavioral responses to taxes that reduce the bequest tax base, such as saving less or choosing to leave smaller bequests. The distribution of estates appears in the distributional factors $\bar{g}^{\text{children}}$ and \bar{g}^{parents} . Views of government are captured by γ .

The major qualitative difference to the income tax formula lies in the social fairness considerations that are relevant to estate taxation. The thorny fairness issues revolve around two conflicting concerns. Respondents who consider the question from the point of view of the parents may view the ability of the latter to pass on wealth to their children tax-free to be relatively fair, perhaps based on the reasoning that people can purchase any types of goods with their money and spend it how they wish. However, once that same respondent considers the point of view of the children, they may feel it is unfair that some children receive much higher wealth from their parents through no fault or merit of their own, perhaps based on an equality of opportunity argument. Respondents who believe more strongly in leveling the playing field for children would have a lower $\bar{g}^{\text{children}}$, which leads to a higher desired bequest tax; respondents who instead mostly wish to respect parents' choices to pass on wealth to their children would have a higher \bar{g}^{parents} , which implies a lower preferred bequest tax. For respondents who have some aversion to wealth inequality (as embodied by the social marginal welfare weights decreasing in the level of bequests), $\bar{g}^{\text{children}}$ and \bar{g}^{parents} will be lower when perceived wealth or estate inequality is higher, which will lead to a higher desired estate tax.

Knowledge about the current tax system. Knowledge of the current tax system may not necessarily be related to people's preferred tax rates, but it would naturally shape support for particular tax *reforms*. Imagine two respondents, A and B, who have the same desired level of tax progressivity, but A lacks knowledge about current taxes and wrongly perceives the tax system to be more progressive than B. Respondent A may not support progressive tax reform, even if they ultimately agree with respondent B on how their ideal tax system should look like. Results in Section 6.3 will be consistent with this.

Additional remarks. This framework gives us a way to think about respondents' preferred tax policies as a function of the parameters they perceive. It is quite general. For instance, respondents may over- or underemphasize some of the concerns such as the elasticity of income to taxes. Some terms may thus entirely drop out of the formula or, on the contrary, dominate it. In addition, the social welfare weights formulation allows for a wide range of objective that respondents may adopt, including a self-interest driven one. The public economics literature has derived formulas for many other cases for which the effects discussed here would directly carry over, at the expense of more notation and derivations, e.g., a non-linear income tax (Saez, 2001), a non-linear capital or wealth tax (Saez and Stantcheva, 2018) or bequest tax (Piketty and Saez, 2013).⁷

How revenue is spent may matter to respondents and will be asked in the survey and studied below. However, incorporating the many possible types of spending in a tractable way in the formal model above is challenging because it requires also modeling people's perceptions about how efficient each type of spending or program is, whom it benefits, etc.

A roadmap. The survey contains questions aimed at eliciting each of these considerations about income and estate taxes. These will be the explanatory variables (on the right-hand side) for policy views (on the

⁷Furthermore, although the intention is to capture the most frequently discussed fairness concerns related to taxation through the survey questionnaire, there may be other fairness concerns that could be explored too.

left-hand side). The steps to achieve this translate into the design of the survey. I start by asking respondents detailed socio-economic background questions and political affiliation. This captures characteristics such as income, family status, or partisanship that can shape perceptions as well as one’s own private benefit and self-interest from taxes. Then, I study the factual knowledge of respondents about taxes and the income and wealth distributions. After this, I take a deep dive into uncovering the reasoning on efficiency costs, distributional impacts, and fairness concerns before asking about overall policy views. Respondents are also asked about views of the role, competence, and efficiency of the government. In Section 6.3, I then estimate the effect of these various components on policy views and decompose the partisan gap in policy views. Finally, to establish causality about the way in which the main factors that enter the tax formula (i.e., \bar{g} and e) shape policy views on taxes, I provide randomized video courses that will shift these factors. The videos explain these effects of taxes pedagogically, the way one might do in a very brief introductory economics class.

3 Survey Design and Data

3.1 Data Collection and Final Sample

The core data comes from two surveys, conducted between February and May 2019 on U.S. residents aged 18 to 69. The sample sizes are 2,780 for the income tax survey and 2,360 for the estate tax. The surveys were distributed by the commercial survey company *Respondi* (<https://www.respondi.com/EN/>).

How were participants enrolled? Appendix OA-4.2 provides more information on how the sample is contacted, the survey company’s targeting, and the overall response rates. In brief, the commercial survey company has a large pool of vetted survey respondents that come from different panels, who can freely log in and take surveys in exchange for rewards. Surveys are typically “consumer surveys”, i.e., related to consumer products or experiences. Respondents come from a variety of backgrounds and are rewarded through a range of different means, such as cash and points on reward programs. Compensation for each completed survey is implemented by each panel company and varies based on the type of arrangement and preferences of the respondent.

On the survey entry page, respondents were only told the length of the survey, but neither the topic nor the sender. This is important to avoid selection based on the topic. After clicking on the link, respondents were channeled to a consent page (see Figure OA-1) that informed them that they were about to take an academic research survey, destined solely for research purposes and run by non-partisan researchers. They were asked to respond accurately to the best of their knowledge and were assured that participation was entirely voluntary. Respondents were then guided through some screening questions that ensured that the final sample was nationally representative along gender, age, and income dimensions, as well as through the detailed background socio-economic questions. This meant that, if respondents decided to drop out at some point during the survey – e.g., upon learning the topic of the survey – all their demographic and background information would be known, allowing me to check for differential attrition by observable characteristics such as political affiliation. There is no clear differential attrition (see Table OA-11).

Data quality. Appendix OA-4 describes methods used in the survey to ensure quality responses and to check for data quality. The median time for completion of the survey was 35 minutes. I benchmark this

against other common surveys and check for possible survey fatigue in Appendix OA-4.3. For the benchmark sample, I drop respondents in the bottom 5% of the survey time distribution. The results are not affected by trimming these outliers (see Appendix OA-8.2).

Final sample. Table I shows the characteristics of the samples and compares them to U.S. population statistics. The final samples for each of the two surveys are close to representative of the U.S. population along many dimensions. This is true by construction for the targeted dimensions of age, gender, income (arranged into five brackets to mimic the way the quotas were imposed during the surveys). In addition, the sample is also broadly representative on many non-targeted dimensions such as the share of respondents who are married and the share of employed, unemployed, and self-employed. Importantly, the sample is also representative along the political affiliation dimension and on the voting patterns of the 2016 presidential election. However, in both surveys, respondents were more likely to have completed high school and be college-educated than the general population. In addition, African-American and Hispanic populations are underrepresented. To address these imbalances, one can re-weight the sample so that it is representative along the employment, education, and race dimensions as well. Reweighting was done for all results as checks. Results were not significantly affected.

3.2 The Survey Structure

The full questionnaires of the Income Tax Survey and the Estate Tax Survey are in Appendix OA-2, with a link which leads to the web interfaces of the surveys. This section provides more details on some of the more important survey blocks.⁸

Background socio-economic questions. I collected information on respondents' gender, age, income, highest level of education achieved, field of study in college, sector of occupation, employment status, marital status, number of children, place of residence, main source of news, and political orientation. Because it plays such an important role, I investigated the latter category in three ways. First, I asked respondents to classify themselves in terms of their views on economic policy, along a spectrum ranging from "very conservative" to "very liberal."⁹ Second, I asked them what they consider their political affiliation to be (*Republican / Democrat / Independent / Other / Non-Affiliated*). Third, I asked them for whom they voted in the 2016 presidential elections; and, if they did not vote, for whom they would have voted.¹⁰

Knowledge. These questions are about factual knowledge.¹¹ They refer among others to the level of the top federal or top state taxes, the threshold for the top income tax bracket, the top tax rates in the 1950s, the share of households in the top bracket or who pay the estate tax, the share of households paying no income tax, and the average tax rate for the median household or the top household. Respondents are also

⁸The surveys contain more questions than are exploited in the main part of the paper. They are partially analyzed in the Online Appendix and leave room for future analysis using this data. Open ended questions that extract the first-order thinking and considerations of respondents, without priming them, are also included. They ask respondents about their main considerations, perceived goals and shortcomings about the taxes, as well as the effects they anticipate (e.g., which groups would gain or lose from a tax increase). They are analyzed in Ferrario and Stantcheva (2021).

⁹"On economic policy matters, where do you see yourself on the liberal/conservative spectrum?" With options [*Very liberal, Liberal, Center, Conservative, Very Conservative*].

¹⁰I also dug deeper into their political participation by asking whether they were registered to vote, and why not, if they were not; and whether they regularly vote, or why they do not.

¹¹They are carefully designed to be intuitive and easy to understand. For instance, I ask for a number "out of 100" rather than for a percentage. I first explain what a "share" is, and how post- and pre-tax income are related for a given tax rate with the use of a figure and worked-out examples.

asked about the share of total income or wealth that goes to the top 1%, the share of wealth inherited, or the occupational composition of the top 1% of earners. To test whether the results may be driven by respondents' possible lack of attention or careless answers, 85% of the sample received monetary incentives for accurate answers. Misperceptions are virtually unaffected by monetary incentives, suggesting that respondents are already responding to the best of their knowledge.

The information treatments - short “Econ 101” video courses. In each survey, a randomly chosen subsample of respondents was shown one of three versions of an instructional video that provided information about the policy. They are described in more detail in Section 6.4, with screenshots in Figures I and II (each video can be seen by following the links below the screenshots).

Reasoning about taxes. In this section, respondents are asked to think in more detail about how each tax policy works. What behavioral responses, efficiency effects, and impacts on the broader economy will it trigger? What are the distributional consequences for different groups? What fairness concerns do people have? To give a concrete example, in the income tax module, respondents are asked to what extent they believe people will engage in the following behaviors if their taxes were to increase: save less, work less, stop working altogether, evade taxes, etc. They are also asked which income groups will gain most or least if income taxes on high-income earners are increased and whether taxing away the income of different groups is fair or unfair.¹²

Policy views. Here, respondents were asked about their views on the current tax systems (is it fair? are they satisfied with it?) and for opinions regarding concrete policy actions, e.g., if they supported increasing the tax to fund specific programs.

Views of government. In this section, respondents expressed their views about the role and capacity of the government to deal with the issue at hand. For instance, in the income tax module, they are asked to what extent they think the government has the tools and ability to reduce income inequality. They were also asked about their general attitudes towards government (unrelated to the specific policy) such as whether they tend to trust the government and what the scope of government intervention should be.

Final questions. By entering the survey, respondents were informed that they were automatically enrolled in a lottery to win \$1,000. At the end of the survey, respondents were asked whether they were willing to forfeit part of their lottery gain in order to receive the accurate answers to all the knowledge questions. They had to commit to forfeiting that amount before they knew whether they had won the lottery or not. The price of information was randomized (with possible values \$1, \$2, \$5, and \$10), allowing me to extract a willingness to pay for information. They were also asked whether they feel the survey was biased (left-wing biased or right-wing biased) and could leave open-ended feedback in a text-entry box.

All variables are comprehensively defined in Appendix OA-1 and more briefly in the table and figure notes.

¹²As explained in Appendix OA-2, these questions were asked in three different, randomized formulations – a randomization that is not exploited in the current paper. When using these questions in regression analysis, we control for indicators for the type of formulation used.

4 Knowledge About Income and Estate Taxes

This section presents the main findings on knowledge about the tax system and the income and wealth distributions. Table II shows some of the knowledge variables about income taxes (in Panel A) and estate taxes (in Panel B), regressed on the full array of respondent characteristics. For clarity, only the coefficients on the four characteristics that exhibit the largest heterogeneity are shown in the Table, namely the indicators for being Republican, high income, having high self-reported knowledge about tax policy, and having a college degree. The bottom rows in each panel show the average perception as well as the true values of the variables. The complete set of knowledge questions and additional heterogeneity patterns are analyzed in Appendix OA-3.

Misperceptions of the tax system. Respondents can quite accurately identify today’s top tax rate. They believe it is 31% when it is 37% (column 1). However, they believe on average that the top tax rate in the 1950s was 33%, thus similar to today’s tax rate, when it was, in fact, much higher at 91% (column 2). The perception of the median-income household’s (column 4) and the top-tax bracket household’s (column 5) average taxes are closer together than in actuality, implying that the level of progressivity of the tax system is misunderstood. In the spirit of “schmeduling,” respondents smooth out the tax schedule in their mind and over-inflate the tax paid by the median household by a factor of two, while slightly underestimating the tax paid by the top bracket household (Rees-Jones and Taubinsky, 2019).

Respondents also greatly underestimate the top tax bracket’s income threshold (column 3), placing it at around \$188,000 annual income instead of the actual \$600,000 annual income. Accordingly, respondents believe that the top tax rate applies to many more households (20%) than it actually does (0.73%). They also tend to mentally smooth the share of households in extreme tax brackets: they underestimate the share of households that do not pay income taxes (believing it is 25% when the reality is 44%, in column 7) but overestimate the share of households in the top bracket (column 6).

When it comes to the estate tax in Panel B, and, as was the case for the income tax, respondents are relatively accurate about the tax rate that applies above the exemption threshold today (column 1), but they are unaware of how high the 1950s tax rate was and assume it was close to today’s rate (column 2). The next two columns show that respondents believe on average that the share of households paying the estate tax is 364 out of 1,000 households (the median perception is 300 out of 1,000). The reality is less than 1 out of 1,000 households. Qualitatively (but not quantitatively) consistent with this stark misperception is that respondents believe that the estate tax exemption threshold is much lower than it actually is: the average perception is \$2.4 million (the median is lower than \$0.5 million) while the reality is 11.4 million per person.

The fact that respondents starkly overestimate the share of people who pay the top tax rate and the estate tax could mean that they may (mistakenly) consider themselves more likely to be directly affected by these policies targeted at the top earners and wealth holders – now or in the future – than is actually the case.¹³

Misperceptions of the underlying income and wealth distributions. Column 8 of Panel A indicates that respondents strongly overestimate the share of income going to the top 1% by 25 percentage points on average. Respondents appear to be more accurate on the wealth distribution at the top (in Panel B, column

¹³As explained below, the share of respondents who feel that the estate tax has important direct impacts on their lives is 30%, which is interestingly close to respondents’ perceived share of households who are subject to the estate tax.

7), where they believe that the wealth share of the top 1% is 49% (as opposed to the 42% estimated in recent work, which is itself subject to considerable on-going debate about whether it is an upper bound). Yet, respondents also believe that the bottom 50% holds 12% of wealth, which is much higher than the actual 2%. Respondents thus inflate the two extremes of the wealth distribution. Note that respondents' beliefs about which professions compose the top 1% richest people in the U.S. do not fit reality for all categories (see Appendix Figure OA-6). Respondents tend to think that, among the top 1% richest people, there are more entrepreneurs, arts, media and sports personalities, or teachers and scientists than there truly are. This could be because these professions are more often seen in the media. Conversely, respondents tend to underestimate the share of executives/managers and physicians in the top 1%.

Respondents are relatively accurate in their perception of the share of estates that are unrealized capital gains that have never been taxed (46% relative to 55% in reality, in column 5 of Panel B). Furthermore, they believe that 42% of wealth is inherited (column 6 of Panel B). Unlike for the variables about the tax system, there is considerable uncertainty around this number, with current estimates by economists ranging from 34-45% (Kopczuk and Lupton, 2007) to 56%-64% (Alvaredo, Garbinti and Piketty, 2017).

Who knows more? Higher-income respondents are more aware of variables that affect the top of the distribution, such as the top tax rate, the top tax bracket, the exemption threshold for the estate tax, and the share of households that pay the estate tax. They do not, however, differ in their misperceptions of the other variables. People with higher self-reported knowledge (i.e., who say they know more about tax policy) generally do have smaller misperception on most, but not all, margins. Those with a college degree are generally more accurate than those without, except that they tend to overestimate the shares of income and wealth of the top (but are more accurate on the lower share of wealth of the bottom 50%).

Republican respondents in general tend to think that taxes are higher and more progressive than Democrats do: they perceive a higher top tax rate, a higher share of income paid by households in the top bracket, a higher share of households in the top bracket, and a higher share not paying any income tax. They also think that the estate tax exemption threshold is lower (however, both Democrats and Republicans overestimate the share of households that pays the estate tax to the same extent). Republicans are even less likely than Democrats to be aware of the high top tax rates or estate taxes in the 1950s.¹⁴ They believe that a lower share of income goes to the U.S. top 1% and are hence more accurate than Democrats on this issue. In addition, they think that the share of wealth that is inherited and the share of wealth owned by the top 1% are lower. These results are in line with a “polarization of reality” (Alesina, Miano and Stantcheva, 2020) – i.e., polarization even in the perception of facts.¹⁵

Willingness to pay for correct information. The last column in each panel reports an indicator for whether the respondent is willing to pay a randomized price to see the accurate answers to all the knowledge questions (see Section 3). On average, around 40% of respondents are willing to pay to learn more about the income and estate tax and the income and wealth distributions.

To interpret findings on the demand for information here, note that it is partially a private good, since

¹⁴There is an interesting contrast between perceptions of the present and past here. Republicans are more likely to overestimate today's top tax rate, while also underestimating the past tax rate, thus perhaps casting the past in a more favorable light (from the point of view of supporters of lower taxes). This lack of awareness that the U.S. used to be a higher-tax country can contribute to the rhetoric of high taxes being against “American ideals.”

¹⁵This may also be consistent with the motivated reasoning in Benabou and Tirole (2006), whereby individual beliefs are “(consciously or not) shaped as much by their own functional goals and psychological needs as by actual data: to a certain extent, people believe what they want to believe.”

respondents are directly affected by tax policy. Appendix Figure OA-11 shows that 53% of all respondents feel that the income tax has important direct effects on their own lives; 30% think so for the estate tax. In addition, respondents may have strong social preferences and thus care about being aware of the current tax system or the distributions of income and wealth. But information could also be viewed in part as a public good, if better-informed voters are able to make better policy choices for the economy as a whole.

Republican respondents are less likely than Democrats to be willing to pay for accurate information on income taxes, even conditional on the (randomized) price for information and their own income. However, that is not the case for estate taxes. Those with more self-reported knowledge and those who have a college degree are generally more willing to pay for information both for the income and the estate tax. While this sounds paradoxical at a first glance, it is consistent with findings in earlier work on other issues such as immigration (Alesina, Miano and Stantcheva, 2019, 2020). It also offers a possible channel for the perpetuation of misinformation, if those people who know less are also the ones least willing to pay for new information. Beyond these, there are no significant heterogeneities in willingness to pay for information across respondents.¹⁶

5 Reasoning about Taxes: Efficiency, Distribution, and Social Preferences

This section presents the reasoning of respondents on the efficiency effects and distributional impacts of taxes, as well as their social preferences related to taxes. All variables are explained in the main text and table or figure notes, and in more detail in Appendix OA-1.

5.1 Perceived Behavioral Responses and Distortionary Effects of Taxes

5.1.1 Income Taxes

Table III shows the perceived behavioral responses to income taxation. The regressions systematically include controls for respondents' gender, age, race, income bracket, having children, education, having an economics-related major, employment status, self-reported policy knowledge, self-reported social class, political affiliation, and indicator variables for all treatments. The first panel shows the coefficients on some of the key covariates, namely political affiliation ("Republican"), age groups, and income bracket. Panel B shows the main effects of the video treatments, where the branches are denoted by "Redistribution," "Efficiency," or "Economist." The bottom panel provides descriptive statistics. The "control group" designates respondents who did not receive any video course.¹⁷ In Online Appendix OA-6, I test for differential effects by gender or political affiliation.

The dependent variables in Table III are indicator variables equal to one if respondents say that an increase in income taxes will change the listed behavior by a "moderate amount" to a "great deal." What do we actually know about these effects of taxes in reality? The empirical evidence is not perfect and economists disagree on the magnitudes and importance of these margins of adjustments to taxes. The goal is thus not to

¹⁶Note in Appendix Figure OA-11 and Table OA-14 that those who self-report more knowledge also feel more directly impacted by each policy in their own lives, which is perhaps why they know more in the first place. Republicans are more likely to say that the estate tax has important direct effects on their lives. There is no heterogeneity by education.

¹⁷In addition, the control group is only respondents who saw the neutral formulation of the questions when the question was asked differently, see the questionnaire in Section OA-2.

pinpoint quantitatively people’s mistakes, but to see how they reason about various groups’ tax adjustments and to use information on their perceived prevalence and ranking of margins of adjustment that can be compared to the empirical evidence to date.

Overall, respondents think that the margins along which people respond most strongly to taxes are evasion, moving states, and entrepreneurship. It is interesting that these are relatively less-studied responses in the empirical literature and have been, for the latter two at least, only more recently incorporated into the core tax theory models. Work on mobility responses to taxation (Kleven, Landais and Saez (2013), Kleven et al. (2014), and Kleven et al. (2020), among others) shows them to be significant, but not typically large for the general population. They are, however, more substantial for high-income earners and for high-skilled professions involving only little location-specific human capital (Moretti and Wilson, 2014, 2017; Akcigit, Baslandze and Stantcheva, 2016). On entrepreneurship, there is evidence that tax progressivity matters (Cullen and Gordon, 2006, 2007), as well as that outcomes from entrepreneurship (e.g., innovation) can be significantly affected by taxes (Akcigit et al., 2022; Akcigit and Stantcheva, 2020).

Labor supply responses both on the intensive or extensive margins are typically the core ones in the optimal tax literature. Intensive margin responses include working fewer hours or exerting less work effort. Extensive margin responses are e.g., switching out of the labor force. The empirical literature has shown that intensive margin elasticities are typically small, but that extensive margin elasticities at lower income levels are higher (for good summaries see, e.g., Eissa and Liebman (1996), Chetty, Friedman and Saez (2013), Hoynes (2019), Hoynes and Rothstein (2019)). Respondents do consider working less to be a consequence of higher taxes, but a less prevalent one: 48% of respondents believe that high earners will work less and 39% believe middle class earners will work less. Their perceived likelihood of higher incomes or the middle class stopping work altogether are even lower. Finally, around 43% believe that high-income people are likely to have their spouse stop working in response to taxes and 32% believe so about a middle-class person. Interestingly, the empirical evidence shows that secondary earners (usually women) tend to be more elastic to taxes than primary earners (usually men), especially along the extensive margin (see Gelber (2014) and Gelber and Mitchell (2012), Blau and Kahn (2017), Blau and Kahn (2007)).

In addition, respondents generally perceive behavioral responses to income taxes as stronger for higher-income earners than for middle-class earners, especially when it comes to the margins of evasion, having one’s spouse stop working, or moving states. Thus, 80% of respondents from the control group believe that high-income earners are likely to evade more taxes if their taxes were increased, 43% believe high earners will have their spouse stop working, and 78% think high-income earners are likely to move states in search of lower taxes. The corresponding perceptions for middle class taxpayers are 60%, 32%, and 64%, respectively. Regarding earnings responses at the top, the evidence suggests that they are indeed a mix of effects that include avoidance and evasion (Piketty, Saez and Stantcheva, 2014; Saez, Slemrod and Giertz, 2012).

Columns 1 through 3 in Table V show perceptions on the broader potential efficiency costs of income taxes. In column 1, the dependent variable is equal to one if respondents believe that taxes on higher incomes would hurt the economy. Only around 31% of respondents think they would. Columns 2 and 3 consider the share of respondents who think there is a Laffer effect from taxes on people with high incomes and the middle class respectively, i.e., whether reducing tax rates on these groups can, in fact, boost tax revenues and decrease the fiscal deficit. Quite a few respondents believe such Laffer effects exist, mostly when it comes to middle-class taxes (65% of respondents think a Laffer effect can occur for the middle class; 48% think so for high-income earners).

There is no heterogeneity by income in these perceived efficiency effects. However, conditional on income and political affiliation, older respondents think that people respond less strongly to taxes.

Republicans versus Democrats. The share of Republicans who perceive strong behavioral responses to taxes along each dimension is consistently 30% to 50% higher than that of Democrats. The one exception is the perceived evasion of high-income earners, which is slightly weaker among Republicans. 55% and 46% of Republicans believe that, respectively, high-income and middle-class earners will work less in response to increased taxes, compared to 45% and 34% of Democrats. Another large difference is on the entrepreneurship margin: 63% of Republicans believe there will be less entrepreneurship among high-incomes (as compared to 41% of Democrats) and 54% believe the middle class will be less entrepreneurial (relative to 39% of Democrats). In Table V, the partisan gap grows even larger. Many more Republicans (52%) than Democrats (15%) perceive negative effects on the economy from taxing high-income earners. Accordingly, Republicans also think there are more powerful Laffer effects for high-income earners. Yet, the two political groups are not significantly different when it comes to Laffer effects for the middle class: 61% of Democrats and 70% of Republicans believe that tax cuts on the middle class will pay for themselves. There is thus bi-partisan consensus, somewhat ironically, on a phenomenon whose existence has not yet been convincingly established in the literature.

Taken together, these results suggest that respondents do believe there are some behavioral changes induced by taxes, but overall, less than half of all respondents perceive any of these responses to be prevalent, except for evasion and cross-state mobility. They correctly consider some margins to be weaker (e.g., the intensive margin labor supply), but also overestimate the prevalence of others (e.g., moving across states). Respondents also believe that higher income households are more elastic than middle class ones and a sizable share believes that cutting taxes on high incomes will “pay for itself.” However, this does not translate into a generalized belief that taxes on high incomes will hurt the economy. This may be because respondents perceive rich people as being a smaller group, whose changes in behavior in the face of tax increases – even if strong and even if they can lead to lower revenue – are not enough to shape economic performance overall. Consistent with this, the share of respondents who think that middle class tax cuts will pay for themselves is higher than the share who thinks so about high income tax cuts, despite people expressing the belief that behavioral changes of each particular middle class are less pronounced than those of top earners. An additional reason for this could be that respondents anticipate other channels through which middle class tax cuts can boost revenues, such as a demand side “fiscal stimulus” multiplier effects.¹⁸

5.1.2 Estate Tax

Table IV shows the perceptions on behavioral responses to the estate tax. Here, respondents are asked about the effects on wealthy individuals, as well as on currently young people. Questions on the latter group serve to elicit people’s perceptions on anticipation effects, as the currently young have time to plan their labor supply, savings, and other decisions in response to the estate tax. The strongest perceived responses to an estate tax increase overall are, again, evasion and moving states, followed closely by saving less, being less entrepreneurial, and having one’s spouse stop working. Respondents consider the currently wealthy on average more likely than the young to evade (a striking 88% of respondents believe so for the wealthy and

¹⁸The latter could be perceived as particularly strong for the middle class, given evidence for lower marginal propensities to consume for high-income households.

78% believe so for the young), more likely to have their spouse stop working (57% versus 46%), and much more likely to move state (83% versus 73%). On the other hand, they perceive the currently young as only slightly more likely to work less, be less entrepreneurial, or save less.

Consistent with the findings on the income tax, column 4 of Table V highlights that only 28% of respondents think that increasing the estate tax on wealthy households would hurt economic activity. Column 5 shows that 46% of respondents believe that decreasing the estate tax could improve tax revenues. As for the income tax, these findings suggest that while many respondents think that wealthy households react to the estate tax and around half of all respondents think that decreasing the estate tax on wealthy households could generate more revenues, less than one third believe that increasing it could hurt the economy overall.¹⁹

Republicans versus Democrats. In the third panel of Table IV, Republicans and Democrats are aligned on their perceived (large) behavioral responses for the wealthy. Republicans, however, perceive youth responses to be on average stronger along the margins of working less, having their spouse stop working, and being less entrepreneurial. In Table V, we can see that Republicans are more likely to believe that a higher estate tax would hurt the economy (37% compared to 23% of Democrats) and that there are Laffer effects from decreasing the estate tax (56% of Republicans versus 33% of Democrats).

5.2 Perceived Distributional Effects of Taxes

The top panel of Figure III summarizes the perceived distributional gains and losses from either cutting the income tax on high earners (top part) or increasing overall taxes (middle part).²⁰ The top two parts of the figure represent the share of respondents who think that each of the following groups will mostly gain from these tax changes: poor, working-class, middle-class, upper-middle-class, and upper-class households. On average, 32% of respondents believe that lower-class households will benefit from a tax cut on high earners, and 82% believe so about the upper class. 65% believe that the lower class will benefit from overall tax increases and this share decreases monotonically to 41% for the upper class. The final row considers whether respondents believe in trickle-down economics, i.e., whether lowering income taxes will on balance do more to reduce income inequality than increasing them. Overall, only 32% of respondents believe in the existence of trickle-down effects, consistent with the share who believes that lower class households will gain if taxes on high earners are reduced. The bottom panel of Figure III shows the perceived distributional gains and losses from cutting the estate tax. 75% of respondents believe the upper class would benefit. This share decreases to 42% for the lower class.

There are some partisan differences in the perceived distributional impacts of tax changes. Republicans are more likely than Democrats to think that all groups below the upper-middle class will benefit from tax cuts on high earners, but agree with Democrats that the upper-middle and upper classes will realize the largest gains. Republicans are less likely than Democrats to believe that anyone would gain from an overall tax increase that raises extra revenues to be used by the government. Finally, Republicans are much more ardent believers in trickle-down effects from income taxes: 60% of Republicans compared to only 10% of Democrats believe in them.

¹⁹The reasoning could be as for the income tax: although respondents believe that the wealthy respond to the estate tax and that their responses may be strong enough to generate Laffer effects, they do not think that the wealthy are sufficiently numerous or that their activity change is sufficiently influential to hurt overall economic performance.

²⁰Tables OA-21 and OA-23 follow the usual more detailed format.

5.3 Social Preferences and Social Fairness Concerns

This section explores some of the factors that determine respondents' social preferences as captured by the social marginal welfare weights in Section 2 and dives into their social fairness concerns related to income and estate taxation. Perceptions of inequality, which could also affect social preferences for taxation, were already shown in Table II in Section 4.

5.3.1 Income Tax

Table VI shows that 70% of the respondents think that “money and wealth in the U.S. should be more evenly distributed” and almost half of all respondents think that income inequality is a serious or very serious issue. Column 3 indicates that 60% of respondents believe that someone is rich mainly due to luck rather than effort. Consistent with these considerations, just 30% of respondents agree with the statement that 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.

Partisan gaps are much larger on these social fairness issues than on efficiency or distributional considerations. 92% of Democrats and 42% of Republicans believe that wealth and money should be more evenly distributed in the U.S. 69% of Democrats and 25% of Republicans perceive inequality to be a serious or very serious issue. 78% of Democrats as opposed to 41% of Republicans believe that a person is rich because they had more advantages than others. 55% of Republicans as opposed to 10% of Democrats believe that high-income earners are entitled to keep their income.

There appears to be some level of self-interest too, with respondents that are in the higher income group less likely to believe that the wealth distribution is unfair, that inequality is a serious issue, or that people are rich due to luck. They are also more likely to believe that high incomes are entitled to keep their income. Nevertheless, the gap between high and lower income respondents is not that large. Thinking back of the discussion in Section 2, respondents clearly also have other concerns than pure self-interest when it comes to social fairness considerations on taxes.

5.3.2 Estate Tax

Recall from Section 2 that normative considerations on the estate tax are complex and depend on whether one takes the point of view of the parents or that of the children. How do respondents view these thorny normative issues?

Columns 1 and 2 in Table VII show that 64% of the respondents believe that wealth should be more evenly distributed and 46% deem wealth inequality to be a serious problem. In column 3, we can see that very consistent with the income tax results, 62% of respondents believe that someone is wealthy mainly due to luck rather than due to effort.

The table also shows more nuanced views on estate taxation. A first group of questions prompts respondents to take the point of view of parents (columns 4 and 5). 61% of respondents believe it is unfair to tax the estate of wealthy parents who have worked hard to accumulate their wealth and 47% of respondents believe it is unfair to do so if wealthy parents themselves had inherited their wealth in the first place. A second group of questions (columns 6 and 7) makes respondents consider the perspective of the heirs (children). Only 32% of respondents believe it is fair that children from wealthy families have access to better amenities and 53% that it is fair that those children inherit more. Thus, while respondents in general believe that it is

unfair for children to start with different opportunities in life, they are more favorable to equalizing access to amenities than to taxing parental estates at death.

The last fairness question (column 8) makes respondents explicitly think about the trade-off between fairness from the point of view of the children and that of the parents. Just slightly more than half (58%) of respondents agree more with the statement that wealthy parents should be able to pass all of their wealth onto their children, even if that means that “some children will start their own life with much larger wealth just by virtue of being born in a richer family” rather than with the statement that “children should not start their life with much larger wealth just by virtue of being born in a richer family,” and that wealth passed on should be taxed even if some parents have worked hard to build it. Hence, there is a lot of disagreement between respondents on whether the fairness arguments regarding parents’ rights to transfer wealth should dominate those regarding children’s rights to inherit wealth.²¹

Turning to the partisan gaps in views, around 85% of Democrats and 36% of Republicans believe that wealth is distributed unfairly and 64% of Democrats as opposed to 19% of Republicans consider wealth inequality a serious or very serious problem. Consistently with these large divides, Republicans are strikingly more likely than Democrats to say it is fair that wealthy families pass on wealth to their children tax-free if they worked hard for it (73% relative to 51%) or if they inherited it (56% relative to 38%); that children from wealthy families have access to better amenities (44% versus 19%) or inherit more (70% versus 36%); and support on balance tax-free wealth transmission (71% versus 49%).

Older respondents are slightly more likely to say that it is fair that children from wealthy families inherit more. There is, however, no clear difference in these social fairness considerations between lower and higher income respondents.

6 Putting it All Together: Views on Tax Policies

Which of all these considerations and parameters that enter the tax formulas in Section 2 and are elicited in the survey matter for policy views? The answer is not straightforward because they are all correlated and the direction of causality is unclear. Indeed, reasoning itself may be endogenous to policy views, if people try to find justification for their policy and partisan views. I therefore look at the question from different angles. I start by a high-level analysis of which reasonings about different aspects of tax policy and final policy views tend to appear together in clusters. I then study the correlation between final policy views and the variables that capture all the factors entering respondents’ desired tax rates. I also analyze how much of the large partisan gap can be explained by each of these components. Finally, I exploit the experimental variation in the video treatments that each shift a different set of the factors entering the tax formulas.

6.1 Classifying Respondents by their Tax Policy Views

Can broad types of respondents be identified based on their views about the impacts of taxes and their preferred tax policy? To answer this question, I apply an unsupervised, clustering machine learning algorithm

²¹The timing of the actual wealth transmission depends on the age of parents and children. The way the questions are framed is vague on the actual timing, but does unambiguously imply that parental wealth shapes opportunities for children from early on, even before wealth is formally transmitted. The wording chosen implies that at least part of parental wealth is “available” to their children in some form or another throughout their life. This can take the form of direct spending on the children early on, large gifts, and actual wealth transmission later on. Although grandchildren are not discussed, respondents may also imagine them as possible beneficiaries of the family wealth (under the heading “children”).

based on the Latent Dirichlet Allocation.²² The algorithm identifies probability distributions over answers and assigns them to respondent “profiles” based on their frequency: a high probability for a given answer indicates that it is very salient for this profile. The list of answers with the highest probabilities correspond to answers that frequently occur together. Respondents are then sorted into either of these profiles based on how well their answers correspond to it. In both surveys, the clustering algorithm identifies two major profiles of respondents.

For the income tax, the first profile believes in redistribution, sees inequality as a serious issue, and emphasizes the unfairness of the economic and tax system. Typical responses for this profile include: “The money and wealth in this country should be more evenly distributed among a larger percentage of the people,” “A person is rich because she or he had more advantages than others,” and “The share of total U.S. income that goes to the top 1% in the U.S. increased a lot over the past 30 years.” The second profile does not believe that the tax system is unfair or that inequality is a serious issue. Typical answers here include “A person is wealthy because she or he worked harder than others,” “The share of total U.S. income that goes to the top 1% in the U.S. increased somewhat over the past 30 years.”

Figure OA-17 highlights the individual characteristics that predict belonging to each profile. By far the biggest predictor of being in either profile is political affiliation, with Republicans much more represented in the second profile, even conditional on the full set of individual characteristics. The only other two covariates that are significantly, but much more weakly correlated with being in this profile are income (positively) and age (negatively).

On the estate tax, the two main profiles can be described as, on the one hand, respondents who do not worry about the impacts of the estate tax, but rather focus on the severity of inequality and, on the other hand, respondents who feel that most people are badly affected by the estate tax and that the estate tax system is unfair. The latter type of respondent also has starker misperceptions about the estate tax. Example answers in the first profile include “I do not feel personally affected by the federal estate tax,” “There should be a federal estate tax in the U.S.,” and “The money and wealth in this country should be more evenly distributed among a larger percentage of the people.” Common answers for the second profile are “The federal estate tax is mostly taxing assets that have already been taxed and thus leads to double taxation,” “I do not know what the stepped-up cost basis at death is,” “Every individual’s estate is subject to the federal estate tax at death,” and “There should not be a federal estate tax in the U.S.” Again, the most important predictor of belonging to the second profile is being a Republican, followed by having completed at most a high-school education.

6.2 Descriptive Statistics on Tax Policy Views

The surveys ask detailed questions on policy views. To summarize them, I construct a policy index that is increasing when respondents support more progressive taxes and are more favorable to government intervention to reduce inequality. More precisely, the income tax policy index is based on the indicator variables for whether the respondent thinks that progressive taxation is a good tool to reduce income inequality, whether they support increasing taxes on high-income households to expand programs targeted to low-income families or increasing investments in the U.S., and finally whether they believe the government should be responsible for reducing income differences between the rich and the poor. It is constructed by taking the average of the

²²The algorithm applies only to multiple choice questions (i.e., non open-ended and non-numerical/continuous answer questions). Such a method was recently used by Draca and Schwarz (2021) to identify ideologies in survey data.

standardized variables (i.e., the z-scores constructed by subtracting the control group mean and dividing by the control group standard deviation) and then standardizing again. The estate tax policy index combines four indicator variables for whether the respondent thinks the estate tax should exist, whether it should be increased, whether they believe the estate tax is a good tool to reduce inequality, and, finally, whether they believe the government should be responsible for reducing intergenerational wealth transmission.

The second set of rows in Figure V labeled “Individual characteristics” depicts the coefficients on select individual covariates from a simple regression of the policy view indices on the full set of individual covariates. Political affiliation has by far the strongest correlation with policy views. Older respondents seem to be less inclined towards redistribution through taxes than younger respondents, and women less favorable to redistribution than men. College-educated respondents are more supportive of income and estate taxes.²³

Some questions are not included in the policy indices, because they are less about respondents’ fundamental views on tax policy, and more about their opinions on the current system, such as whether they are satisfied with it, whether they think that high-income people or the middle class currently pay their fair share in taxes. Appendix Tables OA-31 - OA-39 show all individual policy view variables, regressed on the full range of individual characteristics, treatment indicators, and views on the efficiency, distributional, and fairness effects of respondents.

I briefly summarize some patterns on policy views by political affiliation. 84% of Democrats believe a progressive income tax to be an important tool to reduce income inequality, while only 48% of Republicans do. Republicans are more likely to be satisfied with the current *status quo*, perhaps because there was a Republican president during the time of the survey. Similar shares of respondents (40%) on both sides of the political spectrum are satisfied with the current estate tax system and think it is fair, but the way in which the dissatisfied want to modify it differs substantially by political affiliation. Indeed, when asked to think more normatively about whether the estate tax should exist and whether it should be increased, Republicans are significantly less likely to agree. 65% of Democrats against 37% of Republicans believe the estate tax is a good tool to reduce inequality, and 39% and 21% respectively believe the government is somewhat responsible for reducing intergenerational wealth transmission.

Only 20% of the sample thinks that high-income earners pay more than their fair share in taxes; this share is only 9% among Democrats versus 38% among Republicans. On the contrary, 64% believe the middle-class pays more or much more than its fair share; there is also broad agreement on the middle-class’s tax burden across the political spectrum. When it comes to the role of government, 63% of Democrats, 23% of Republicans, and 43% of all respondents believe the government should have a responsibility in reducing inequality.

How tax revenues are spent. How tax revenues are spent may shape respondents’ views on tax reform. Respondents are thus asked whether they would support government spending on a set of redistributive and infrastructure programs. Figure IV shows the share of respondents who is willing to support increased spending on the program listed.²⁴

²³The gap in redistributive views by age could be either an age or a cohort effect, as well as a mix of the two. Peterson, Smith and Hibbing (2020) find that political attitudes are remarkably stable over the long-run by age, but when they do shift, liberals are more likely to become conservatives with age than vice versa. Ashok, Kuziemko and Washington (2016) find that the elderly are part of the groups that have most moved against income redistribution. Furthermore, they show that this trend among the elderly appears to be uniquely American. The possible explanation is that older Americans worry that redistribution will come at their expense, in particular through cuts to Medicare.

²⁴To make respondents think carefully about the fact that these programs do cost money, the trade-off between revenues and taxes is made salient to the respondents: they are asked whether they would be willing to increase taxes on higher incomes

Political affiliation of the respondent is by far the most important predictor of such preferences: left-wing respondents are systematically stronger supporters of increasing both spending and taxation to pay for it. Democrats are much more in favor of increasing taxation if it goes to fund more generous spending in income support programs, transfers to those out of work, retraining programs for workers displaced by international trade, welfare programs, healthcare subsidies for low-income households, wage subsidies, and help for the working poor. Yet, different uses of tax revenues generate very different levels of willingness to increase taxes. Respondents overall exhibit a much stronger support for increased spending on “equality of opportunity” through better schools for children from low-income families (76% of Democrats and 43% of Republicans). The partisan gap is also much smaller on infrastructure and investment spending with 59% of Democrats and 48% of Republicans supporting it.

6.3 A Decomposition of Policy Views

Section 2 presented the major factors that one may expect to shape tax policy views and that were subsequently elicited in the survey. How much does each of these factors matter for policy views? The panels labeled “Mechanisms” in Figure V show the coefficients from a regression of the policy view indices for the income tax (in Panel A) and estate tax (in Panel B) on the full set of individual covariates and on variables that capture all the factors described in the model. Some of them are based on a single survey question, while others are indices summarizing several questions on the same issue.²⁵ For the sake of space, out of the full set of individual characteristics included, only the “Republican” indicator’s effect is reported in this panel. These variables are qualitative and do not have a natural unit or scale, as they capture various views and reasonings. To make them more comparable, all individual variables are standardized into z-scores and indices are standardized averages of the z-scores of their component variables. We can thus see which factors are significantly correlated with tax policy views, even conditional on the array of individual covariates.

For the income tax, in Panel A, the factors are:²⁶ i) an index of whether a respondent overestimates the level of taxes (based on the factual knowledge questions from Section 4); ii) an index increasing in the strength of perceived behavioral changes for middle-class and high earners (based on Table III); iii) an index reflecting whether respondents think that “higher taxes hurt the economy,” which combines the belief that there are Laffer effects for high income and middle-class tax cuts, and that increasing taxes on high earners will be detrimental to the economy (from Table V); iv) an index capturing the belief in trickle-down, i.e., that increasing taxes can hurt everyone, but that lowering taxes on high-incomes can be beneficial to all (based on the perceived distributional impacts from Figure IIIa); v) an index capturing whether the respondent “trusts the government,” and thinks the government’s scope is broad; vi) an index for whether respondents think inequality is a serious problem, combining both their perceptions of inequality (from Table II) and their views about whether inequality is problematic and wealth and money should be distributed more equally (from Table VI); vii) indicators for whether respondents believe that high-incomes are entitled to keep their incomes; and viii) whether luck is the main reason people become rich (from Table VI).²⁷

to fund the increase in spending (in the first two rows), or are explicitly told that increased funding would mean more taxes or reduced spending in other areas, whereas decreased spending would be followed by reduced taxes or increased spending elsewhere (for the remaining rows).

²⁵Because these factors are correlated with each other, Appendix Figure OA-15, shows the correlations with policy views when the variables are included one by one. The signs and *relative* magnitudes remain similar. Figure OA-16 shows that the coefficients on the factors are also similar if the controls for individual characteristics are excluded.

²⁶For a precise definition of each variable and index, see Appendix OA-1.

²⁷To see the effects on the policy index of the individual variables making up these factors, see Tables OA-29 and OA-30.

Respondents are more likely to support progressive income taxes if they think that inequality is a serious problem, if they trust the government, do not believe that high-incomes are entitled to keep their income, and do not believe in trickle-down economics. The view that higher taxes hurt the economy also leads to lower support for progressive income taxes, but the correlation with perceived behavioral changes is mildly positive. This is consistent with the discussion in Section 5.1, that perceived behavioral changes do not automatically translate into significant perceived economic costs for respondents. And unless respondents believe that the resulting economic costs are important, their policy views are not impacted by their perceived behavioral changes. Recall also that only a minority of respondents believe that taxing high incomes would hurt the economy. Hence, while this belief is impactful, it is not widespread. In terms of magnitudes, a respondent who believes that inequality is a serious problem or who trusts the government will still, on balance, be more likely to support higher and more progressive taxes, *even* if they think this would hurt the economy. The most important factors shaping views on the income tax thus appear to be related to social preferences and views of government.

For the estate tax, in Panel B, the variables that proxy for most of the components of the model are very similar, but the social fairness concerns based on Table VII are different. They include the perceived share of wealth that is inherited, an index for whether it is unfair to tax parents (regardless of whether they have worked hard or were themselves rich heirs), whether it is fair that children from wealthy families inherit more, and whether, when confronted with the trade-off between parents' and children's perspectives explained in Section 5.3, respondents favor the parental perspective.

As was the case for the income tax, perceiving inequality as a serious issue and trusting the government are strongly positively correlated with support for the estate tax. Thinking that higher taxes will hurt the economy has a negative, but also smaller in magnitude, correlation. Those who think that an estate tax is unfair from the point of view of parents, that it is fair that children from wealthy families inherit more and have better opportunities, and who side with parents when considering the trade-off are significantly less likely to support the estate tax. Respondents who perceive a higher share of wealth to be inherited, rather than self-made, are slightly more likely to support the estate tax. Taken together, these factors' correlations with policy views are the largest in magnitude. The complexity of the estate tax fairness considerations can be clearly seen as well. Two respondents who both hold the (conflicting) beliefs that it is, on the one hand, unfair to tax parents, but also, on the other hand, unfair to let children receive different bequests can have very different support levels for the estate tax depending on how they end up resolving this conflict and which side they land on in the trade-off between parents and children. Just asking people about whether it is fair to tax parents or to let children have unequal inheritances is not enough to understand policy views; it also matters how they resolve the trade-off between these conflicting fairness views.

Furthermore, respondents who overestimate the level of the estate tax are less likely to support it. Recall from Section 4 that many respondents do overestimate the share of households who pay the estate tax and underestimate the exemption threshold. For both the income and the estate tax, political affiliation remains highly significant after adding these mechanism variables into the regressions, although its effect is starkly reduced by 75% or more.²⁸ Thus, these factors capture a very significant part – but not all – of the partisan effect.

Explaining partisan gaps. Can we explain the partisan gap in policy views through differences in the

²⁸The reduction is relative to the full partisan gap, equal to the coefficient in the regressions that do not include these indices (see the panels “Individual characteristics” explained above, as well as Tables OA-31 and OA-34).

perception of the factors entering the tax formulas? Because all these variables are correlated with each other, it is instructive to perform a Gelbach decomposition (Gelbach, 2016). This method shows what share of the total partisan gap in policy views between Republicans and Democrats goes through each of the factors. The total partisan gap is given by the regression coefficient on the Republican indicator when no mechanism variables are included, as in the Panel “Individual characteristics.” The unexplained part of the total partisan gap is equal to the coefficient on the Republican indicator that persists, after all factors have been added (in Panel “Mechanisms”). The unexplained shares are 18% for the income tax and 19% for the estate tax.

In panels A and B of Figure VI, each bar indicates the share of the partisan gap that is explained by a given factor.²⁹ Republicans’ lower support for progressive income taxes can be accounted for mainly by their *lower* trust in government (23% of the partisan gap); the perception that inequality is not a serious problem (21%); the belief that high incomes are entitled to keep their income (21%); their belief in trickle-down (8%); and, to a lesser extent, the view that higher taxes hurt the economy (7%).

For the estate tax, the partisan gap is mainly shaped by the view that it is unfair to tax parents (27% of the gap), that parents should be allowed to pass on wealth, even if that means unequal chances for children (14%), and that wealth inequality is not a serious issue (12%). As a group, these variables related to social preferences and fairness concerns account for more than half of the partisan gap. Lower trust in government accounts for one fifth of the gap. Perceived efficiency costs play a more minor role in defining partisan differences. The belief that higher taxes hurt the economy explains 4% of the gap and the view that tax changes lead to behavioral responses is insignificant.

Overall, views about the government and social preferences are most critical in explaining the partisan gap. Naturally, the direction of causality is unclear: political affiliation is not an immutable characteristic and can itself be an outcome of a given set of views. Conversely, party affiliation can shape people’s mental narratives and rhetorics.

One question is whether Republicans and Democrats have very distinct characteristics that may be at the root of their views on taxes. In Panel C, I regress the indicator for being Republican on the full array of individual characteristics. Male, higher income, and older respondents are slightly more likely to be Republicans. However, as the second panel of Figure V showed, the effect of political affiliation dominates the effect of either income, gender, or age.

The role of factual knowledge. In Appendix Tables OA-32 and OA-35, we can see that misperceptions of the current tax system do play a specific role, as conjectured in Section 2 when it comes to support for the *status quo* and reforms. Respondents who tend to overestimate the level of income and estate taxes are more likely to believe that the tax system is already fair and to be satisfied with it. They are less likely to support higher taxes to finance any sort of spending. Those who tend to overestimate the level of the estate tax are less likely to say that the estate tax should be increased. Thus, in general, misperceptions are more correlated with views on the *status quo* rather than with more fundamental views such as whether progressive income or estate taxes are important tools to reduce inequality. This suggests that *factual* information on

²⁹The variables are the same as the ones defined for Figure V, but some are prefaced with a “do not” in front simply to make reading easier. Recall that the partisan gap is negative (i.e., Republicans have a lower support for higher and progressive tax policy). A given factor may contribute to widening the partisan gap if i) it is positively correlated with support for taxes and lower among Republicans (e.g., “Is inequality a serious problem?”) or if ii) it is negatively correlated with support for taxes, but higher among Republicans (e.g., “High-income people are entitled to keep a large share of their incomes.”) In the former case, I simply label the variable with a negative statement, so that it can be read as the reason why Republicans support lower and less progressive taxes is that this statement is more likely true for them (i.e., the original variable is lower among them).

the current tax system could perhaps improve support for more progressive tax reforms.

To sum up, the most important concerns for both the income and estate tax are about social preferences and social fairness concerns, as well as views of the government. These factors also best explain the partisan gap. Efficiency-related concerns are relatively less important. The experimental evidence presented next confirms these correlational patterns on the relative importance of efficiency and redistribution concerns.

6.4 Experimental Treatment Effects

The treatment video courses. Some screenshots from the treatment video courses are in Figures I and II, with links to the actual videos in the panel notes. The Redistribution video for the income tax starts by showing respondents facts on the distribution of income in the U.S: the share of earnings of the top 10%, the bottom 90%, and the top 1%. It then describes how a progressive tax system can reduce income inequality by taking income from the higher incomes and redistributing it to lower incomes. It also makes a basic declining marginal utility of income argument, namely that, in general, one may think that “*one dollar taken from a rich person*” implies a lower loss to them than the gain experienced by a poorer person receiving that dollar. It is otherwise silent on explicit fairness issues.

The Efficiency treatment focuses on the distortionary effects of taxes. It stresses the possible costs in terms of reduced economic activity and suggests different channels through which this can happen, such as i) people working less (the video shows the example of John, who decides to not take a second job); ii) people hiding more of their income from the tax authorities; iii) people deciding to stop looking for a new job (the video shows the example of Martha, who may consider stopping her job search because working may no longer be worth the lower post-tax pay); and iv) people deciding to move to a state with lower taxes. It does not, however, provide quantitative evidence on these channels and is careful to emphasize that these are only potential effects. The video then sums up: “*To sum up, all taxes have an economic cost and higher taxes can discourage economic activity. The more revenues we try and raise, the more likely there will be a negative impact on total income.*”

The Economist treatment shows these two videos one after the other and ends with an animation of a scale that weights, on the one side, the benefits from taxation (less inequality and more revenues) against the economic costs. The scale moves from one side to the other, while the respondent is told that the right tax system is the one that balances benefits and costs. These three videos are 2:08, 2:40, and 4:25 minutes long.

For the estate tax survey, the Redistribution treatment video course also starts by showing facts about the distribution of wealth across the U.S. population, for the top 10%, the bottom 90%, and the top 0.1%. The video then explains how wealth transmission from parents to their children can shape the opportunities and wealth of children through no fault of their own, and that unequal wealth can persist for many generations. It states that the estate tax could “*reduce the transmission of wealth and level the playing field between children from poor and wealthy families.*” The revenues raised from the estate tax can help fund programs for lower-income families. The video also explains that leveling the playing field for inheritances may be important given the evidence that children from wealthy families already start with some advantages in life, such as better schools, networks, and amenities.

The Efficiency video focuses on the efficiency implications of the estate tax. It reviews several possible economic costs: i) “*Wealthy parents may decide to work less or start fewer businesses;*” ii) Wealthy people

could also decide to save less and instead spend more; and iii) Wealthy people could decide to evade or avoid estate taxes more. It then turns to the possible efficiency *benefits* from an estate tax: First, children from wealthy families could possibly work more as they will inherit less wealth on net. Second, spreading wealth more equally could improve opportunities for children from poorer families who could make valuable contributions to society that may otherwise be lost, such as starting businesses. The Economist treatment again brings the Efficiency and Redistribution treatments together and emphasizes that the right level of the estate tax would balance its costs and benefits. These three videos are 1:56, 1:46, and 3:36 minutes long.

Neither the income tax nor the estate tax treatments take a stand on what the right level of taxes is or whether taxes should be increased relative to their current levels. They also do not provide information on the current tax system.

Effects of the video courses. The effects of the videos on reasoning and perceptions of efficiency or redistribution effects can be viewed as “first-stage” effects, while the effects on policy views are “second-stage” effects. The latter are depicted in the panel “Treatments” at the bottom of Figure V.

For the income tax, there are significant first-stage effects, as the perceived mechanisms are very malleable to information (Tables III and V). The Efficiency and Economist treatments increase the perceived behavioral responses to taxation. They also strengthen the view that taxes on high incomes hurt the economy. The Redistribution and Economist treatments increase the view that inequality is a serious issue. On policy views, the Redistribution and Economist courses have significant effects, both increasing support for a progressive income tax system. The effects are economically meaningful: the effect of the Redistribution treatment on the policy view index is around 23% of the gap between Democrats and Republicans. The Economist treatment’s effect represents around 18% of the partisan gap. Thus, despite the heightened awareness of efficiency costs due to the Economist treatment, respondents end up focusing more on the redistribution considerations. The effects on policy views of the Efficiency treatment are insignificant, despite its significant first-stage effects on the perceptions of efficiency costs. These results confirm that efficiency concerns are not the major driver of tax policy views.

For the estate tax, the Efficiency and Economist videos have significant first-stage effects, increasing the perceived behavioral responses for the wealthy and, to a much lesser extent, for the young (Table IV). The Redistribution treatment makes people more likely to think that higher inheritances for children in wealthy families are unfair and less likely to side with parents when considering the trade-off. The latter effect also holds for the Economist treatment. On policy views, the Redistribution and Economist treatments improve support for the estate tax. The treatment effects are equivalent to roughly 30% of the gap in support between Democrats and Republicans in the control group. The Efficiency treatment has no significant effect on policy views.

Overall, the experimental results suggest that redistribution concerns may shape people’s views on taxes more than efficiency concerns do. When the trade-off between the two is explained (as in the Economist treatment), the redistribution concerns dominate.

Heterogeneous treatment effects. Online Appendix Tables OA-33 and OA-36 systematically explore heterogeneous treatment effects by political affiliation. There is only one significant heterogeneity in treatment effects on policy views between Democrats and Republicans: the Efficiency treatment has very mild negative effect on support for the estate tax for Republicans, but a positive effect on Democrats. This

could be because, as explained above, the efficiency treatment for the estate tax also emphasizes possible efficiency gains, not just costs. There are some minor, non-systematic differential patterns on the first-stage outcomes.³⁰

7 Conclusion

This paper explored how people reason about income and estate taxes. The use of large-scale Social Economics surveys in the U.S. permits going beyond simply asking about support for or opposition to policies: we can understand people’s reasonings better, identify gaps in information, and disentangle entrenched fairness considerations from efficiency or distributional concerns.

A decomposition of policy support shows that social preferences and views of the government are the most important drivers, with efficiency concerns playing a more minor role. These correlational patterns are confirmed by the experimental results. Even when the trade-off between redistribution and efficiency is explained, redistribution considerations dominate. Furthermore, there are large partisan gaps both in final policy views and at every step of the reasoning underlying policy views. Even perceptions of factual features of the tax system seem polarized (the “polarization of reality”). The partisan gaps in policy views are mostly due to the same factors that were shown to drive policy views, namely differences in social preferences and social fairness considerations, as well as views of the government, rather than differences in the perceived efficiency effects of taxes.

The findings on the large partisan gaps at all steps of the chain of reasoning explain why it is not surprising that tax policy is one of the policies that is most often revised when there is a new government and why there is continuous disagreement about it. It also gives some indication of why the policy debate often uses the buzzwords of “fairness,” which, as can be seen in my results, is very much in the eye of the beholder. An open question is whether social preferences and beliefs are the primitives that lead to tax policy views and voting behavior; or whether individuals simply follow the partisan views of their party elites and then produce statements about beliefs and social preferences that legitimate their policy conclusions. While causality from political affiliation to policy views cannot be established in this paper, the analysis does show that policy views go hand in hand with an encompassing and internally consistent chain of reasoning that is heterogeneous across party lines and much more homogeneous within. People do not just hold policy views: they hold a world view consistent with them.

Furthermore, the heterogeneity shown suggests that the typical voter’s preferences and reasoning may be quite different from the typical population preferences and reasoning, given differences in voting rates by demographic and income groups. For example, since older and higher-income citizens support less redistribution and have higher turnout, voters’ preferred levels of redistribution may be lower than those of the typical person. On the contrary, more educated citizens appear to be more supportive of redistribution and are also more likely to vote. In any case, in light of heterogeneous and often low voter turnout, it is valuable to use surveys to study the views of the overall population.

Future research could investigate the reasoning underlying other policies in greater depth. In addition, the effects of the video courses do suggest that explanations that are balanced and non-partisan may be

³⁰For instance, on the income tax, Republican respondents are particularly sensitive to the balanced Economist treatment. Republican respondents who see this video course believe less in trickle-down and in Laffer effects for the middle class. They are less likely to say that high-income earners are entitled to their income, and more likely to believe that the wealth distribution is unfair. For the estate tax, the effects of the Efficiency and Economist treatments on the perceived behavioral effects are weaker for Republicans who already perceive them to be higher to start with.

useful as a first step in elevating the policy debate and could be further developed. It would be valuable to keep exploring ways in which citizens can learn more about economic policy issues, and, importantly, in a way that explains the functioning of these policies rather than simply giving factual information. Indeed, as highlighted in this paper, factual knowledge about the exact numbers and statistics of a given policy may be accurate or inaccurate, but is not the most important predictor of policy views. Reasoning about policies can differ across people, especially across political groups, and may matter much more in shaping policy views.

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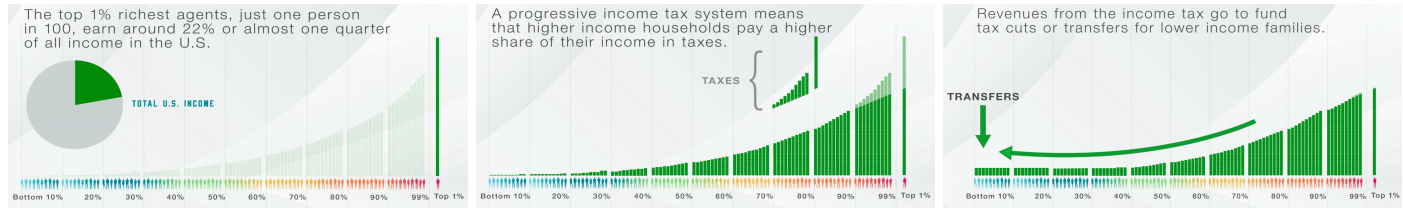
FIGURES AND TABLES

TABLE I: SAMPLE CHARACTERISTICS

	US Population	Income Tax Survey	Estate Tax Survey
Male	0.49	0.48	0.46
18-29 years old	0.24	0.23	0.22
30-39 years old	0.20	0.20	0.20
40-49 years old	0.18	0.19	0.19
50-59 years old	0.19	0.21	0.19
60-69 years old	0.19	0.18	0.19
\$0-\$19,999	0.13	0.15	0.16
\$20,000-\$39,999	0.16	0.19	0.19
\$40,000-\$69,999	0.21	0.23	0.24
\$70,000-\$109,999	0.20	0.19	0.19
\$110,000+	0.31	0.24	0.20
Four-year college degree or more	0.34	0.48	0.46
High-school graduate or less	0.38	0.19	0.19
Employed	0.70	0.63	0.62
Unemployed	0.03	0.07	0.06
Self-employed	0.07	0.07	0.06
Married	0.53	0.55	0.53
White	0.61	0.76	0.76
Black/African-American	0.12	0.06	0.06
Hispanic/Latino	0.18	0.06	0.07
Asian/Asian-American	0.06	0.07	0.07
Democrat	0.30	0.34	0.35
Republican	0.26	0.31	0.30
Independent	0.42	0.33	0.33
Voted for Clinton at the 2016 Presidential Election	0.48	0.44	0.44
Voted for Trump at the 2016 Presidential Election	0.46	0.44	0.44
Sample size		2784	2360

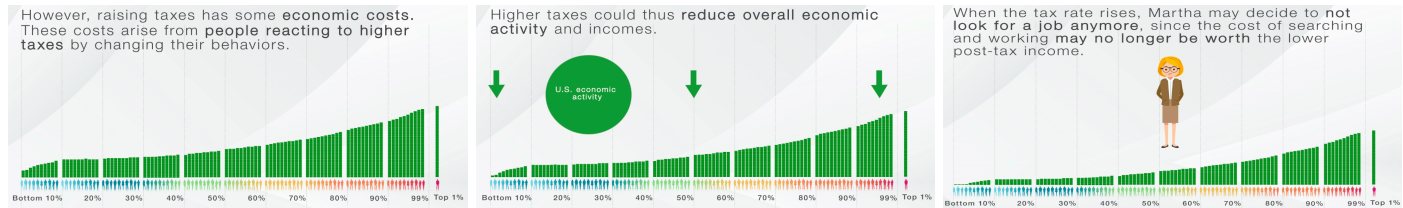
Notes: This table displays statistics for the overall US population (column 1) and compares it to the characteristics of the samples of the income tax and estate tax surveys (columns 2 and 3). National statistics on gender, age, income brackets, race, education, marital status, and employment status are from the IPUMS-CPS-ASEC dataset for March 2019 (Flood et al., 2020). National statistics on party affiliation for March 2019 are from Gallup (2019). Statistics on 2016 Presidential Election Results are from Leip (2019). See Appendix OA-4.4 for details on how the summary statistics are constructed.

FIGURE I: INCOME TAX TREATMENT VIDEOS



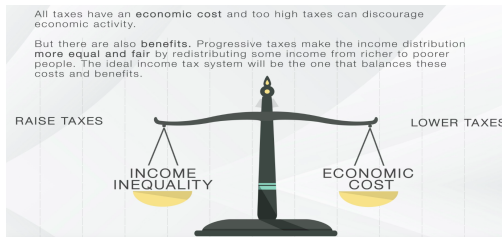
(A) REDISTRIBUTION VIDEO

[[HTTPS://YOUTU.BE/_vq7ZTjBN3Y](https://youtu.be/_vq7ZTjBN3Y)]



(B) EFFICIENCY VIDEO

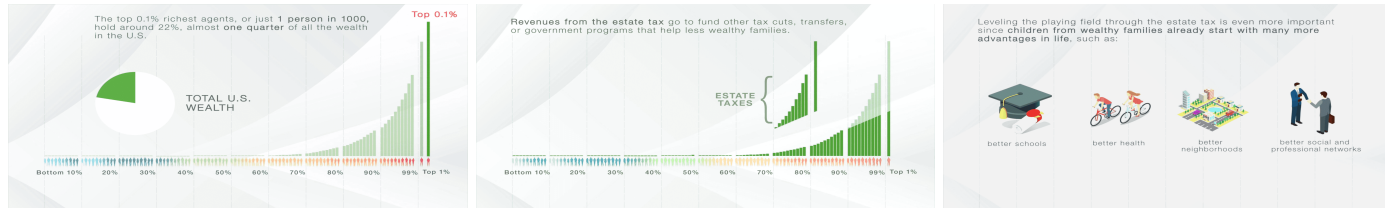
[[HTTPS://YOUTU.BE/9XD-RHMIICE](https://youtu.be/9XD-RHMIICE)]



(C) ECONOMIST VIDEO

[[HTTPS://YOUTU.BE/E3NBMRZEMUQ](https://youtu.be/E3NBMRZEMUQ)]

FIGURE II: ESTATE TAX TREATMENT VIDEOS



(A) REDISTRIBUTION VIDEO

[[HTTPS://WWW.YOUTUBE.COM/WATCH?V=Wz5Xr723tJK](https://www.youtube.com/watch?v=Wz5Xr723tJK)]



(B) EFFICIENCY VIDEO

[[HTTPS://WWW.YOUTUBE.COM/WATCH?V=Pz47Juiqo0U](https://www.youtube.com/watch?v=Pz47Juiqo0U)]



(C) ECONOMIST VIDEO

[[HTTPS://WWW.YOUTUBE.COM/WATCH?V=QNT07w08nVA](https://www.youtube.com/watch?v=QNT07w08nVA)]

TABLE II: KNOWLEDGE, MISPERCEPTIONS, & WILLINGNESS TO PAY FOR INFORMATION

Panel A: Income Tax									
	Tax System					Income Distribution			
	Top tax rate today (1)	Top tax rate in the 50s (2)	Top tax threshold (3)	Share of income paid in taxes by median households (4)	Share of income paid in taxes in top bracket (5)	Share of households in top bracket (6)	Share of households not paying income taxes (7)	Share of US income owned by top 1% (8)	WTP for info (9)
Republican	3.74*** (0.84)	-2.52* (1.38)	-8632.43 (8915.36)	1.46* (0.80)	6.15*** (0.88)	3.24*** (1.03)	5.97*** (0.98)	-7.72*** (1.41)	-0.08*** (0.02)
High-Income	0.23 (0.84)	1.32 (1.39)	59858.63*** (8946.39)	-0.00 (0.80)	0.15 (0.89)	-1.76* (1.04)	0.08 (0.98)	-2.32 (1.41)	0.01 (0.02)
Self reported knowledge	2.78*** (0.76)	8.29*** (1.26)	24268.44*** (8163.86)	2.39*** (0.73)	3.70*** (0.81)	-0.11 (0.94)	5.38*** (0.89)	5.53*** (1.28)	0.07*** (0.02)
College degree	0.93 (0.72)	6.12*** (1.19)	39112.78*** (7714.02)	-0.41 (0.69)	0.78 (0.76)	-4.94*** (0.89)	0.40 (0.85)	6.52*** (1.22)	0.04** (0.02)
Descriptive statistics:									
Actual value	37	91	600000	13	32.7	0.73	44	20	
Average perception	31	33	187914.8	26.3	27.4	20.3	25.3	44.7	0.37
Observations	2779	2779	2651	2780	2777	2762	2779	2780	2783

Panel B: Estate Tax									
	Tax System				Wealth Distribution				
	Estate tax rate today (1)	Estate tax rate in the 50s (2)	No. households out 1,000 paying estate tax (3)	Exemption threshold (4)	Share of estates unrealized capital gains (5)	Share of wealth inherited (6)	Share of wealth owned by top 1% (7)	Share of wealth owned by bottom 50% (8)	WTP for info (9)
Republican	-0.54 (1.05)	-3.51*** (1.24)	16.15 (15.53)	-486504.56*** (182797.77)	-4.92*** (1.24)	-2.96** (1.22)	-7.13** (2.79)	1.64 (1.01)	-0.02 (0.02)
High-Income	-0.16 (1.06)	0.80 (1.25)	-42.81*** (15.65)	1111072.07*** (184273.68)	1.94 (1.25)	-1.81 (1.23)	1.81 (2.75)	-0.35 (1.00)	0.02 (0.03)
Self reported knowledge	4.03*** (0.97)	6.48*** (1.15)	5.81 (14.34)	792758.06*** (168747.59)	3.32*** (1.14)	1.74 (1.13)	-0.98 (2.50)	0.74 (0.91)	0.11*** (0.02)
College degree	0.00 (0.92)	4.33*** (1.08)	-50.69*** (13.57)	818974.82*** (159750.72)	1.22 (1.08)	2.23** (1.07)	8.65*** (2.38)	-2.82*** (0.86)	0.05** (0.02)
Descriptive statistics:									
Actual value	40	77	0.7	11400000	55	≈ 50	41.8	2.5	
Average perception	33	29	364.1	2428139.6	45.7	41.9	49.1	12.5	0.40
Observations	2350	2335	2357	2357	2354	2357	695	695	2360

Notes: The values of the dependent variables in columns 1-8 are deviations of the respondents' answers from the "Actual value" reported in the lower sets of rows under "Descriptive statistics;" a positive sign on the "Average perception" indicates that, on average, respondents overestimate the actual value, while a negative sign means they underestimate it. The dependent variable in column 9 is an indicator variable equal to one if the respondent is willing to pay the randomized amount of money (\$1, \$2, \$5, or \$10) to receive the correct answers to all the knowledge questions (see Section 3). The data sources for the actual values of these variables are described in Section OA-3, Tables OA-1 and OA-2. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE III: PERCEIVED BEHAVIORAL RESPONSES TO INCOME TAXATION

	Evade Taxes		Work less		Stop working		Spouse stop working		Move state		Be less entrepreneurial	
	High earners	Middle class	High earners	Middle class	High earners	Middle class	High earners	Middle class	High earners	Middle class	High earners	Middle class
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Panel A: Personal characteristics												
Republican	-0.04* (0.02)	0.08*** (0.02)	0.14*** (0.02)	0.14*** (0.02)	0.09*** (0.02)	0.11*** (0.02)	0.13*** (0.02)	0.13*** (0.02)	0.10*** (0.02)	0.17*** (0.02)	0.18*** (0.02)	0.19*** (0.02)
Female	-0.05*** (0.02)	-0.09*** (0.02)	0.00 (0.02)	0.01 (0.02)	-0.01 (0.02)	-0.00 (0.02)	0.01 (0.02)	0.01 (0.02)	-0.05*** (0.02)	0.02 (0.02)	-0.01 (0.02)	0.00 (0.02)
Age 30-49	-0.01 (0.02)	-0.02 (0.03)	-0.06** (0.03)	-0.06** (0.03)	-0.06** (0.03)	-0.04* (0.03)	-0.03 (0.03)	-0.05* (0.03)	-0.05** (0.02)	-0.04* (0.02)	-0.03 (0.03)	-0.04* (0.03)
Age 50-69	-0.02 (0.02)	-0.02 (0.03)	-0.13*** (0.03)	-0.11*** (0.03)	-0.12*** (0.03)	-0.13*** (0.03)	-0.08*** (0.03)	-0.11*** (0.03)	-0.10*** (0.02)	-0.11*** (0.03)	-0.06** (0.03)	-0.12*** (0.03)
Middle-Income	0.01 (0.02)	-0.02 (0.02)	-0.02 (0.03)	0.00 (0.02)	-0.02 (0.02)	-0.01 (0.02)	-0.03 (0.03)	-0.02 (0.02)	0.02 (0.02)	0.00 (0.02)	-0.03 (0.03)	-0.02 (0.03)
High-Income	0.02 (0.02)	-0.00 (0.02)	-0.04 (0.02)	-0.03 (0.02)	-0.01 (0.02)	-0.02 (0.02)	-0.03 (0.02)	-0.04* (0.02)	-0.02 (0.02)	-0.00 (0.02)	-0.04* (0.02)	-0.02 (0.02)
Panel B: Video treatment effects												
Redistribution T	0.00 (0.03)	0.04 (0.03)	-0.02 (0.03)	0.06* (0.03)	-0.01 (0.03)	0.06** (0.03)	-0.04 (0.03)	0.07** (0.03)	-0.02 (0.03)	0.04 (0.03)	-0.03 (0.03)	0.08** (0.03)
Efficiency T	0.08*** (0.03)	0.07** (0.03)	0.16*** (0.03)	0.27*** (0.03)	0.08** (0.03)	0.17*** (0.03)	0.14*** (0.03)	0.20*** (0.03)	0.04 (0.03)	0.12*** (0.03)	0.14*** (0.03)	0.19*** (0.03)
Economist T	0.06*** (0.02)	0.05* (0.03)	0.17*** (0.03)	0.28*** (0.03)	0.04 (0.02)	0.17*** (0.02)	0.12*** (0.03)	0.22*** (0.03)	0.04* (0.02)	0.11*** (0.02)	0.15*** (0.03)	0.18*** (0.03)
Panel C: Descriptive statistics												
Control mean	0.80	0.60	0.48	0.39	0.33	0.28	0.43	0.32	0.78	0.64	0.50	0.45
Male control mean	0.84	0.66	0.50	0.40	0.33	0.31	0.42	0.32	0.80	0.63	0.52	0.46
Democrat control mean	0.84	0.53	0.45	0.34	0.33	0.25	0.41	0.29	0.75	0.59	0.41	0.39
Observations	2782	2782	2783	2781	2781	2781	2783	2781	2783	2782	2782	2782

Notes: The dependent variables in columns 1-12 are indicator variables equal to one if the extent to which a respondent thinks that an increase in the federal personal income tax would encourage the middle class or high-income individuals towards the behaviors listed ranges from a *moderate amount* to a *great deal*. All variables are defined in more detail in Appendix OA-1. Regressions in all panels include controls for sex, age, race, income class, having children, education, having an economics-related major, employment status, self-reported policy knowledge, self-reported social class, political affiliation, and indicator variables for all treatments. Only some of these coefficients are reported due to space constraints. Panel A shows the coefficients on age 30-49 and 50-69, middle and high income, and being Republican. Omitted categories are age 18-29, low income, and being Democrat. Panel B reports the treatment effects of the video courses relative to the control group that saw no video. Panel C reports the mean of the dependent variables for respondents who saw the generic question formulation and no video (“Control mean”), and separately for male respondents (“Male control mean”) and Democrats (“Democrat control mean”). Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE IV: PERCEIVED BEHAVIORAL RESPONSES TO THE ESTATE TAX

	Evade Taxes		Work less		Stop working		Spouse stop working		Move state		Be less entrepreneurial		Save Less	
	Wealthy	Young	Wealthy	Young	Wealthy	Young	Wealthy	Young	Wealthy	Young	Wealthy	Young	Wealthy	Young
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Panel A: Personal Characteristics														
Republican	-0.01 (0.02)	0.01 (0.02)	0.06** (0.02)	0.08*** (0.03)	0.00 (0.03)	0.03 (0.03)	0.03 (0.03)	0.09*** (0.03)	0.04** (0.02)	0.07*** (0.02)	0.06** (0.03)	0.14*** (0.03)	0.05* (0.02)	0.07*** (0.03)
Female	-0.03* (0.02)	-0.02 (0.02)	-0.03* (0.02)	-0.02 (0.02)	-0.07*** (0.02)	-0.04** (0.02)	-0.06*** (0.02)	-0.03 (0.02)	-0.07*** (0.02)	-0.00 (0.02)	-0.03 (0.02)	-0.01 (0.02)	-0.02 (0.02)	-0.01 (0.02)
Age 30-49	0.00 (0.02)	-0.01 (0.03)	-0.03 (0.03)	-0.05 (0.03)	-0.03 (0.03)	-0.04 (0.03)	-0.00 (0.03)	-0.03 (0.03)	-0.02 (0.02)	-0.05* (0.03)	-0.04 (0.03)	-0.09*** (0.03)	-0.01 (0.03)	-0.07** (0.03)
Age 50-69	-0.02 (0.02)	-0.00 (0.03)	-0.11*** (0.03)	-0.14*** (0.03)	-0.07** (0.03)	-0.14*** (0.03)	-0.09*** (0.03)	-0.11*** (0.03)	-0.10*** (0.03)	-0.09*** (0.03)	-0.15*** (0.03)	-0.15*** (0.03)	-0.05 (0.03)	-0.07** (0.03)
Middle-income	-0.01 (0.02)	-0.01 (0.02)	-0.03 (0.03)	-0.06** (0.03)	-0.06** (0.03)	-0.04* (0.03)	-0.04 (0.03)	-0.06** (0.03)	-0.01 (0.02)	0.00 (0.03)	-0.01 (0.03)	0.00 (0.03)	-0.01 (0.03)	-0.01 (0.03)
High-income	0.00 (0.02)	0.00 (0.02)	-0.03 (0.03)	-0.06** (0.03)	-0.05* (0.03)	-0.01 (0.03)	-0.04 (0.03)	-0.04* (0.03)	0.04 (0.02)	0.03 (0.03)	-0.01 (0.03)	-0.02 (0.03)	-0.00 (0.03)	0.01 (0.03)
Panel B: Video treatment effects														
Redistribution T	0.05* (0.03)	-0.04 (0.03)	0.06 (0.04)	0.01 (0.04)	0.08** (0.04)	0.02 (0.04)	0.01 (0.04)	-0.01 (0.04)	-0.01 (0.03)	-0.01 (0.04)	0.11*** (0.04)	0.03 (0.04)	0.02 (0.04)	-0.03 (0.04)
Efficiency T	0.04* (0.03)	-0.00 (0.03)	0.26*** (0.04)	0.04 (0.04)	0.08** (0.04)	0.03 (0.04)	0.06* (0.04)	0.03 (0.04)	-0.05* (0.03)	-0.04 (0.04)	0.24*** (0.04)	0.09** (0.04)	0.22*** (0.03)	0.04 (0.04)
Economist T	0.03 (0.02)	-0.03 (0.03)	0.27*** (0.03)	0.07** (0.03)	0.13*** (0.03)	0.07** (0.03)	0.10*** (0.03)	0.07** (0.03)	-0.02 (0.03)	-0.02 (0.03)	0.23*** (0.03)	0.07** (0.03)	0.20*** (0.03)	0.06* (0.03)
Panel C: Descriptive statistics														
Control mean	0.88	0.78	0.50	0.53	0.39	0.37	0.57	0.46	0.83	0.73	0.50	0.52	0.59	0.61
Male control mean	0.88	0.74	0.52	0.51	0.44	0.39	0.58	0.47	0.85	0.74	0.53	0.51	0.60	0.59
Democrat control mean	0.89	0.76	0.51	0.53	0.43	0.34	0.57	0.41	0.80	0.68	0.48	0.41	0.59	0.56
Observations	2357	2356	2356	2356	2357	2355	2355	2355	2356	2357	2356	2356	2356	2356

Notes: The dependent variables in each column are indicator variables equal to one if the extent to which a respondent thinks that an increase in the federal estate tax would encourage the very wealthy individuals or the young (and not necessarily high-income) people towards the behaviors listed ranges from “a moderate amount” to a “great deal.” See the notes to Table III. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE V: EFFICIENCY COSTS OF INCOME AND ESTATE TAXES

	Income Tax			Estate Tax	
	↑ Taxes high-incomes hurt economy (1)	Laffer effect high-incomes (2)	Laffer effect middle class (3)	↑ Estate tax hurt economy (4)	Laffer effect (5)
Panel A: Personal characteristics					
Republican	0.35*** (0.02)	0.18*** (0.02)	0.02 (0.02)	0.15*** (0.02)	0.16*** (0.03)
Female	-0.04** (0.02)	0.06*** (0.02)	0.05*** (0.02)	-0.03 (0.02)	0.05** (0.02)
Age 30-49	-0.03 (0.02)	0.01 (0.03)	0.00 (0.03)	0.04 (0.03)	-0.04 (0.03)
Age 50-69	0.01 (0.03)	0.02 (0.03)	0.04 (0.03)	0.03 (0.03)	0.04 (0.03)
Middle-income	0.02 (0.02)	-0.03 (0.03)	-0.00 (0.03)	-0.05* (0.03)	-0.00 (0.03)
High-income	0.04* (0.02)	-0.03 (0.03)	-0.01 (0.02)	-0.07*** (0.03)	-0.04 (0.03)
Panel B: Video treatment effects					
Redistribution T	-0.01 (0.03)	0.00 (0.03)	-0.05 (0.03)	-0.01 (0.04)	0.00 (0.04)
Efficiency T	0.14*** (0.03)	0.03 (0.03)	0.01 (0.03)	0.05 (0.04)	0.05 (0.04)
Economist T	0.06*** (0.02)	-0.03 (0.03)	0.00 (0.03)	0.07** (0.03)	-0.00 (0.03)
Panel C: Descriptive statistics					
Control mean	0.31	0.48	0.65	0.28	0.46
Male control mean	0.35	0.46	0.63	0.31	0.43
Democrat control mean	0.15	0.39	0.61	0.23	0.33
Observations	2782	2780	2781	2358	2356

Notes: The dependent variables are indicator variables equal to one in the following cases: ↑ *Taxes high-incomes hurt economy*: the respondent believes that increasing income taxes on high-income households would hurt economic activity; *Laffer effect high-incomes/middle class*: the respondent believes that tax cuts on high-income households or on the middle class would decrease the deficit in the long run; ↑ *Estate tax hurt economy*: the respondent believes that increasing the federal estate tax on wealthy households would hurt economic activity; *Laffer effect*: the respondent believes that cuts to the estate tax for wealthy households would decrease the deficit in the long run. See the notes to Table III. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

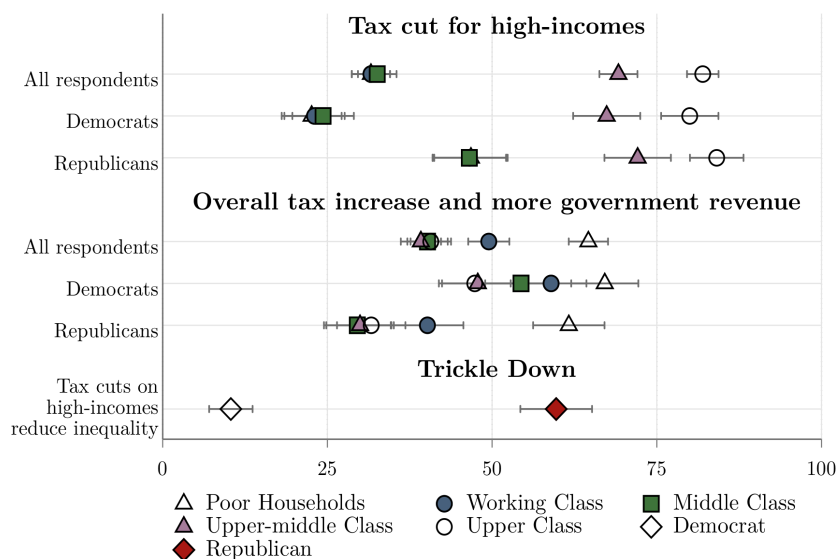
TABLE VI: SOCIAL PREFERENCES AND FAIRNESS CONSIDERATIONS ABOUT THE INCOME TAX

	Wealth distribution unfair (1)	Inequality serious issue (2)	People rich due to luck (3)	High-income entitled to keep their income (4)
Panel A: Personal characteristics				
Republican	-0.42*** (0.02)	-0.38*** (0.02)	-0.34*** (0.02)	0.36*** (0.02)
Female	0.04** (0.02)	-0.00 (0.02)	0.04** (0.02)	-0.02 (0.02)
Age 30-49	0.01 (0.02)	0.05* (0.03)	0.02 (0.03)	-0.02 (0.02)
Age 50-69	0.00 (0.02)	0.01 (0.03)	0.04 (0.03)	-0.05** (0.03)
Middle-Income	-0.03 (0.02)	-0.06** (0.02)	-0.03 (0.02)	0.02 (0.02)
High-Income	-0.04** (0.02)	-0.06** (0.02)	-0.09*** (0.02)	0.05** (0.02)
Panel B: Video treatment effects				
Redistribution T	0.05 (0.03)	0.10*** (0.03)	-0.01 (0.03)	-0.01 (0.03)
Efficiency T	0.03 (0.03)	0.02 (0.03)	0.03 (0.03)	0.01 (0.03)
Economist T	0.02 (0.02)	0.06** (0.03)	0.05* (0.02)	0.00 (0.02)
Panel C: Descriptive statistics				
Control mean	0.70	0.48	0.60	0.30
Male control mean	0.68	0.49	0.59	0.32
Democrat control mean	0.92	0.69	0.78	0.10
Observations	2781	2781	2780	2780

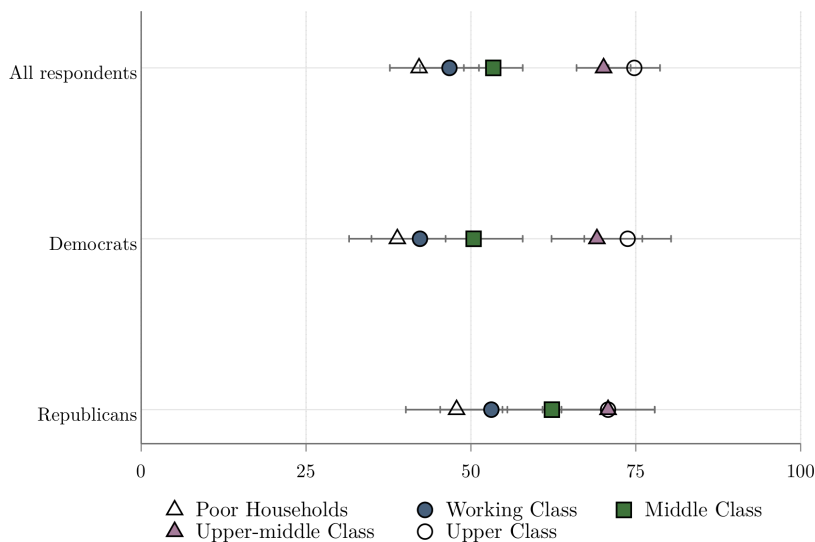
Notes: The dependent variables are indicator variables equal to one in the following cases: *Wealth distribution unfair*: the respondent thinks that money and wealth in the U.S. should be more evenly distributed; *Inequality serious issue*: the respondent believes that income inequality is a serious or very serious issue; *People rich due to luck*: the respondent believes that a person is rich because they had more advantages than others, rather than because they worked harder than others; *High-incomes entitled to keep their income*: the respondent believes that 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 revenue is available to help low-income families make ends meet. See the notes to Table III. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

FIGURE III: DISTRIBUTIONAL IMPACTS OF INCOME AND ESTATE TAXES

(A) SHARE OF RESPONDENTS THAT BELIEVE THESE GROUPS WOULD WIN FROM THE FOLLOWING INCOME TAX CHANGES:



(B) SHARE OF RESPONDENTS THAT BELIEVE THESE GROUPS WOULD WIN IF THE ESTATE TAX WERE CUT:



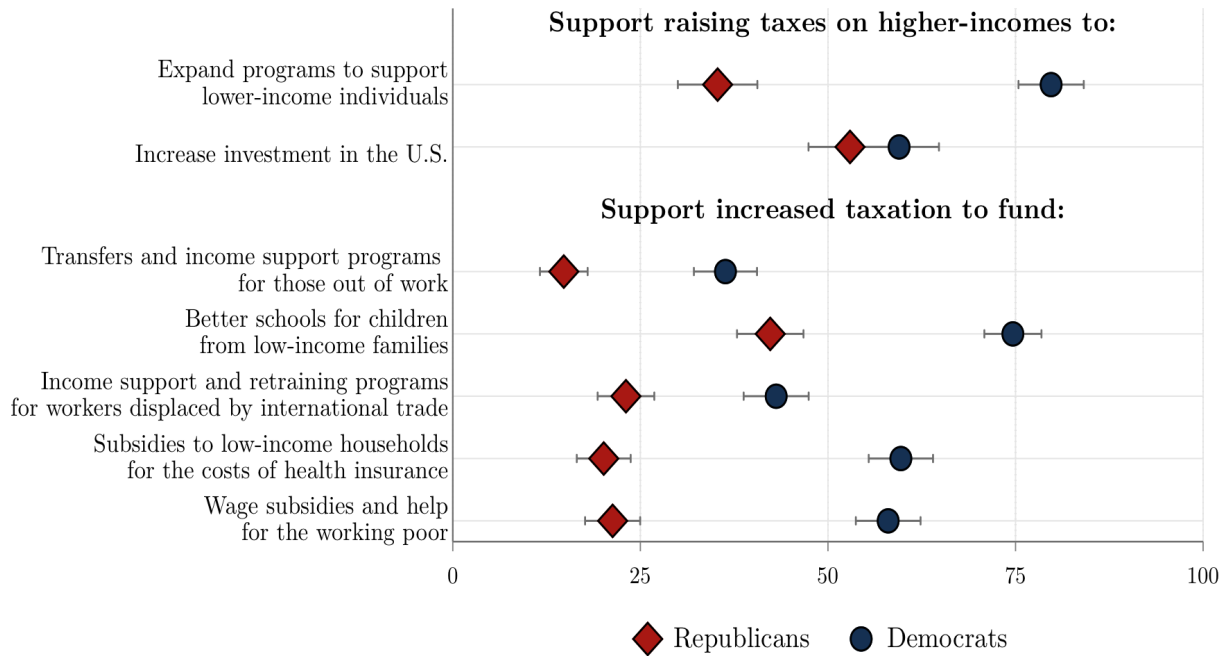
Notes: The figure shows respondents perceived distributional impacts of tax reforms. In Panel A, the top part “Tax cut for high incomes,” shows respondents’ perceived impacts from a tax cut on high incomes. The first row depicts the share of all respondents who think that the groups indicated in the legend (e.g., “Poor households,” “Upper Class”) would benefit from a high-income tax cut. The following two rows show the shares among Democrats and Republicans who think these groups would benefit from a high-income tax cut. The middle set of rows “Overall tax increase and more government revenue,” shows the shares of respondents who think that each group of people would win if overall taxes were increased and more revenue was generated; again the shares are shown for respondents overall, as well as among Democrats and Republicans separately. The bottom part, “Trickle down,” shows the share of Republicans and the share of Democrats who think that lowering taxes on wealthy people and corporations would ultimately do more to reduce the income differences between poor and rich families than raising them. Panel B shows the share of respondents that think the groups indicated in the legend would gain if the estate tax were cut. Only respondents who saw no video treatment are included. Appendix Tables OA-21 and OA-23 show detailed regression results for these variables.

TABLE VII: SOCIAL PREFERENCES AND FAIRNESS CONSIDERATIONS ABOUT THE ESTATE TAX

	Parents' side:		Children's side:		Trade-off:			
	Wealth distribution unfair	Inequality serious issue	Person wealthy due to luck	Unfair tax estates of: hard workers	Unfair tax estates of: wealthy heirs	Fair that children from wealthy families: access better amenities	Fair that children from wealthy families: inherit more	Parents should pass on wealth even if unequal for children
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Panel A: Personal Characteristics								
Republican	-0.39*** (0.02)	-0.45*** (0.02)	-0.26*** (0.02)	0.25*** (0.02)	0.25*** (0.03)	0.20*** (0.02)	0.24*** (0.03)	0.27*** (0.03)
Female	0.06*** (0.02)	-0.01 (0.02)	0.07*** (0.02)	0.04* (0.02)	0.03 (0.02)	-0.09*** (0.02)	-0.03 (0.02)	-0.01 (0.02)
Age 30-49	0.01 (0.03)	0.00 (0.03)	0.02 (0.03)	-0.01 (0.03)	-0.01 (0.03)	0.02 (0.03)	0.07** (0.03)	0.02 (0.03)
Age 50-69	-0.01 (0.03)	-0.05 (0.03)	-0.00 (0.03)	0.01 (0.03)	0.04 (0.03)	0.01 (0.03)	0.11*** (0.03)	0.03 (0.03)
Middle-income	0.01 (0.02)	-0.01 (0.03)	-0.01 (0.03)	0.01 (0.03)	-0.02 (0.03)	0.03 (0.03)	0.01 (0.03)	-0.00 (0.03)
High-income	-0.02 (0.02)	0.00 (0.03)	-0.07*** (0.03)	0.02 (0.03)	-0.01 (0.03)	0.06** (0.03)	0.04 (0.03)	0.04 (0.03)
Panel B: Video treatment effects								
Redistribution T	0.04 (0.03)	0.02 (0.04)	0.01 (0.04)	0.01 (0.04)	-0.05 (0.04)	0.03 (0.04)	-0.09** (0.04)	-0.06* (0.04)
Efficiency T	-0.06* (0.03)	-0.02 (0.04)	0.07* (0.04)	0.03 (0.04)	0.03 (0.04)	0.01 (0.04)	-0.03 (0.04)	0.02 (0.04)
Economist T	0.02 (0.03)	0.01 (0.03)	-0.00 (0.03)	-0.02 (0.03)	-0.03 (0.03)	0.03 (0.03)	-0.05 (0.03)	-0.08** (0.03)
Panel C: Descriptive statistics								
Control mean	0.64	0.46	0.62	0.61	0.47	0.32	0.53	0.58
Male control mean	0.62	0.50	0.58	0.60	0.45	0.36	0.53	0.55
Democrat control mean	0.85	0.64	0.73	0.51	0.38	0.19	0.36	0.49
Observations	2358	2358	2358	2357	2358	2357	2357	2356

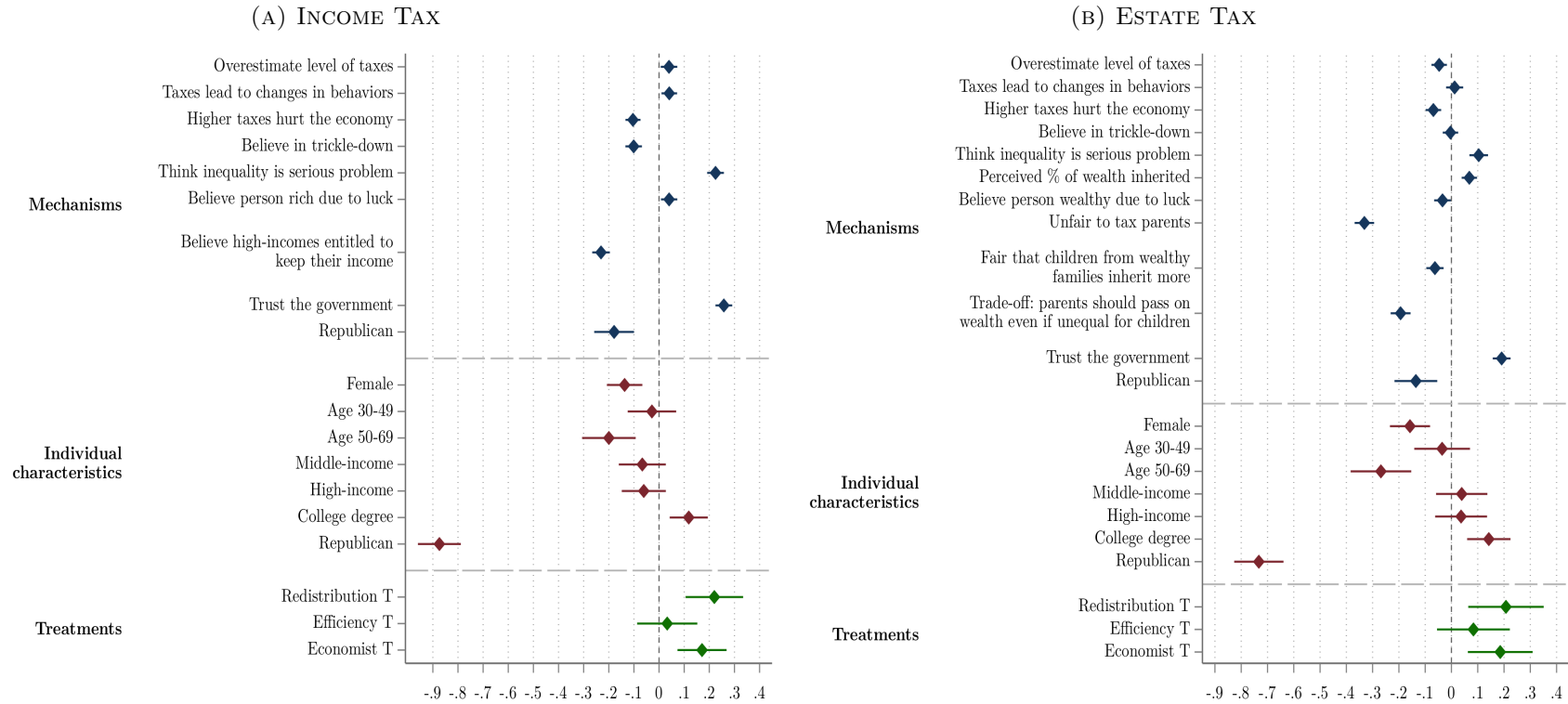
Notes: The dependent variables are indicator variables equal to one in the following cases: *Wealth distribution unfair*: the respondent believes that money and wealth in this country should be more evenly distributed among a larger percentage of the population; *Inequality serious issue*: the respondent believes that wealth inequality in the U.S. is a serious or very serious problem; *Person wealthy due to luck*: the respondent thinks that a person is wealthy because they had more advantages than others, rather than because they worked harder than others; *Unfair tax estates of hard workers*: the respondent believes that it is somewhat unfair, unfair, or very unfair to tax the estate of wealthy people who have worked hard and saved a lot in order to pass on wealth to their children; *Unfair tax estates of wealthy heirs*: the respondent believes that it is somewhat unfair or very unfair to tax the estate of people who are wealthy because they have inherited a lot from their parents; *Fair that children from wealthy families access better amenities*: the respondent believes that it is somewhat fair or very fair that children born in very wealthy families have access to better amenities; *Fair that children from wealthy families inherit more*: the respondent believes that it is somewhat fair or very fair that children born in very wealthy families inherit much more than children born in less wealthy families; *Parents should pass on wealth even if unequal for children*: the respondent believes that wealthy parents 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 in a richer family. See the notes to Table III. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

FIGURE IV: SUPPORT FOR INCREASING TAXES DEPENDING ON HOW REVENUES ARE SPENT



Notes: This figure depicts the share of Democrat and Republican respondents who support raising taxes on high income households (in the top two rows), or increasing taxes overall (the bottom rows) in order to expand spending on the programs listed on the left axis. The questions represented in the first two rows were only asked in the income tax survey. The remaining questions were asked in both the income and estate tax surveys; the shares represented are based on the pooled control group respondents from these two surveys.

FIGURE V: DECOMPOSING TAX POLICY VIEWS

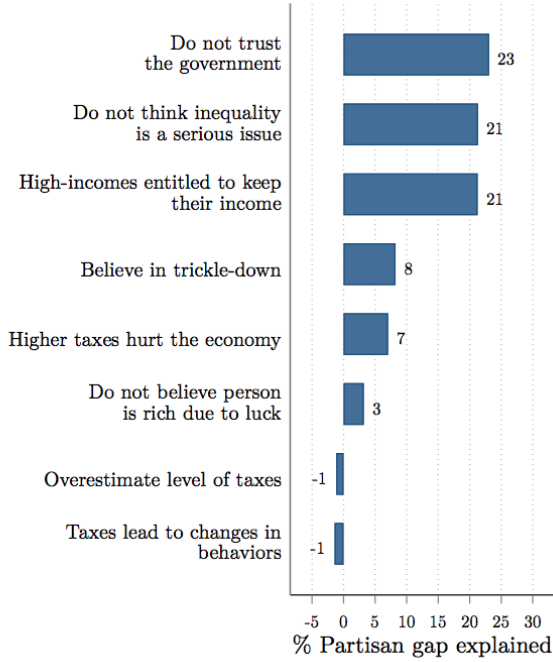


Notes: In this figure, the dependent variable in Panel A is the income tax policy index; the dependent variable in Panel B is the estate tax policy index. Depicted are coefficients on three different types of variables and from two different specifications. In the set of rows labeled “Mechanisms,” we show the coefficients on the factors described in Section 2 from the regressions of each policy index on these factors, controlling for the full array of individual covariates. We do not show the coefficients on all individual-level controls, except for the coefficient on the indicator for being “Republican,” which is used to highlight that the partisan gap shrinks when controlling for these factors. The second and third sets of rows, “Individual characteristics” and “Treatments,” are based on a regression of the policy index on (only) treatment indicators and on the full set of individual covariates (the factors from the panel “Mechanisms” are not included here). The figure shows some select coefficients on individual characteristics in the set of rows “individual characteristics.” The treatment effects are shown in the bottom set of rows “Treatments.”

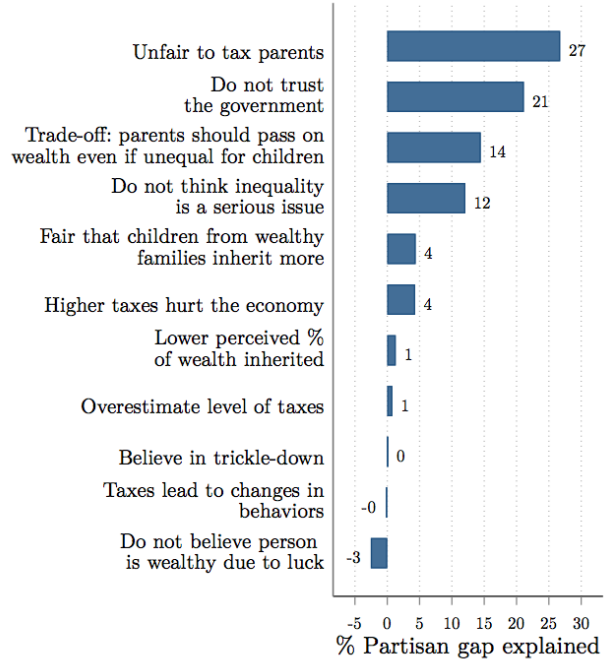
FIGURE VI: EXPLAINING THE PARTISAN GAP

GELBACH DECOMPOSITION OF WHY REPUBLICANS HAVE LOWER SUPPORT FOR:

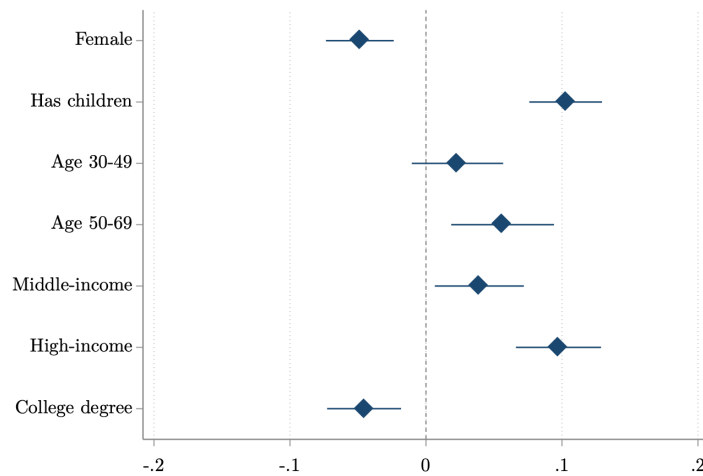
(A) INCOME TAXATION



(B) ESTATE TAXATION



(C) PROBABILITY OF BEING A REPUBLICAN AS A FUNCTION OF INDIVIDUAL CHARACTERISTICS



Notes: Panels A and B report the Gelbach decomposition of the partisan gap in the policy views index for the income and estate tax respectively, following Gelbach (2016). Each bar indicates the share of the partisan gap explained by each of the factors, as explained in Section 6.3. Panel C shows the regression coefficients where the dependent variable is an indicator variable equal to one if the individual is a Republican on individual characteristics.

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ONLINE APPENDIX

for “Understanding Tax Policies: How Do People Reason?”

by Stefanie Stantcheva

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OA-1 Variable Definition

Core respondents characteristics

Female: respondent is female.

Age 18-29: respondent's age is between 18 and 29 years (usually omitted category in the regressions).

Age 30-49: respondent's age is between 30 and 49 years.

Age 50-69: respondent's age is between 50 and 69 years.

White: respondent's ethnicity is European American/White (usually omitted category in the regressions).

Black: respondent's ethnicity is African American/Black.

Hispanic: respondent's ethnicity is Hispanic/Latino.

Other races: respondent's ethnicity is Asian/Asian American or other.

Has children: respondent has children.

Low-Income: respondent's household income is below \$39 000 (usually omitted category in the regressions).

Middle-Income: respondent's household income is between \$40 000 - \$69 000.

High-Income: respondent's household income is above \$70 000.

Upper Class (self-reported): respondent's self-reported social class is upper-middle class or upper class.

Student: respondent is student (usually omitted category in the regressions).

Working: respondent is full-time or part-time employee, or self-employed, or small business owner.

Not working: respondent is unemployed and looking for work or not currently working and not looking for work.

Retiree: respondent is retiree.

Republican: respondent's political affiliation is Republican.

Democrat: respondent's political affiliation is Democrat (usually omitted category in the regressions).

Independent and others: respondent's political affiliation is independent or other or non-affiliated.

Economics related major: respondent has a college degree with an economics-related major.

College (degree): respondent has at least a 4-year college degree.

Self-reported knowledge: respondent self-reports being "highly knowledgeable" or "somewhat knowledgeable" on economic policies and issues.

Redistribution T: respondent was randomized to see the information treatment focused on the distributional impacts of the policies.

Efficiency T: respondent was randomized to see the information treatment focused on the efficiency costs of the policies.

Economist T: respondent was randomized to see the information treatment focused on both efficiency costs and distributional impacts of the policies.

Mechanisms and Outcomes (Income Tax survey)

All dependent variables in the perceived behavioral response to income tax: indicator variables equal to one if the respondent thinks that the extent to which an increase in the federal personal income tax would encourage the middle class or the richest people in the economy towards the behaviors listed ranges from a moderate amount to a great deal.

"Which of the following groups mostly win if taxes on high earners were cut?": indicator variables equal to one if the respondent believes that the given group mostly wins if taxes on high-earners were cut.

"Which of the following groups mostly win if overall taxes were increased?": indicator variable equal to one if the respondent believes that the given group mostly wins if overall taxes were increased.

Trickle down: indicator variable equal to one if the respondent thinks that lowering income taxes is a better way (than increasing them) to reduce income differences between poor and rich families.

↑ *Taxes high-incomes hurt economy*: indicator variable equal to one if the respondent believes that taxes on high-income households would hurt the U.S. economy (as opposed to help or not have an effect on U.S. economy).

Laffer effect high-incomes/middle class: indicator variable equal to one if the respondent believes that tax cuts on high-income/middle class households would eventually decrease the U.S. deficit because they would stimulate the economy and bring in more money for the government.

Wealth distribution unfair: indicator variable equal to one if the respondent thinks that money and wealth

in the U.S. should be more evenly distributed among a larger percentage of the people.

Inequality serious issue: indicator variable equal to one if the respondent believes that income inequality is a serious or very serious issue.

Person rich due to luck: indicator variable equal to one if the respondent believes that a person is rich because they had more advantages than others (as opposed to because they worked harder than others).

High-incomes entitled to keep their income: indicator variable equal to one if the respondent believes that 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.

Income tax fair: indicator variable equal to one if the if the respondent believes that the current U.S. federal income tax system is fair or very fair.

Satisfied income tax: indicator variable equal to one if the if the respondent is satisfied or very satisfied with the current U.S. federal income tax system.

Progressive tax important tool to ↓ inequality: indicator variable equal to one if the respondent believes that a progressive 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 income inequality.

Support ↑ taxes on high incomes to expand programs for low-incomes: the respondent supports or strongly supports raising federal income taxes on higher income households to expand programs that support lower-income individuals.

Support ↑ taxes on high incomes to increase investment: the respondent supports or strongly supports raising federal income taxes on higher income households to increase investment in the U.S.

Mechanisms and outcomes (Estate Tax survey)

All dependent variables in the perceived behavioral response to estate tax: indicator variables equal to one if the respondent thinks that the extent to which an increase in the federal estate tax would encourage the middle class or the richest people in the economy towards the behaviors listed ranges from *a moderate amount* to *a great deal*.

Which of the following groups mostly win if the estate tax were cut?: indicator variable equal to one if respondent believes that the given group mostly wins if the estate tax were cut.

↑ Estate tax hurt economy: indicator variable equal to one if the respondent believes that the federal estate tax on wealthy households would hurt the U.S. economy (as opposed to help or not have an effect on U.S. economy).

Laffer effect: indicator variable equal to one if the respondent believes that cuts to the estate tax of wealthy households would eventually decrease the U.S. deficit because they would stimulate the economy and bring in more money for the government.

Wealth distribution unfair: indicator variable equal to one if the respondent believes that money and wealth in this country should be more evenly distributed among a larger percentage of the people.

Inequality serious issue: indicator variable equal to one if the respondent believes that wealth inequality in America is a serious or a very serious problem.

Person wealthy due to luck: indicator variable equal to one if the respondent believes that a person is wealthy because they had more advantages than others (as opposed to because they worked harder than others).

Unfair tax estates of hard workers: indicator variable equal to one if the respondent believes that it is “somewhat unfair” or “very unfair” to tax the estate of wealthy people who worked hard.

Unfair tax estates of wealthy heirs: indicator variable equal to one if the respondent believes that it is “somewhat unfair” or “very unfair” to tax the estate of people who are wealthy because they have inherited a lot of wealth from their parents.

Fair that children from wealthy families access better amenities: indicator variable equal to one if the respondent believes that it is “somewhat fair” or “very fair” that children born in very wealthy families have access to better amenities.

Fair that children from wealthy families inherit more: indicator variable equal to one if the respondent believes that it is “somewhat fair” or “very fair” that children born in very wealthy families inherit much more than children born in less wealthy families.

Trade-off: parents should pass on wealth even if unequal for children: indicator variable equal to one if the respondent believes that wealthy parents should be able to pass on all of her wealth to her children.

Estate tax system fair: indicator variable equal to one if the respondent believes that the current U.S. federal estate tax system is fair or very fair.

Satisfied with estate tax: indicator variable equal to one if the respondent is satisfied or very satisfied with the current U.S. federal estate tax system.

Estate tax should exist: indicator variable equal to one if the respondent believes that there should be a federal estate tax in the U.S.

Estate tax should be increased: conditional on believing that there should be a federal estate tax (see previous variable), indicator variable equal to one if the respondent thinks that the federal estate tax should be increased.

↑ *Estate tax good way to ↓ inequality*: indicator variable equal to one if the respondent believes that increasing the federal estate tax is a good way or is one of the best ways to reduce wealth inequality.

Indices

The summary indices that aggregate information over the same domain are constructed following the methodology in Kling et al. (2007). Each index consists of an equally weighted average of the z-scores of its components with signs oriented consistently within domain (e.g. the higher the distortion index, the higher the belief of the respondent in the distortionary nature of taxes). Variables are transformed into z-scores by subtracting the control group mean and dividing by the control group standard deviation, so that each z-score has mean 0 and standard deviation 1 for the control group. To further ease interpretation, the resulting index is itself standardized by subtracting the mean in the control group and dividing by the standard deviation, so that each index has mean zero and standard deviation one.

Overestimate level of taxes (income tax survey): index based on the misperceptions, defined as the deviation between the perception and the actual value, for the following variables: top tax rate in the 50s; top tax rate today; share of income paid in taxes in top bracket; share of households in top bracket; share of households not paying income taxes; top tax threshold; top state tax rate; share of income paid in taxes by the median household.

Overestimate level of taxes (estate tax survey): index based on the misperceptions, defined as the deviation between the perception and the actual value, for the following variables: estate tax rate above exemption threshold in the 50s; estate tax rate above exemption threshold today; estate tax exemption threshold; number of households, out of 1,000, subject to the estate tax.

Taxes lead to changes in behaviors (income & estate tax surveys): index that captures the respondents' belief in the distortionary nature of taxes. The index combines all the variables on the behavioral responses to increased taxation. The sign is oriented so that a higher index value indicates stronger the perceived distortion.

Higher taxes hurt the economy: index that capture the respondent's perception of the efficiency costs of taxation. The sign is oriented so that a higher index means a stronger belief in the distortionary nature of taxes. It includes the "Laffer effect" variables and the variables "↑ Taxes on high-incomes hurt economy" in the income tax survey or "↑ Estate tax hurt economy" in the estate tax survey.

Believe in trickle-down: index that captures whether the respondent believes in trickle-down effects. In the income tax survey, it combines the variables on whether the respondents think that i) poor households, ii) the working class would mostly lose if overall taxes were raised so that more revenues were spent on government programs and the "trickle down" variable. In the estate tax, it combines variables on whether the respondents think that i) poor households, ii) the working class would mostly win if the estate tax were cut. The sign is oriented so that a higher index means a stronger belief in the detrimental effect for lower classes of income redistribution through increased taxation.

Think inequality is serious problem (income & estate tax surveys): index that captures whether the respondent thinks that inequality is a serious problem. It combines the variables on whether the respondent feels that money and wealth should be more evenly distributed, whether they believe that income (or wealth in the estate tax survey) inequality is a serious or very serious issue, the perceived share of national income owned by the top 1% richest households (only in the income tax survey), and whether they think that the

share of total U.S. income that goes to the top 1% in the U.S. in the income tax survey or the share of total U.S. wealth held by the top 0.1% in the estate tax survey has increased somewhat or a lot over the past 30 years.

Perceived % of wealth inherited: perceived share of wealth that respondents think comes from inheritances in the U.S.

Unfair to tax parents: index that captures whether the respondent thinks that it is unfair to tax the estate of people who are wealthy either because they have inherited a lot of wealth from their parents or because they worked hard.

Fair that children from wealthy families inherit more: index that captures whether the respondent thinks that it is fair that children from wealthy families inherit more and have better opportunities. It combines the variables “Fair that children from wealthy families access better amenities” and “Fair that children from wealthy families inherit more.”

Trust the government (income & estate tax surveys): index that captures the respondent’s trust in the government and desire for action. It includes the following three variables: “How much of the time do you think you can trust our federal government to do what is right;” “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?;” “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?.” The sign is oriented so that a higher index indicates more trust in the government and more desire for action.

Income tax policy index: the index combines variables on whether the respondent thinks that progressive taxation is an important tool to reduce inequality, whether they support increasing taxes on higher-income to expand programs targeted to low incomes or to increase investments, and whether they believe that the government should have responsibility in reducing income inequality between the rich and the poor.

Estate tax policy index: the index combines variables on whether the respondent thinks that the estate tax is a good way to reduce wealth inequality, whether they think that the estate tax should exist, whether they think it should be increased, and whether they believe that the government should have responsibility in reducing intergenerational wealth transmission.

General policy views (asked in both surveys)

Pay less than their fair share in taxes - High incomes: indicator variable equal to one if the respondent thinks high income households pay less or much less than their fair share in taxes.

Pay less than their fair share in taxes - Middle class: indicator variable equal to one if the respondent thinks middle class households pay their fair share or less or much less than their fair share in taxes.

Support increased taxation to fund - Transfers and income support programs to those out of work : indicator variable equal to one if the respondent supports increased funding for transfer and income support programs for those out of work even if that means more taxes or reduced spending in other areas (as opposed to services and taxes as now or less of the service and reduced tax).

Support increased taxation to fund - Better schools for children from low-income families : indicator variable equal to one if the respondent supports increased funding for better schools for children from low-income families even if that means more taxes or reduced spending in other areas (as opposed to services and taxes as now or less of the service and reduced tax).

Support increased taxation to fund - Income support and retraining programs for workers displaced by international trade: indicator variable equal to one if the respondent supports increased funding for income support and retraining programs for workers who are displaced by international competition and trade even if that means more taxes or reduced spending in other areas (as opposed to services and taxes as now or less of the service and reduced tax).

Support increased taxation to fund - Subsidies to low-income households for the costs of health insurance: indicator variable equal to one if the respondent supports increased funding for subsidies for low-income households to help them with the costs of health insurance premiums and health care even if that means

more taxes or reduced spending in other areas (as opposed to services and taxes as now or less of the service and reduced tax).

Support increased taxation to fund - Wage subsidies and help for the working poor: indicator variable equal to one if the respondent supports increased funding for wage subsidies and help for the working poor who work for low wages even if that means more taxes or reduced spending in other areas (as opposed to services and taxes as now or less of the service and reduced tax).

General government views (asked in both surveys)

Trust: indicator variable equal to one if the respondent believes that he can trust the government doing the right thing almost always or a lot of the time.

Purposes: indicator variable equal to one if respondent thinks the government should do more to solve the country's problems.

Involvement: indicator variable equal to one if the respondent thinks the government should take active steps to improve the lives of its citizens (defined as answering 4 or 5 on a scale from 1 to 5, where 1 means the government should do only those things necessary to provide the most basic government functions, and 5 means the government should take active steps).

Cents Wasted: cents wasted of every tax dollar that goes to the federal government in Washington, D.C.

Satisfaction: indicator variable equal to one if the respondent is very satisfied or somewhat satisfied with the way the federal government in Washington is dealing with the country's problems.

Government should be responsible for - Reducing income inequality: indicator variable equal to one if the respondent thinks the government should have responsibility in reducing income inequality between the rich and the poor (defined as answering 4 or 5 on a scale from 1 to 5, where 1 means "no responsibility at all" and 5 means "total responsibility").

Government should be responsible for - Reducing wealth transmission: indicator variable equal to one if the respondent thinks the government should have responsibility in reducing inter-generational wealth transmission (defined as answering 4 or 5 on a scale from 1 to 5, where 1 means "no responsibility at all" and 5 means "total responsibility").

Government should be responsible for - Health care: indicator variable equal to one if the respondent thinks the government should have responsibility in making sure Americans have adequate health care (defined as answering 4 or 5 on a scale from 1 to 5, where 1 means "no responsibility at all" and 5 means "total responsibility").

Government should be responsible for - Reducing opportunity diff.: indicator variable equal to one if the respondent thinks the government should have responsibility in reducing the differences in opportunity between children from wealthy and poor families (defined as answering 4 or 5 on a scale from 1 to 5, where 1 means "no responsibility at all" and 5 means "total responsibility").

Government should be responsible for - Regulating trade: indicator variable equal to one if the respondent thinks the government should have responsibility in regulating trade to and from the U.S. to protect American producers and consumers (defined as answering 4 or 5 on a scale from 1 to 5, where 1 means "no responsibility at all" and 5 means "total responsibility").

Government should be responsible for - Stable financial system: indicator variable equal to one if the respondent thinks the government should have responsibility in maintaining a stable financial system and ensuring that the credit market works (defined as answering 4 or 5 on a scale from 1 to 5, where 1 means "no responsibility at all" and 5 means "total responsibility").

Government should be responsible for - Stable dollar: indicator variable equal to one if the respondent thinks the government should have responsibility in ensuring a stable dollar (defined as answering 4 or 5 on a scale from 1 to 5, where 1 means "no responsibility at all" and 5 means "total responsibility").

Government should be responsible for - Min. living standard: indicator variable equal to one if the respondent thinks the government should have responsibility in providing a minimum standard of living for all (defined as answering 4 or 5 on a scale from 1 to 5, where 1 means "no responsibility at all" and 5 means "total responsibility").

Willingness to pay

Willingness to pay: indicator variable equal to one if the respondent is willing to pay either \$1, \$2, \$5 or

\$10, according to which branch he was randomized into, to learn the correct answers (payment is conditional on winning the \$1,000 lottery in which the respondent is automatically enrolled by taking the survey).

OA-2 Full Questionnaires

OA-2.1 Consent Form

See Figure OA-1.

FIGURE OA-1: CONSENT PAGE

Academic Research Survey We are a non-partisan group of academic researchers from the Economics Department at Harvard University. Our goal is to learn about people's attitudes on several issues. Please read the information below before consenting to begin the research study.

- This survey is voluntary. You have the right to not answer any question, and to stop the survey at any time or for any reason (to exit the survey, simply close this window). We expect that it will take about 20 minutes. You will likely learn a lot!

- Your name will never be recorded by researchers. Results may include summary data, but you will never be identified. The data will be stored on Harvard servers and will be kept confidential. The collected anonymous data may be made available to other researchers for replication purposes.

- You will be compensated for this interview conditional upon (i) completing the survey and (ii) passing our survey quality checks, which use sophisticated statistical control methods to detect incoherent and rushed responses. **Responding without adequate effort may result in your responses being flagged for low quality and you may not receive your payment.**

Please note that it is very important for the success of our research that you **answer honestly** and **read the questions very carefully** before answering. If at any time you don't know an answer, please give your best guess **without consulting any external sources**. However, please be sure to spend enough time reading and understanding the questions.

You are encouraged to print or take a screenshot of this page for your records. If you have any questions about this study, you may contact us at studysocialsciences2018@gmail.com.

This research has been reviewed and approved by the Harvard University Area Institutional Review Board ("IRB"). You may talk to them at (617) 496-2847 or cuhs@harvard.edu if:

- Your questions, concerns, or complaints are not being answered by the research team.
- You cannot reach the research team.
- You want to talk to someone besides the research team.
- You have questions about your rights as a research subject.
- You want to get information or provide input about this research.

Yes, I would like to take part in this study, and confirm that I LIVE IN THE U.S., and I am 18 or older

No, I would not like to participate

OA-2.2 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. Are you covered by Medicaid, Medical Assistance, or Medicaid?
Yes; No
17. Did you, or anyone in your household, receive food stamps or use a food stamp benefit card at any time during 2018?
Yes; No
18. 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
19. 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
20. On economic policy matters, where do you see yourself on the liberal/conservative spectrum?
Very liberal; Liberal; Moderate; Conservative; Very conservative
21. What do you consider to be your political affiliation, as of today?
Republican; Democrat; Independent; Other; Non-Affiliated
22. (If respondent answered “Other” to previous question) Please specify your political affiliation.
23. Did you vote in the last presidential election?
Yes; No
24. (If “Yes” to 23) In the last presidential election, supported:
Hillary Clinton; Donald Trump; Jill Stein; Gary Johnson; Other
 (If “No” to 23) 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
25. Are you registered to vote at your current address?
Yes; No
26. 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
27. Did you vote in the November midterms elections?
Yes; No
28. (If “Yes” to 27) Which party did you vote for?
Republican Party; Democratic Party; Other
29. (If “No” to 27) Which party would you have liked to support?
Republican Party; Democratic Party; Other
30. 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

31. Please specify

32. (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

33. 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

34. (If "Very important" or "Somewhat important" at 33) 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

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

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

36. 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

OA-2.3 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.

OA-2.3.1 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?

OA-2.3.2 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?

OA-2.4 Personal Exposure

OA-2.4.1 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

OA-2.4.2 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

OA-2.4.3 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 OA-2

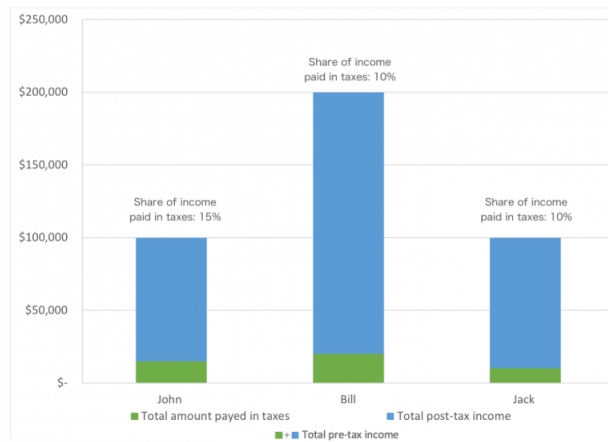
FIGURE OA-2: SHARE OF INCOME PAID IN TAXES

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 OA-3

FIGURE OA-3: 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

OA-2.4.4 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 OA-3
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 OA-4 and OA-5

FIGURE OA-4: 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.

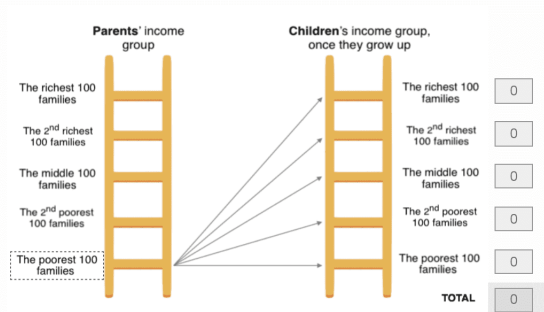
In the following question, we will ask you to evaluate the chances that children born in one of the poorest 100 families, once they grow up, will belong to any of these income groups.

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 OA-5: MOBILITY QUESTION 2



OA-2.5 Video Treatments

Randomized groups of respondents see one of three videos. In each case, the videos were 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.

OA-2.5.1 Income Taxation Survey

- Links to the videos can be found here: [Redistributional treatment](#), [Efficiency treatment](#), or [Economist treatment](#).

OA-2.5.2 Estate Tax Survey

- Links to the videos can be found here: [Redistributional treatment](#), [Efficiency treatment](#), or [Economist treatment](#).

OA-2.6 Mechanisms

Three randomized formulations: Note that when asking about these mechanisms, respondents are randomized into one of three branches, which feature a different formulation of these questions. The first branch sees the formulation of the questions in a “neutral” way (e.g. “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?”) with an impersonal and gender neutral formulation. Respondents in the second branch receive a personal formulation of the questions that asks them about themselves, or about people or households similar to themselves along the relevant dimension. For instance, on the behavioral responses to taxes, respondents may be asked “If your federal personal income tax rate were to increase, to what extent would it encourage you towards the following behaviors?” In cases in which an individual-level question does not make sense, the question is asked about “households similar to yours” or “people with similar incomes to yours.” For instance: “What effects do you think that increasing the federal estate tax on the estates of households similar to yours would have on economic activity?” In the third branch, questions are formulated to be explicitly about women. For instance, “If the federal income tax rate were to increase for women in the middle class, to what extent would it encourage these women towards the following behaviors?” or “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.?”

OA-2.6.1 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 govern-

ment 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.

OA-2.6.2 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 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
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.*

OA-2.7 Policy 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)

OA-2.7.1 Income Taxation Survey

Note: The order in which respondents saw the Mechanisms and Policy Outcomes blocks in the Income Tax survey was randomized. In particular, 12.6% of the respondents saw first the Policy Outcomes block and then the Mechanisms block, whereas the remaining 87.4% saw first the Mechanisms block and then the Policy Outcomes block.

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 and 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

OA-2.7.2 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

OA-2.8 General Policy Outcomes

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

... 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
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 poors who work for low wages

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

OA-2.9 Government Questions (Specific)

OA-2.9.1 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

OA-2.9.2 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

OA-2.10 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

OA-2.11 Willingness to pay for information

By taking this survey, you are automatically enrolled in a lottery to win \$1,000. In a few days you will know whether you won the \$1,000. 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).

¹Note: the amount is randomized among participants

OA-2.12 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

OA-2.13 Feedback

1. Do you feel that this survey was biased?
Yes, left-wing bias; Yes, right-wing bias; No, it did not feel biased
2. Please feel free to give us any feedback or impression regarding this survey.

OA-3 Knowledge about Taxes and the Income and Wealth Distributions

TABLE OA-1: CORRECT ANSWERS TO FACTUAL QUESTIONS ABOUT THE INCOME TAX SYSTEM

Question	Correct Answer	Source
What is the threshold for the top tax bracket in the U.S. for a married household?	\$600,000 in 2018	Tax Foundation.org
Out of 100 households in the U.S. households, how many are in the top tax bracket?	0.73 in 2017	Internal Revenue Service (IRS)
What is the top tax rate in the U.S.?	37% in 2018-19	Tax Foundation.org
What share of their total income do people in the top tax bracket pay in taxes?	32.7%	Internal Revenue Service (IRS)
What the top tax rate used to be in the 1950s in the U.S.?	91% in 1950	Tax Foundation.org
What is the top personal income tax rate in your state?	See table at the reported link	Tax Foundation.org
Out of 100 U.S. households, how many pay no federal personal income taxes?	44% in 2016	Tax Policy Center.org
What share of their income do you think the median income household pays in taxes?	13% in 2017	Tax Foundation.org
What share of total national income goes to the top 1% richest households?	20% in 2016	World Inequality Database (WID)
Distribution of the top 1% highest-earning taxpayers in the U.S. in various professions	See table at the reported link	Forbes

TABLE OA-2: CORRECT ANSWERS TO FACTUAL QUESTIONS ABOUT THE ESTATE TAX SYSTEM

Question	Correct Answer	Source
Out of 1000 households, how many pay the federal estate tax?	~ 0.7 in 2019	Tax Policy Center
What is the current threshold for exemption per person?	\$11,400,000 in 2019	Internal Revenue Service (IRS)
At what rate is each dollar of bequest above the exemption threshold taxed?	40%	Center on Budget and Policy Priorities.org (CBPP)
At what rate was each dollar of bequest above the threshold taxed in the 1950s?	77%	Internal Revenue Service (IRS)
What share of total U.S. wealth is currently owned by the he top 1% wealthiest households	42%	Zucman (2016)
What share of total U.S. wealth is currently owned by the bottom 50% least wealthy households	2.5%	Zucman (2016)
What share of total wealth owned by households in the U.S. today is inherited from their parents?	35%-45% 56%-64%	Kopczuk in Brookings.edu Alvaredo, Garbinty and Piketty (2017)
Out 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?	55%	Center on Budget and Policy Priorities.org (CBPP)

TABLE OA-3: WILLINGNESS TO PAY FOR INFORMATION

	Income (1)	Estate (2)
Female	-0.06*** (0.02)	-0.03 (0.02)
Has children	-0.01 (0.02)	0.06*** (0.02)
Black	-0.02 (0.04)	0.01 (0.04)
Hispanic	-0.01 (0.04)	-0.01 (0.04)
Republican	-0.08*** (0.02)	-0.03 (0.03)
Independent and others	-0.03 (0.02)	-0.02 (0.02)
Age 30-49	0.04* (0.03)	-0.00 (0.03)
Age 50-69	0.03 (0.03)	-0.03 (0.03)
Middle-Income	0.02 (0.02)	-0.02 (0.03)
High-Income	0.01 (0.02)	-0.01 (0.03)
College	0.04** (0.02)	0.06** (0.02)
Economics related major	-0.03 (0.03)	-0.09** (0.04)
Self reported knowledge	0.07*** (0.02)	0.10*** (0.02)
Upper Class (self-reported)	0.03 (0.03)	0.08*** (0.03)
Feel personally exposed to tax	0.05*** (0.02)	-0.01 (0.02)
Randomized amount to pay for info: \$2	-0.03 (0.03)	-0.04 (0.03)
Randomized amount to pay for info: \$5	-0.03 (0.03)	-0.09*** (0.03)
Randomized amount to pay for info: \$10	-0.08*** (0.03)	-0.05* (0.03)
Descriptive statistics:		
Control Mean	0.37	0.40
Observations	2783	2358

Notes: The dependent variable in column 1 is an indicator variable equal to one if the respondent is willing to pay the requested amount (randomized between \$1, \$2, \$5 or \$10) for access to the correct answers at the end of the income and estate tax survey, respectively. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-4: MISPERCEPTIONS ABOUT THE INCOME TAX SYSTEM

	Tax System				Income Distribution				
	Top tax rate in today (1)	Top tax rate the 50s (2)	State top tax rate (3)	Top tax threshold (4)	Share of income paid in taxes by median households (5)	Share of income paid in taxes in top bracket (6)	Share of households in top bracket (7)	Share of households not paying income taxes (8)	Share of US income owned by top 1% (9)
Female	-0.89 (0.68)	-7.67*** (1.13)	1.34*** (0.51)	-18568.10** (7291.74)	-1.31** (0.65)	-1.07 (0.72)	2.29*** (0.84)	-0.72 (0.80)	-4.90*** (1.15)
Republican	3.74*** (0.84)	-2.52* (1.38)	0.33 (0.63)	-8632.43 (8915.36)	1.46* (0.80)	6.15*** (0.88)	3.24*** (1.03)	5.97*** (0.98)	-7.72*** (1.41)
Independent and others	2.01** (0.81)	0.02 (1.34)	-0.63 (0.61)	-1553.94 (8683.14)	-0.68 (0.78)	1.47* (0.86)	-0.10 (1.01)	2.10** (0.95)	-1.81 (1.37)
Age 30-49	2.40*** (0.90)	0.05 (1.48)	-0.64 (0.68)	-23895.56** (9592.16)	1.90** (0.86)	0.02 (0.95)	1.89* (1.11)	3.01*** (1.05)	3.58** (1.51)
Age 50-69	2.11** (0.89)	2.17 (1.48)	-4.58*** (0.67)	-17175.48* (9517.70)	-2.38*** (0.85)	-3.58*** (0.94)	-2.67** (1.10)	1.40 (1.05)	4.08*** (1.50)
Middle-Income	-1.73* (0.91)	-1.26 (1.51)	-1.55** (0.68)	15366.34 (9792.86)	-1.21 (0.87)	-1.92** (0.96)	-2.61** (1.13)	-1.22 (1.07)	-2.80* (1.53)
High-Income	0.23 (0.84)	1.32 (1.39)	-0.53 (0.63)	59858.63*** (8946.39)	-0.00 (0.80)	0.15 (0.89)	-1.76* (1.04)	0.08 (0.98)	-2.32 (1.41)
Self reported knowledge	2.78*** (0.76)	8.29*** (1.26)	0.65 (0.57)	24268.44*** (8163.86)	2.39*** (0.73)	3.70*** (0.81)	-0.11 (0.94)	5.38*** (0.89)	5.53*** (1.28)
College	0.93 (0.72)	6.12*** (1.19)	-1.09** (0.54)	39112.78*** (7714.02)	-0.41 (0.69)	0.78 (0.76)	-4.94*** (0.89)	0.40 (0.85)	6.52*** (1.22)
Descriptive statistics:									
Actual value	37	91		600000	13	32.7	0.73	44	20
Average perception	31	33	17	187996.6	26.3	27.4	20.3	25.3	44.7
Observations	2779	2779	2731	2651	26.3	2777	2762	2779	2780

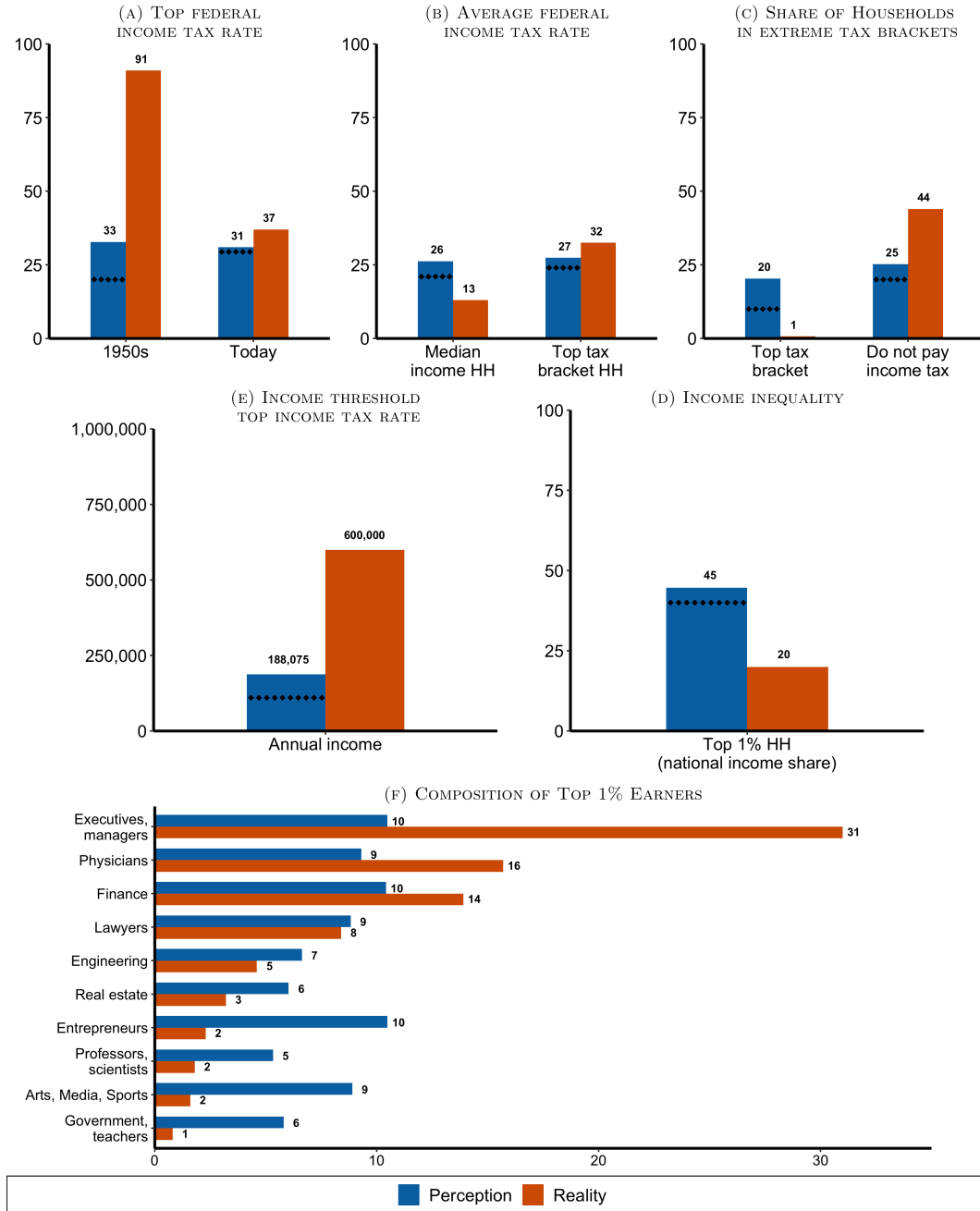
Notes: The dependent variables are deviations of the respondent’s answer from the correct answer; a positive sign on the “Mean” indicates that respondents overall overestimate the actual value; a negative sign means they underestimate. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-5: MISPERCEPTIONS ABOUT THE ESTATE TAX SYSTEM

	Tax System					Wealth Distribution			
	Estate tax rate today (1)	Estate tax rate in the 50s (2)	No. households out 1,000 paying estate tax (3)	Exemption threshold (4)	Average estate tax rate (5)	Share of estates unrealized capital gains (6)	Share of wealth inherited (7)	Share of wealth owned by top 1% (8)	Share of wealth owned by bottom 50% (9)
Female	-2.91*** (0.86)	-6.56*** (1.01)	45.08*** (12.67)	-12327.09 (149139.23)	0.57 (0.92)	-1.44 (1.01)	-2.10** (1.00)	-3.16 (2.20)	0.22 (0.80)
Republican	-0.54 (1.05)	-3.51*** (1.24)	16.15 (15.53)	-486504.56*** (182797.77)	2.85** (1.13)	-4.92*** (1.24)	-2.96** (1.22)	-7.13** (2.79)	1.64 (1.01)
Independent and others	-1.40 (1.01)	-1.72 (1.19)	-6.21 (14.86)	136180.47 (174882.46)	1.07 (1.08)	-3.87*** (1.19)	-2.92** (1.17)	3.14 (2.64)	-1.94** (0.95)
Age 30-49	0.54 (1.14)	0.56 (1.34)	19.28 (16.76)	-10005.68 (197281.78)	0.14 (1.22)	1.85 (1.34)	-3.86*** (1.32)	1.73 (3.02)	-1.99* (1.09)
Age 50-69	-1.18 (1.13)	-1.78 (1.33)	-50.14*** (16.64)	-25306.29 (195791.81)	-4.34*** (1.21)	0.59 (1.33)	-5.84*** (1.31)	2.30 (3.03)	-3.28*** (1.10)
Middle-Income	-0.60 (1.12)	1.19 (1.32)	-6.86 (16.49)	275831.22 (194259.23)	-1.79 (1.20)	-0.24 (1.32)	-1.63 (1.30)	1.60 (3.11)	0.42 (1.13)
High-Income	-0.16 (1.06)	0.80 (1.25)	-42.81*** (15.65)	1111072.07*** (184273.68)	-0.62 (1.14)	1.94 (1.25)	-1.81 (1.23)	1.81 (2.75)	-0.35 (1.00)
Self reported knowledge	4.03*** (0.97)	6.48*** (1.15)	5.81 (14.34)	792758.06*** (168747.59)	1.73* (1.04)	3.32*** (1.14)	1.74 (1.13)	-0.98 (2.50)	0.74 (0.91)
College	0.00 (0.92)	4.33*** (1.08)	-50.69*** (13.57)	818974.82*** (159750.72)	-3.15*** (0.99)	1.22 (1.08)	2.23** (1.07)	8.65*** (2.38)	-2.82*** (0.86)
Descriptive statistics:									
Actual value	40	77	0.7	11400000	16.5	55	≈ 50	41.8	2.5
Average perception	33	29	364.1	2428139.6	36	45.7	41.9	49.1	12.5
Observations	2350	2335	2357	2357	2357	2354	2357	695	695

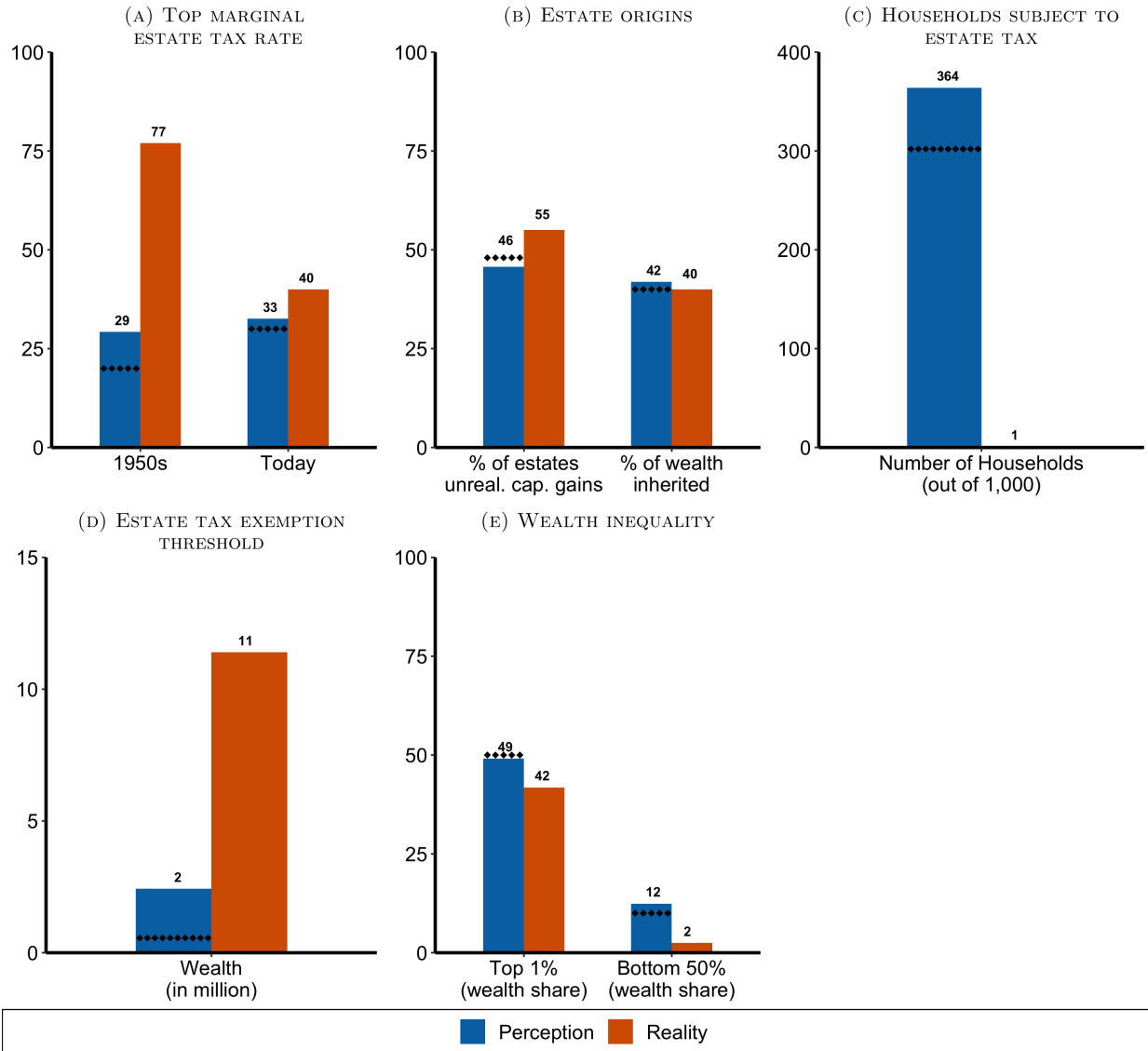
Notes: The dependent variables are deviations of the respondent’s answer from the correct answer; a positive sign on the “Mean” indicates that respondents overall overestimate the actual value; a negative sign means they underestimate. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

FIGURE OA-6: KNOWLEDGE ABOUT THE INCOME TAX



Notes: The figure presents, for nine income tax knowledge questions, the average (blue bar) and median (dotted line) response of survey participants. The actual values are represented by the orange bar. A comprehensive list of sources used to determine the correct responses is provided in Table OA-1.

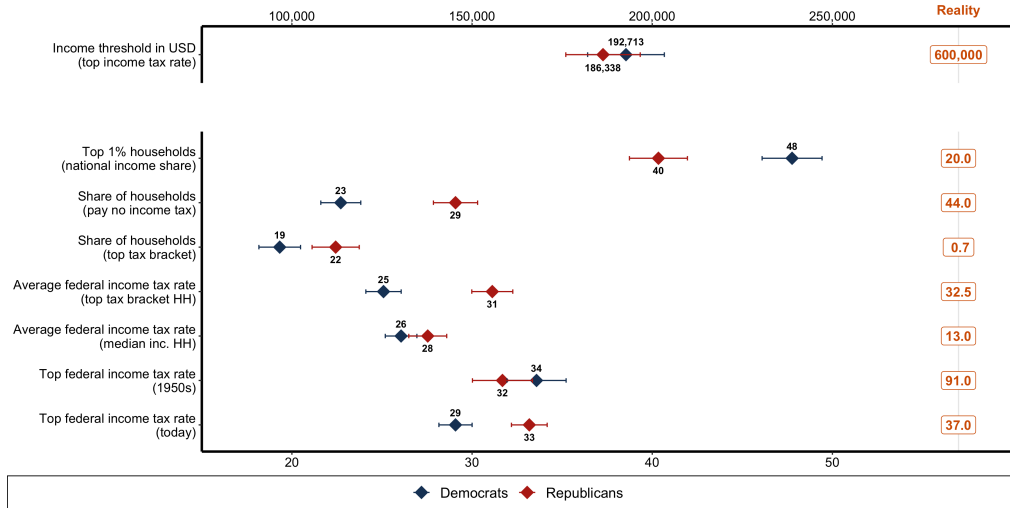
FIGURE OA-7: KNOWLEDGE ABOUT THE ESTATE TAX



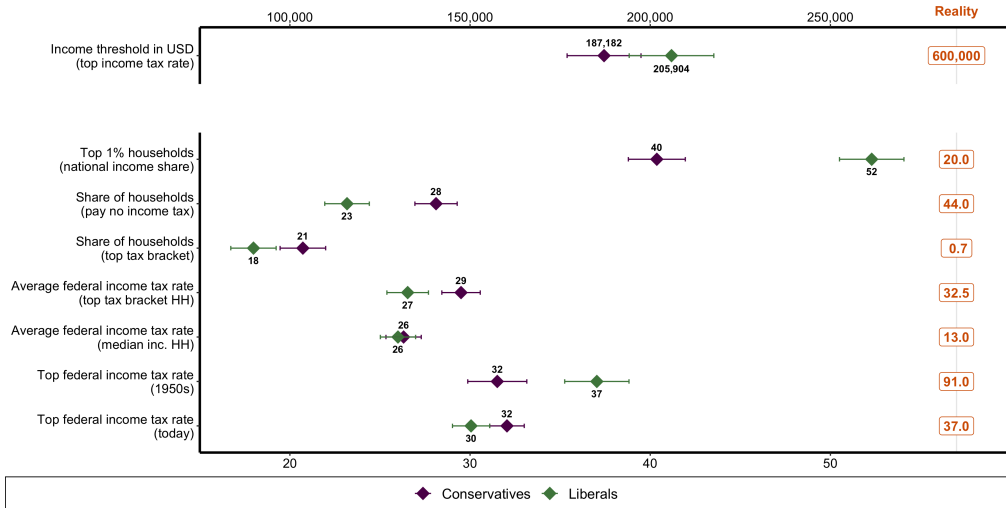
Notes: The figure presents, for nine estate tax knowledge questions, the average and median (dotted line) response of survey participants (in blue). Correct answers are depicted in orange. A comprehensive list of sources used to determine the correct responses is provided in Table OA-2. The sample used for Panel E *Wealth Inequality* includes only responses according to which the perceived wealth owned by the 99-50 percentile of the wealth distribution is strictly greater than the perceived wealth owned by the bottom 50 percentile.

FIGURE OA-8: INCOME TAXATION PERCEPTIONS BY GROUPS

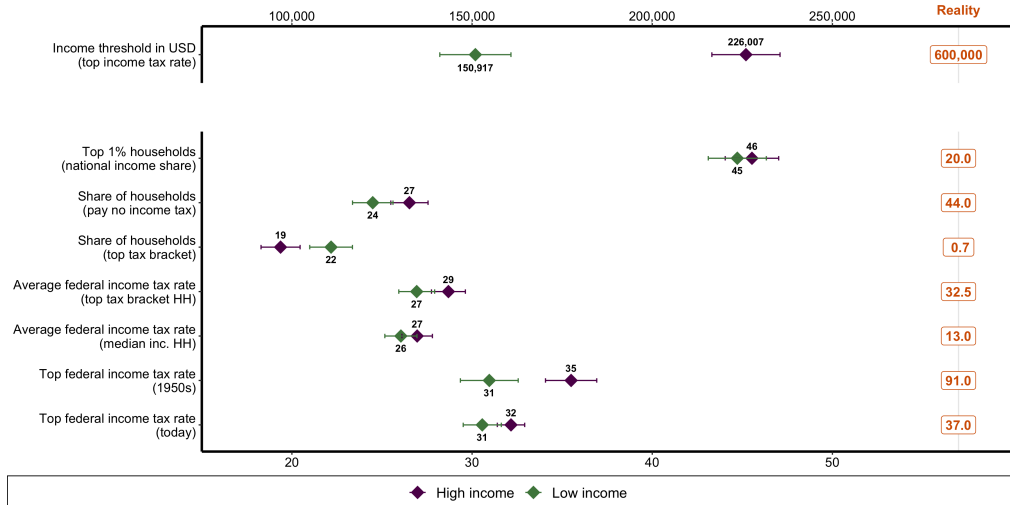
(A) BY POLITICAL AFFILIATION



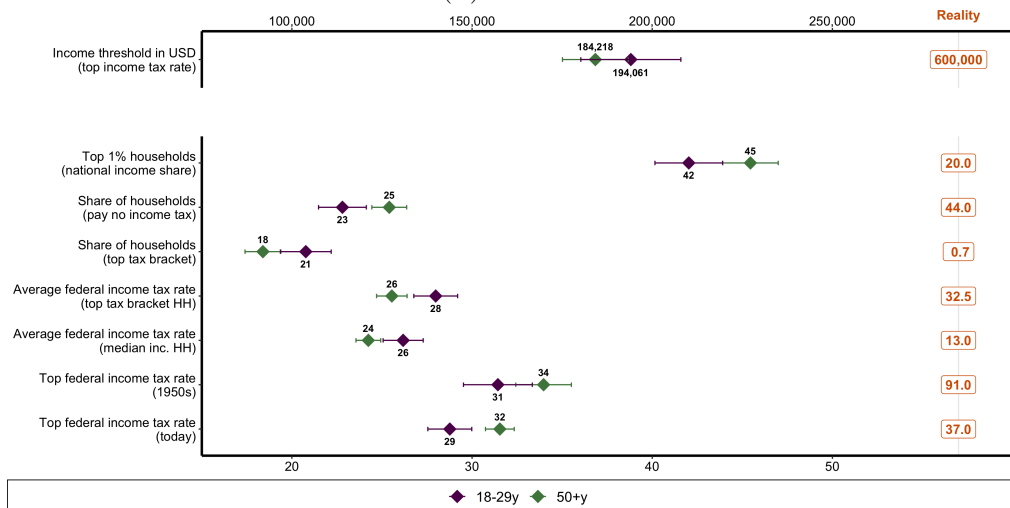
(B) BY POLITICAL IDEOLOGY



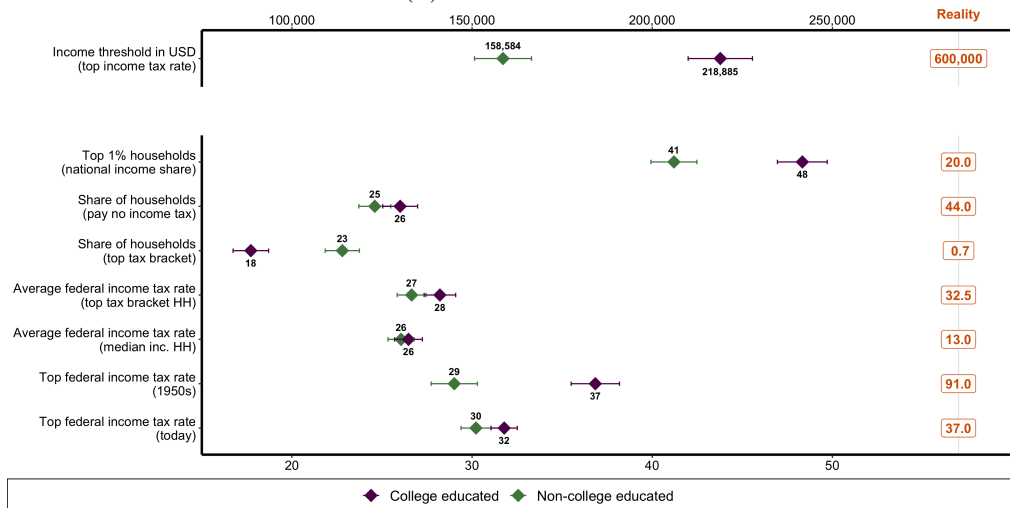
(C) BY INCOME GROUP



(D) BY AGE GROUP



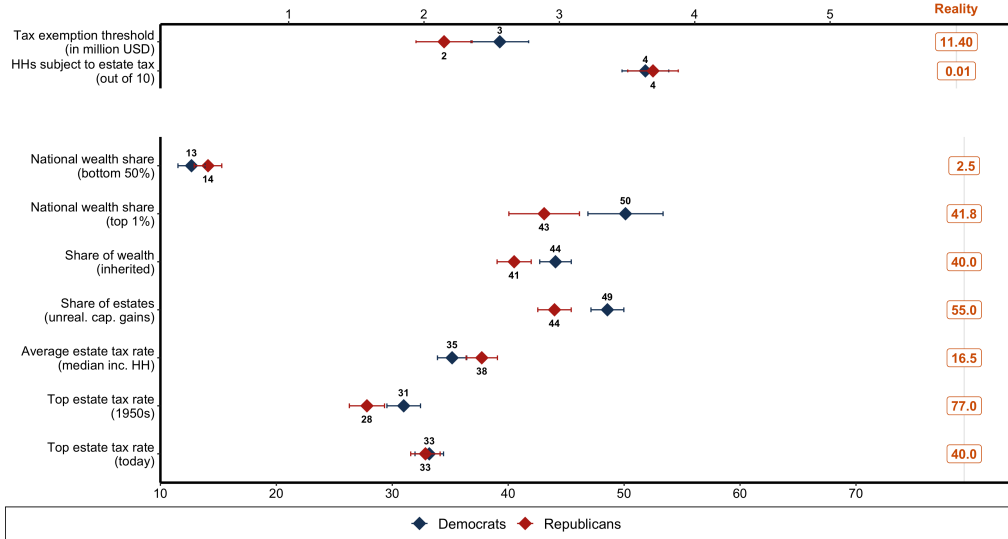
(E) BY EDUCATION LEVEL



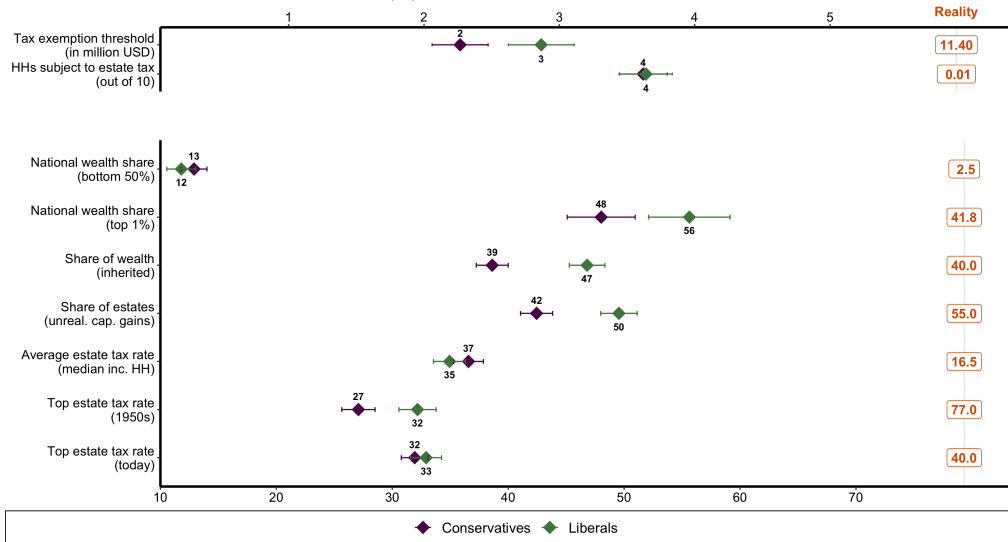
Notes: The figures show the mean perception by group, with 90% confidence intervals. Panel A reports mean responses by political affiliation, Panel B by political ideology, Panel C by income group, Panel D by age group, and Panel E by level of education. *Low income* (*High income*) corresponds to respondents who report a pre-tax household income below (above) 39,000 (70,000) U.S. dollar. Correct values are reported in orange on the right side of the figure. A comprehensive list of sources used to determine the correct responses is provided in Table OA-1.

FIGURE OA-9: ESTATE TAXATION PERCEPTIONS BY GROUPS

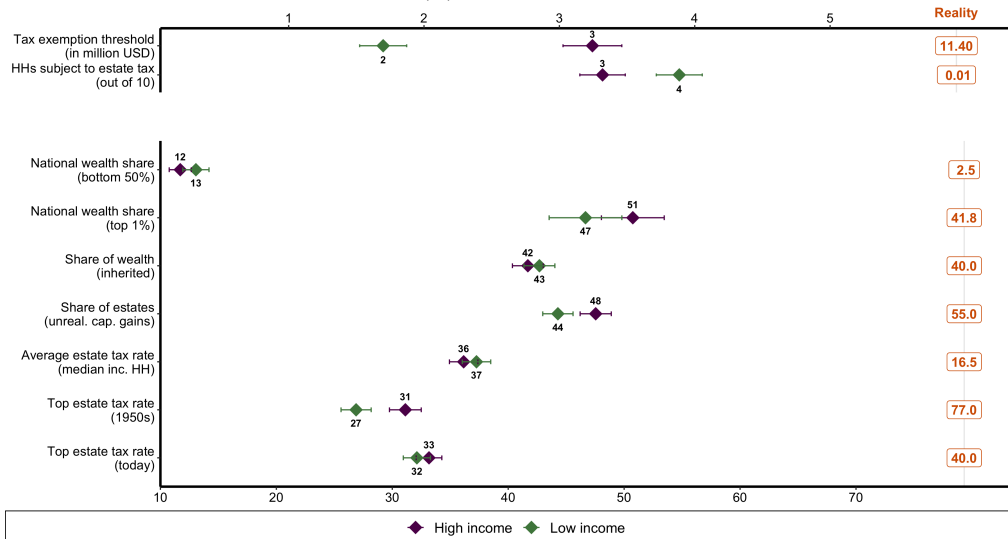
(A) BY POLITICAL AFFILIATION

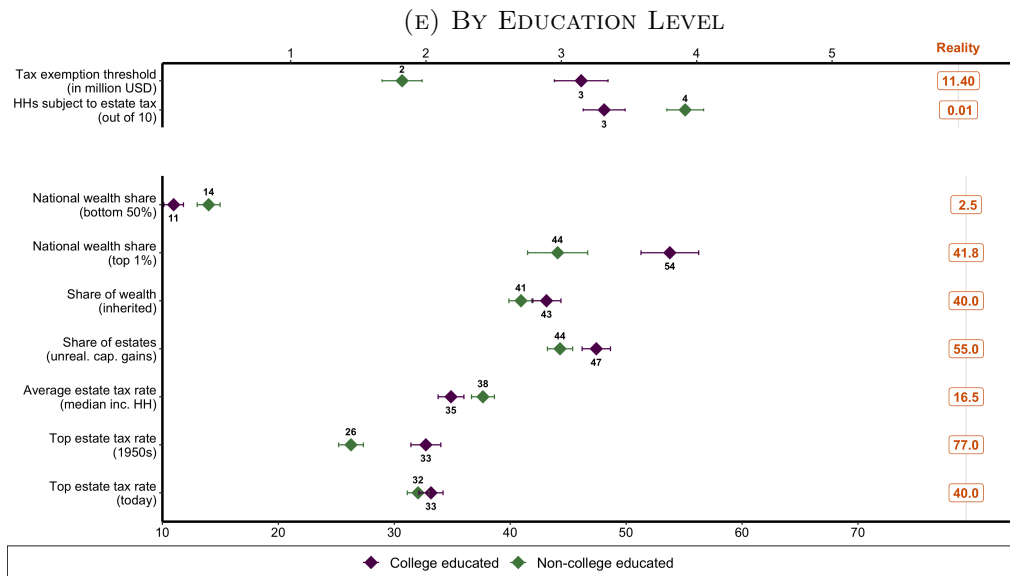
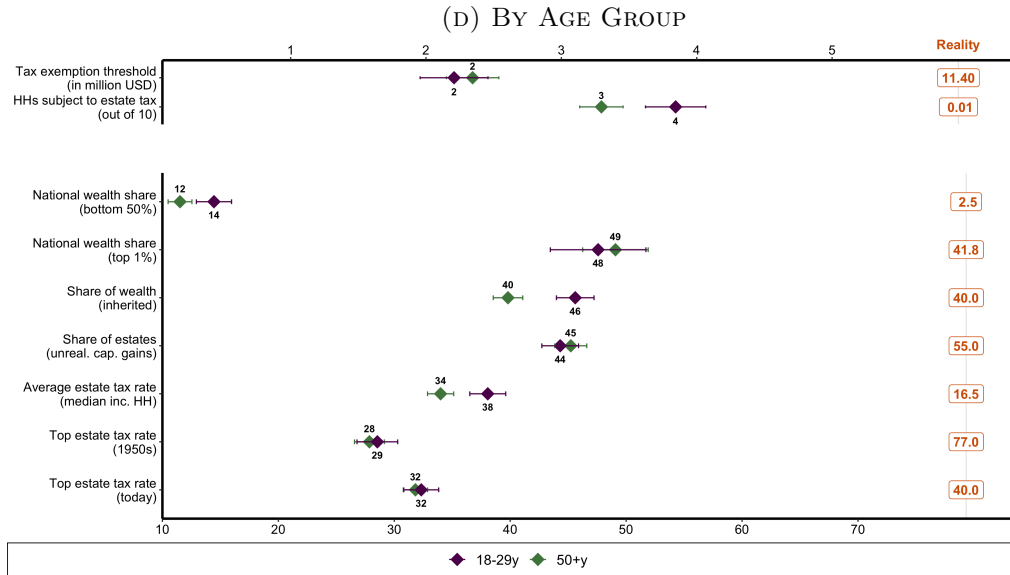


(B) BY POLITICAL IDEOLOGY



(C) BY INCOME GROUP





Notes: The figures show the mean perception by group, with 90% confidence intervals. Panel A reports mean responses by political affiliation, Panel B by political ideology, Panel C by income group, Panel D by age group, and Panel E by level of education. *Low income (High income)* corresponds to respondents who report a pre-tax household income below (above) 39,000 (70,000) U.S. dollar. Correct values are reported in orange on the right side of the figure. A comprehensive list of sources used to determine the correct responses is provided in Table OA-2.

OA-4 Survey and Data Quality

OA-4.1 Ensuring high quality answers

The trustworthiness of this type of survey data depends on the quality of the survey design. I employed several methods to ensure the highest possible quality of answers. On the survey’s landing page – the consent page– respondents are warned that low quality responses will be flagged and their payment possibly withheld. At the same time, I also attempt to make them feel involved and socially responsible by emphasizing that we are non-partisan academic researchers seeking to advance our knowledge of society and that their answers are entirely voluntary, but that it is very important for the research that they answer as accurately as they can. Furthermore, the questions themselves are designed so as to prevent careless answers: for instance, percentages are constrained to add up to 100% and respondents are alerted with a pop-up message if there is an inconsistency. When appropriate, rather than using data entry boxes, I let respondents select numbers using sliders to minimize fatigue and typos. I also keep track of and check the time spent by the respondent on the survey as a whole, as well as on specific pages and questions, which permits flagging respondents who spend too little time on questions. For the benchmark sample, I drop respondents in the bottom 5% of the survey time distribution. None of our results are affected by trimming these outliers, as shown in Appendix OA-8.2. We provide checks for survey fatigue below in Section OA-4.3.

A randomized subsample of respondents was also provided with financial incentives for correct responses to the policy knowledge questions. This is expected to encourage respondents to pay more attention. In practice, the effect of financial incentives turns out to be negligible here, even for the larger ones, and is thus not explored further in the paper. This likely signals that respondents are already answering to the best of their knowledge. In addition, three screening questions are interspersed in the survey, which ask respondents to ignore the question and select a given or several given answer options as a check for whether respondents are reading the questions carefully. Dropping all respondents who fail them does not change the results (see Appendix OA-8.3).

Finally, respondents are asked whether they thought the survey was left- or right-wing biased. Around 80% of respondents believe the survey was not biased in any direction; 15% believe it was left-wing biased and 5% believe it was right-wing biased. These shares vary only little between treatment branches (see Section OA-5).

These techniques minimize willful misreporting or simple carelessness. In addition, the questions themselves are formulated in the clearest possible way, without complicated terms or jargon, building on lessons from multiple pilots. As the full questionnaire in Appendix OA-2 shows, concepts such as average taxes are first explained intuitively to respondents. The survey is readable and easy to scroll and click through, and there is a mobile version for phones, which further lowers the barrier to participating. Finally, it is worth noting that the setting of the survey itself minimizes incentives to misreport or express incorrect views: the survey is entirely anonymous and respondents know it can never be matched to their identity or other data. There is also no social image concern or pressure as respondents are alone and in their own chosen surroundings, without any surveyor in front of them or any other respondents around (contrary to face to face or phone surveys). We address experimenter demand effect in Section OA-5.

OA-4.2 Sample

Response rates and composition of the panel. The commercial survey company that distributed the surveys sets projects live on the dashboard in their platform for respondents who receive an invite through various channels, including email. They set quotas based on the need of the sample (e.g., “nationally representative”) and define how many clicks are needed in each one of the quotas to reach the targets. Furthermore, their invitations can be targeted sample for the demographic profile required on my end (nationally representative). Indeed, the survey company can pre-target income, age, and gender (as well as other characteristics, which I did not target). To compute the average response rate, they take a ratio of the people who completed the study over the number of people that opened the invite (regardless of how they received it). For a nationally representative sample, with invitations that are targeted, it is reasonable to expect to have 8,000 to 10,000 exposures to achieve 2000 completes. The values per group vary with males,

ages 16-24 and high-income earners being the hardest groups to reach with varying response rates below 10%. Hence, these groups need to receive more targeted invites in order to meet the quotas.

The demographic breakdown for whole U.S. panel (the largest pool of respondents available to take any survey) is as follows:

- Gender: 65% female / 35% male.
- Age: 6% 13-17 / 23% 18-24 years old / 25% 25-34 years old / 20% 35-44 years old / 21% 45-64 years old / 5% 65+ years old.
- Income: 26% Less than \$25,000 income / 25% \$25,000-\$49,000 / 21% \$50,000-\$74,000 / 13% \$75,000 - \$99,000 / 15% \$100,000 or more.

How are respondents initially recruited by the survey company and how do they become members of the panel? The respondents are recruited through a variety of channels: databases of potential participants who declare that they will cooperate for future data collection if selected, generally in exchange for a reward or incentive. This includes traditional access panels, co-branded panels, or opt-in databases of individuals who agreed to complete research projects and undertake other non-market research activities (watch ads, download an app, complete marketing offers, etc., also known as loyalty programmes, or rewards communities within GPT (Get paid to) sites.) The databases are formed via social media, online and offline advertising (connected TV, radio, online, through mobile apps), member referrals, as well as through partnerships with firms such as United Airlines, Hilton Hotels and more (which also contribute to offering rewards in the form of “points” for their loyalty programs). The recruitment process is ‘open to all’ through any of the marketing channels in which they are recruiting from and they encourage members to refer people from their network to join.

Selection into the survey and attrition. When respondents land on the survey entry page, they are only told the length of the survey, but neither the topic nor the sender. This is important to avoid selection based on the topic. After clicking on the link, respondents were channeled to a consent page (see Figure OA-1) that informed them that they were about to take an academic research survey, destined solely for research purposes run by non-partisan researchers. They were asked to respond accurately to the best of their knowledge and were assured that participation was entirely voluntary. Respondents were then guided through some screening questions that ensured that the final sample was nationally representative along gender, age, and income dimensions, as well as through the detailed background socio-economic questions. Thus, if respondents decided to drop out at some point during the survey – e.g., upon learning the topic of the survey – all their demographic and background information would be known and I could check for differential attrition by observable characteristics such as political affiliation.

Table OA-11 regresses the probability of completing the survey on the full array of individual characteristics and treatment indicators and shows that attrition is not significantly driven by individual characteristics. Note also that overall attrition after passing just the screening questions (which ask about background info) and entering the first question that is actually about taxes (the first open-ended question) is only around 9%. Respondents who see any treatment (regardless of which version) are a little bit more likely to drop out and this is very likely because the videos take time to watch.

Importantly, there is no differential selection by political affiliation, which is also the biggest predictor of views on tax policy, as explained in the text. To see this, note the sample composition in terms of voting behavior and political party in Table I. These were not targeted dimensions (i.e., I did not impose quotas on them), and yet they are representative of the US population, suggesting that there was no differential selection into the survey. Selection based on income, age, etc. is less likely to be relevant for views.

OA-4.3 Length of the Survey and Survey Fatigue

Figure OA-10 shows the distribution of times it took respondents to complete each of the two surveys. Table OA-6 reports the average time per question, page, and block for each of the blocks of the survey, described in Section 3.

Recall that the survey has a mechanism block (the block that asks about efficiency, distributional, and fairness effect, as clearly labeled in the questionnaire) and a policy block that asks about policy views. The order of these blocks was randomized. To test for survey fatigue, Table OA-7 regresses the time spent per page in the mechanism block (column 1) and in the policy block (column 2) on the full range of individual characteristics, treatment indicators, and an indicator for whether the policy block appeared first (randomly). There is barely any effect on the time. Having seen the mechanism block first does not make respondents spend more time on it. Regardless of the order, econ majors and those who are older spend more time on each question. On the other hand, those who believe to be more knowledgeable go faster through all blocks.

A further test for survey fatigue is in Table OA-8. The outcome variable here are indicator variables equal to one if the respondent selects answers that are in the same position, e.g., always selecting the first option in the matrix format questions. Note that this is not necessarily indicative of carelessness. A respondent may genuinely think that, e.g., all margins of responses of high income earners to taxes are unlikely to occur. Indeed, as I show in the paper, respondents' responses to the mechanism block questions are predictive of their policy views. Nevertheless, if respondents start selecting the same position answer more as the survey progresses, it may be indicative of increased fatigue. In Table OA-8, I leverage again the order randomization. The questions represented in columns 1-4 are in the mechanism block. The indicator variable in the first row indicates that the policy block was (randomly) seen first; while the mechanism block was seen last. There is no effect on the prevalence of same position answer selection, except a little bit in column 2. The variables in column 5-6 are from the policy block, and again, there is no significant difference based on the order of the blocks.

Other surveys' length.

It is useful to get a sense of how long some other surveys are, including surveys that are done through other channels (e.g., face to face interviews).

Consumer Expenditure Diary Survey: It takes about 15 minutes to record daily expenditures; in addition, it takes about 25 minutes for each of the U.S. BLS's visits over the two-week period. Source [here](#).

Consumer Expenditure Interview: The average interview takes about 60 minutes. Source [here](#).

The Panel Study of Income Dynamics (PSID): In 2017, the mean questionnaire length was 85.8 minutes. Source [here](#).

Gallup World Poll: Face-to-face interviews are approximately one hour, while telephone interviews are about 30 minutes. Source [here](#).

Gallup Student Poll: The survey takes an average of 10 minutes per student to complete. Source [here](#).

The Survey of Household Economics and Decision making: The median time to complete the survey was 24 and 21 minutes in 2017 and 2018, respectively. Source [here](#).

Survey of Consumer Payment Choice: The SCPC is an approximately 30-minute online questionnaire that collects data on consumer adoption and use of bank accounts and payment instruments. Source [here](#).

Survey of Income and Program Participation (SIPP): Completing the SIPP interview takes approximately 60 minutes per adult on average. Source [here](#).

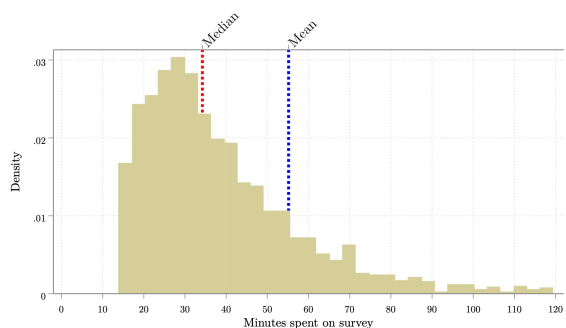
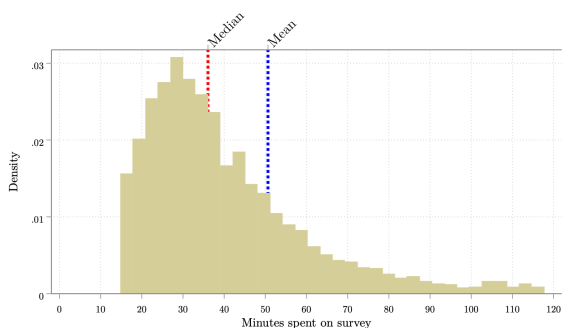
New York State Department of Labor Workforce Survey: The survey takes about 20-minute. Source [here](#).

Consumer Research (NMG consulting for the Financial Conduct Authority): The survey takes about 25 minutes and was conducted online. Source [here](#).

FIGURE OA-10: DISTRIBUTION OF TIME SPENT ON THE SURVEYS

(A) INCOME TAXATION

(B) ESTATE TAX



Notes: The figures show the distribution of the time (in minutes) spent by respondents to complete the survey for our benchmark sample (excluding the 5% fastest responses). The mean is represented by a vertical blue line, and the median by a vertical red line. Responses above two hours are also excluded from the figures.

TABLE OA-6: MINUTES SPENT PER BLOCK, PER PAGE, AND PER QUESTION

	Income			Estate		
	Block (1)	Page (2)	Question (3)	Block (4)	Page (5)	Question (6)
Open-ended Questions	7.4	1.05	1.05	6.2	1	1
Knowledge and Exposure	9.3	0.66	20 sec	9.8	0.8	21 sec
Mechanisms	5.96	0.60	19 sec	5.9	44 sec	13 sec
Policy Views	2.70	0.54	18 sec	2.3	28 sec	10 sec
Government Views	2.39	0.40	11 sec	2.4	24 sec	9 sec

Notes: The table shows how many minutes on average respondents spent per block (columns 1 and 4), per page (columns 2 and 5), and per question (columns 3 and 6) for the income and estate surveys, respectively.

TABLE OA-7: TEST FOR SURVEY FATIGUE BASED ON RANDOMIZATION OF BLOCK ORDER

	(1)	(2)
	Minutes spent per page on Mechanism block	Minutes spent per page on Policy block
Order: Policy views first	-0.01 (0.05)	0.10* (0.06)
Me	-0.08* (0.05)	-0.04 (0.06)
Women	0.06 (0.05)	-0.06 (0.06)
Redistribution T	-0.06 (0.05)	-0.05 (0.06)
Efficiency T	-0.05 (0.05)	-0.01 (0.06)
Economist T	-0.03 (0.04)	0.00 (0.05)
Female	0.02 (0.03)	0.01 (0.03)
kids	-0.03 (0.03)	0.01 (0.03)
Black	0.15** (0.06)	0.04 (0.06)
Hispanic	0.16*** (0.05)	0.10 (0.06)
Other	0.06 (0.04)	0.01 (0.05)
Age 30-49	0.04 (0.04)	0.07* (0.04)
Age 50-69	0.17*** (0.04)	0.21*** (0.04)
Middle-Income	0.04 (0.03)	-0.02 (0.04)
High-Income	0.03 (0.03)	-0.06* (0.04)
Republican	0.05* (0.03)	0.02 (0.04)
Independent and others	0.12*** (0.03)	0.06 (0.03)
College	0.00 (0.03)	-0.01 (0.03)
Economics related major	0.09** (0.04)	-0.08 (0.05)
Working	0.06 (0.07)	0.05 (0.08)
Not working	0.10 (0.07)	0.02 (0.08)
Retiree	0.08 (0.08)	-0.01 (0.09)
Knowledgeable	-0.08*** (0.03)	-0.11*** (0.03)
Upper Class (self-reported)	-0.10** (0.04)	-0.04 (0.04)
Sample Mean	0.60	0.54
Observations	2783	2783

Notes: The dependent variables are the average number of minutes spent per page on the Mechanisms (column 1) and Policy (column 2) blocks. The independent variable “Order: Policy view first” is an indicator variable equal to one if the respondent was randomly assigned to the group that saw the Policy block first, and the Mechanisms block second. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-8: TEST FOR SURVEY FATIGUE: SELECTING ANSWERS IN THE SAME POSITION

	(1)	(2)	(3)	(4)	(5)	(6)
	Behaviors high-earners	Behaviors middle class	Groups win if taxes on high-incomes ↓	Groups win if overall taxes ↑	Support ↑ taxation to fund services	Govt should be responsible for services
Order: Policy views first	0.04 (0.02)	0.08*** (0.03)	0.00 (0.03)	0.03 (0.03)	-0.01 (0.03)	-0.01 (0.02)
Women	0.05** (0.02)	0.06** (0.03)	0.05** (0.03)	0.06** (0.03)	0.02 (0.03)	0.03 (0.02)
Redistribution T	-0.00 (0.02)	0.04 (0.03)	-0.04 (0.03)	0.04 (0.03)	-0.00 (0.03)	0.03 (0.02)
Efficiency T	0.03 (0.02)	0.05* (0.03)	0.02 (0.03)	0.01 (0.03)	-0.00 (0.03)	0.01 (0.02)
Economist T	0.02 (0.02)	0.03 (0.02)	-0.01 (0.02)	0.00 (0.03)	-0.00 (0.03)	0.01 (0.02)
Female	0.03** (0.01)	0.00 (0.02)	-0.02 (0.01)	0.01 (0.02)	-0.01 (0.02)	-0.00 (0.01)
Has children	0.03* (0.01)	0.04** (0.02)	0.02 (0.02)	-0.03 (0.02)	-0.02 (0.02)	0.02* (0.01)
Black	0.01 (0.03)	0.05 (0.03)	0.01 (0.03)	0.00 (0.04)	0.04 (0.04)	0.07** (0.03)
Hispanic	0.01 (0.03)	0.03 (0.03)	0.03 (0.03)	0.02 (0.04)	0.04 (0.04)	0.03 (0.03)
Other	0.01 (0.02)	0.02 (0.02)	-0.02 (0.02)	0.00 (0.03)	0.00 (0.03)	0.07*** (0.02)
Age 30-49	0.00 (0.02)	0.01 (0.02)	0.01 (0.02)	0.04 (0.02)	0.03 (0.03)	0.01 (0.02)
Age 50-69	-0.04** (0.02)	-0.04* (0.02)	0.04** (0.03)	0.02 (0.03)	0.04 (0.03)	-0.05** (0.02)
Middle-Income	-0.02 (0.02)	-0.02 (0.02)	0.03 (0.02)	-0.02 (0.02)	-0.05** (0.02)	-0.03* (0.02)
High-Income	-0.02 (0.02)	-0.04** (0.02)	0.01 (0.02)	-0.04* (0.02)	-0.04* (0.02)	-0.04** (0.02)
Republican	-0.01 (0.02)	-0.02 (0.02)	0.17*** (0.02)	0.01 (0.02)	-0.07*** (0.02)	-0.06*** (0.02)
Independent and others	0.01 (0.01)	0.01 (0.02)	0.09*** (0.02)	0.03* (0.02)	-0.05** (0.02)	-0.03* (0.02)
College	-0.02* (0.01)	-0.04*** (0.02)	0.00 (0.02)	0.01 (0.02)	-0.00 (0.02)	-0.05*** (0.01)
Working	0.04 (0.04)	0.10** (0.04)	0.01 (0.04)	-0.00 (0.05)	0.03 (0.05)	0.09** (0.04)
Not working	0.05 (0.04)	0.12*** (0.05)	0.02 (0.04)	0.02 (0.05)	0.09 (0.05)	0.09** (0.04)
Retiree	0.04 (0.04)	0.14*** (0.05)	0.03 (0.05)	0.01 (0.05)	0.06 (0.06)	0.13*** (0.04)
Sample Mean	0.10	0.16	0.15	0.20	0.26	0.12
Observations	2439	2439	2439	2439	2439	2439

Notes: The dependent variables are indicator variables equal to one if: *Behaviors rich people*: the respondent selects answers that are in a same position in the matrix format questions shown in Table III about the behaviors of rich people should taxes increase; *Behaviors middle class*: the respondent selects answers that are in a same position in the matrix format questions shown in Table III about the behaviors of middle class should taxes increase; *Groups win if taxes on high-incomes ↓*: the respondent selects answers that are in a same position in the matrix format questions shown in Table OA-21 about whether groups would mostly win if taxes on high-incomes were cut; *Groups win if overall taxes ↑*: the respondent selects answers that are in a same position in the matrix format questions shown in Table OA-21 about whether groups would mostly win if overall taxes were increased; *Support ↑ taxation to fund services*: the respondent selects answers that are in a same position in the matrix format questions shown in Figure OA-37 about whether they would increase spending and taxation on the services listed; *Govt should be responsible for services*: the respondent selects answers that are in a same position in the matrix format questions shown in Table OA-41 about whether they think government should be responsible for the services listed. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-9: ABILITY OF COVARIATES TO PREDICT TREATMENT STATUS IN THE IN-COME TAX SURVEY

	Redistribution T	Efficiency T	Economist T
Female	-0.02 (0.01)	0.01 (0.01)	0.01 (0.02)
Has children	-0.01 (0.01)	-0.01 (0.01)	0.02 (0.02)
Black	-0.04 (0.03)	-0.06** (0.03)	0.02 (0.04)
Hispanic	-0.00 (0.03)	-0.00 (0.03)	-0.00 (0.04)
Age 30-49	-0.01 (0.02)	-0.01 (0.02)	0.00 (0.02)
Age 50-69	-0.04* (0.02)	-0.00 (0.02)	-0.03 (0.03)
Middle-Income	-0.03 (0.02)	0.02 (0.02)	-0.05** (0.02)
High-Income	0.00 (0.02)	0.03 (0.02)	-0.05** (0.02)
Republican	-0.01 (0.02)	0.03* (0.02)	-0.03 (0.02)
Independent and others	-0.01 (0.02)	0.02 (0.02)	-0.01 (0.02)
College	0.00 (0.01)	-0.03** (0.01)	0.00 (0.02)
Economics related major	0.01 (0.02)	0.01 (0.02)	-0.00 (0.03)
Working	0.05 (0.04)	0.02 (0.04)	0.04 (0.05)
Not working	0.03 (0.04)	0.04 (0.04)	-0.00 (0.05)
Retiree	0.08* (0.04)	-0.00 (0.04)	0.01 (0.05)
Self reported knowledge	0.00 (0.01)	0.02 (0.01)	-0.02 (0.02)
Upper Class (self-reported)	-0.03 (0.02)	0.02 (0.02)	0.03 (0.03)
Observations	2783	2783	2783

Notes: The table shows results from the regressions of an indicator variable equal to one if the respondent was randomly assigned to the video treatment course indicated in the column on individual socio-demographic characteristics. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-10: ABILITY OF COVARIATES TO PREDICT TREATMENT STATUS IN THE ESTATE TAX SURVEY

	Redistribution T	Efficiency T	Economist T
Female	0.01 (0.02)	-0.01 (0.02)	0.01 (0.02)
Has children	-0.00 (0.02)	0.03* (0.02)	-0.01 (0.02)
Black	0.05 (0.03)	0.05 (0.03)	0.01 (0.04)
Hispanic	0.04 (0.03)	-0.02 (0.03)	-0.08** (0.04)
Age 30-49	-0.01 (0.02)	-0.01 (0.02)	0.01 (0.03)
Age 50-69	-0.01 (0.02)	-0.01 (0.02)	0.02 (0.03)
Middle-Income	-0.01 (0.02)	0.01 (0.02)	0.01 (0.03)
High-Income	-0.01 (0.02)	0.00 (0.02)	0.02 (0.03)
Republican	-0.00 (0.02)	0.01 (0.02)	0.04* (0.02)
Independent and others	0.00 (0.02)	0.00 (0.02)	0.04* (0.02)
College	-0.02 (0.02)	0.02 (0.02)	-0.03 (0.02)
Economics related major	0.01 (0.03)	-0.02 (0.03)	0.04 (0.03)
Working	-0.03 (0.04)	-0.02 (0.04)	-0.08* (0.05)
Not working	-0.03 (0.04)	-0.02 (0.04)	-0.09* (0.05)
Retiree	-0.04 (0.04)	-0.01 (0.04)	-0.12** (0.05)
Self reported knowledge	0.02 (0.02)	-0.01 (0.02)	0.01 (0.02)
Upper Class (self-reported)	-0.05** (0.02)	0.04 (0.02)	-0.01 (0.03)
Observations	2360	2360	2360

Notes: See the notes to table OA-9. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-11: ATTRITION

	Respondents that agreed to participate		Respondents that learned the topic of the surveys		Respondents that passed the treatments' randomization point	
	Income Tax (1)	Estate Tax (2)	Income Tax (3)	Estate Tax (4)	Income Tax (5)	Estate Tax (6)
Redistribution T	-0.03** (0.02)	-0.03* (0.02)	-0.03* (0.02)	-0.03* (0.02)	-0.03* (0.02)	-0.03* (0.02)
Efficiency T	-0.03** (0.02)	-0.02 (0.02)	-0.03** (0.02)	-0.02 (0.02)	-0.03** (0.02)	-0.02 (0.02)
Economist T	-0.06*** (0.01)	-0.06*** (0.01)	-0.06*** (0.01)	-0.06*** (0.01)	-0.06*** (0.01)	-0.06*** (0.01)
Missing treatment video	-0.92*** (0.02)	-0.93*** (0.02)	-0.92*** (0.04)	-0.93*** (0.04)		
Female	0.02* (0.01)	-0.04*** (0.01)	0.02* (0.01)	-0.04*** (0.01)	0.02* (0.01)	-0.05*** (0.01)
Missing gender	0.01 (0.15)	-0.00 (0.12)				
Has children	-0.00 (0.01)	-0.01 (0.01)	-0.00 (0.01)	-0.01 (0.01)	-0.00 (0.01)	-0.01 (0.01)
Has children missing	0.00 (0.09)	-0.01 (0.07)				
Age 30-49	0.02 (0.01)	-0.00 (0.01)	0.02 (0.01)	0.00 (0.02)	0.02 (0.01)	0.00 (0.02)
Age 50-69	-0.02 (0.01)	-0.01 (0.01)	-0.02 (0.02)	-0.01 (0.02)	-0.02 (0.02)	-0.01 (0.02)
Missing age group	-0.00 (0.08)	-0.01 (0.05)				
Middle-Income	-0.00 (0.01)	0.01 (0.01)	-0.00 (0.01)	0.02 (0.01)	-0.00 (0.01)	0.02 (0.01)
High-Income	0.02 (0.01)	0.03** (0.01)	0.02 (0.01)	0.03** (0.01)	0.02 (0.01)	0.03** (0.01)
Missing income group	0.01 (0.10)	-0.01 (0.09)				
Republican	-0.01 (0.01)	-0.01 (0.01)	-0.01 (0.01)	-0.01 (0.01)	-0.01 (0.01)	-0.02 (0.01)
Independent and others	-0.02* (0.01)	-0.02 (0.01)	-0.02* (0.01)	-0.02 (0.01)	-0.02* (0.01)	-0.02 (0.01)
Missing political affiliation	-0.00 (0.06)	-0.01 (0.06)				
Working	-0.01 (0.03)	-0.02 (0.02)	-0.01 (0.03)	-0.03 (0.03)	-0.01 (0.03)	-0.02 (0.03)
Not working	0.02 (0.03)	-0.01 (0.03)	0.02 (0.03)	-0.02 (0.03)	0.02 (0.03)	-0.01 (0.03)
Retiree	-0.01 (0.03)	-0.01 (0.03)	-0.01 (0.03)	-0.03 (0.03)	-0.01 (0.03)	-0.02 (0.03)
Missing employment status	-0.00 (0.12)	-0.03 (0.12)				
4-year college degree	0.04*** (0.01)	-0.00 (0.01)	0.04*** (0.01)	0.00 (0.01)	0.04*** (0.01)	-0.00 (0.01)
Missing education	0.01 (0.13)	0.01 (0.12)				
Observations	3635	3089	3301	2781	3245	2719

Notes: The dependent variable is an indicator variable equal to one if the respondent completed the income and estate tax surveys. The sample includes only respondents who progressed at least to the point where the randomization into treatment videos happened. Columns 1 and 2 include all the respondents that agreed to participate in the surveys; columns 3 and 4 include all the respondents that passed the background block and saw the open-ended questions thus learning the topic of the survey; columns 5 and 6 include all the respondents that passed the point where the randomization in treatment and control groups happened. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

For the income survey, 3,825 respondents land on our consent page. 3,635 respondents agreed to participate in the survey and pass the consent page, of which 19% did not finish. 190 respondents do not agree to participate in the survey. Out of the ones that did not finish 47% drop out before the first open-ended question, i.e., before learning the topic of the survey. 53% drop out after. Thus, overall, 9% of those that agree to take the survey drop out before learning the topic and 10% of those that agree to take the survey drop out after learning the topic. For the estate tax survey, 3,226 respondents land on our consent page. 3,089 respondents agree to participate in the survey and pass the consent page, of which 20% did not finish. 137 respondents do not agree to participate in the survey. Out of the ones that did not finish 50% drop out before the first open-ended question, i.e., before learning the topic of the survey. 50% drop out after. Thus, overall, 10% of those that agree to take the survey drop out before learning the topic and 10% of those that agree to take the survey drop out after learning the topic.

OA-4.4 Data to Assess Sample Representativeness

To compute the population characteristics in Table I, we use the IPUMS-CPS, ASEC data from March 2019 (Flood et al., 2020). We construct variables and categories that are as comparable as possible between our sample data and the population statistics. The shares computed are based on the following IPUMS-CPS, ASEC data:

- **Age bracket:** AGE variable divided in brackets
- **Household income bracket:** FTOTVAL variable divided in brackets
- **Education:** EDUC variable split into categories as follows
 - High School or Less:** “none or preschool,” “grades 1, 2, 3, or 4,” “grades 5 or 6,” “grades 7 or 8,” “grade 9,” “grade 10,” “grade 11,” “12th grade, no diploma.”
 - 4-Year College or More:** “bachelor’s degree,” “master’s degree,” “professional school degree,” “doctorate degree.”
 - Other:** “Some college but no degree,” “associate’s degree, occupational/vocational,” “associate’s degree, academic program.”
- **Employment:** the variable is built as follows
 - Self-Employed:** self-employed during the current or previous week.
 - Employed:** EMPSTAT is “armed forces,” “at work,” “has job, not at work last week” but CLASSWKR is not “unpaid family worker.”
 - Unemployed:** EMPSTAT is “unemployed, experienced worker,” “unemployed, new worker” and CLASSWKR not “self-employed, not incorporated,” “self-employed, incorporated,” “unpaid family worker.”
- **Marital status:**
 - Married:** MARST is “married, spouse present,” “married, spouse absent.”
 - Not Married:** MARST is “separated,” “divorced,” “widowed,” “never married/single.”
- **Race and ethnicity:**
 - Black/African-American:** RACE = “black”, HISPAN=“not hispanic.”
 - White:** RACE = “white”, HISPAN=“not hispanic.”
 - Asian/Asian-American:** RACE = “asian”, HISPAN=“not hispanic.”
 - Hispanic/Latino:** HISPAN is not equal to “not hispanic.”

For party affiliation, data is taken from Gallup (2019). In particular, the question asked was “*In politics, as of today, do you consider yourself a Republican, a Democrat or an independent?*.” The share of “Independent” respondents in the samples is computed aggregating the “Independent” and the “Non-affiliated.” The Pew Research Center (2019) states that “most independents are not all that ‘independent’ politically. And the small share of Americans who are truly independent – less than 10% of the public has no partisan leaning – stand out for their low level of interest in politics.” 2% of the respondents in both surveys report their political affiliation to be “Other.” Finally, the data for the 2016’s Presidential election were taken from Leip (2019).

OA-5 Experimenter Demand Effects

Recent empirical evidence that explicitly designs surveys to test for experimenter demand effects (hereafter, EDE) suggests that it may be of limited quantitative importance (de Quidt et al. (2018); Mummolo and Peterson (2019); Zizzo (2010)). Haaland et al. (2021) suggest many of the following techniques to deal with EDE, which I have tried to implement already at the survey design stage.

First, anonymity is one way to minimize EDE, because there is no social pressure. Respondents are entirely anonymous and taking the survey at home, on their computers or phones, with full privacy.

Second, incentivized answers could help motivate respondents to answer accurately. In the present two surveys respondents were randomly incentivized for all questions which have an accurate answer (all the “Knowledge” section questions). It is not possible to incentivize them for questions related to attitudes and views, as those do not have an accurate answer.

Third, field outcomes, i.e., real outcomes are desirable. This is why I have the willingness to pay question, which asks people whether they would be willing to forfeit part of their potential lottery gains in exchange of the accurate answers to all knowledge questions (see the full questionnaire in Section OA-2).

Fourth, the survey questions themselves have a neutral framing. The mechanism and policy questions are asked intentionally using formulations that are symmetric (“Do you agree or disagree..?” “Do you support or oppose..?”) so that there is no prevalence given to one direction over another. The questions themselves are thus not likely to carry any information on what the experimenter’s views or goals are. In addition, the purpose of the survey is not clear (and, in fact, the purpose is to truly understand many aspects of how people reason about taxes, not only the favorable or unfavorable parts!). This is because respondents are walked through multiple different blocks that have different foci: the open-ended questions; the factual knowledge questions, the efficiency costs, the perceived gains and losses, and only at the end views on policies. It is hard to perceive these as being systematically in favor or against taxes for instance.

Fifth, it is often useful to obfuscate the information provision so that it is not clear what the actual main “treatment” is. In this case, at several points before the actual treatment videos, respondents are given explanations and information. For instance, I explain to them what an average tax rate is.

Sixth, it is a good idea to measure beliefs about the study purpose. I do this at the end of the survey by asking respondents about whether they perceived the survey to be either left-wing biased, right-wing biased, or not biased. Table OA-12 shows the shares of respondents who think the survey was biased or unbiased, condition on being in the control group or one of the other three treatment branches. The shares of respondents who thought that either survey was biased is not large. For instance, in the income tax survey, 15% thought it was left-wing biased, 5% that it is right-wing biased, and 80% that it was not biased either way. In the control group, these shares are 17%, 13%, and 4%. In the redistribution treatment, 21% felt some left-wing bias and 5% some right-wing bias. In the efficiency treatment, 11% thought there was some left-wing bias and 10% that there was some right-wing bias. In the Economist treatment, these shares are 16% and 6%.

Table OA-13 suggests that the major predictor of perceiving the survey as being left-wing bias is being Republican, which makes sense. This suggests that the content appears to be left-wing to those who are more right-wing. On the other hand, political affiliation is not a predictor of whether a respondent considered the survey to be right-wing biased. College-educated respondents were more likely to consider the survey biased overall, but equally so in terms of right-wing or left-wing bias. Those with an economics degree were less likely to consider the survey right-wing biased. Women were less likely to consider the survey biased overall (either left- or right-wing).

Furthermore, the videos’ impacts on Democrats and Republicans were quite similar, especially on their policy views (see the results in Tables OA-16 – OA-36). This is despite the fact just mentioned, namely that

TABLE OA-12: DID THE SURVEY FEEL BIASED CONDITIONAL ON TREATMENT?

Income Tax Survey					
	No Treatment	Redistribution T	Efficiency T	Economist T	Total
No, it did not feel biased	82.6%	73.9%	79.3%	77.7%	79.9%
Yes, it felt left-wing biased	13.1%	21.5%	11.1%	16.6%	14.8%
Yes, it felt right-wing biased	4.3%	4.6%	9.6%	5.7%	5.4%
Total	100%	100%	100%	100%	100%

Estate Tax Survey					
	No Treatment	Redistribution T	Efficiency T	Economist T	Total
No, it did not feel biased	78.8%	73.6%	71.4%	71.1%	74.5%
Yes, it felt left-wing biased	15.2%	19.5%	19.7%	22.7%	18.6%
Yes, it felt right-wing biased	6.8%	7%	9%	5.7%	6.2%
Total	100%	100%	100%	100%	100%

Notes: The table reports the share of respondents reporting that the survey did not feel biased, felt left-wing biased, or felt right-wing biased conditional on the video treatment branch in which they were randomized.

the strongest predictor of perceived left-wing bias is being Republican. This suggests that the perceived bias by some Republicans nevertheless did not lead to heterogeneous treatment effects on policy views and that people are not affected by this perceived bias. In summary, those respondents who thought the purpose of the study was in line with a left wing vs. right wing agenda had the same response.

Finally, note that one proposed solution is to do an “obfuscated follow-up,” whereby respondents are asked the same outcome questions some time later, in a way that does not make it clear that the original and follow up surveys are done by the same entity. This is a great approach when a topic is less common in the daily life. In the case of taxes, there are constant news and changes in information which means that a clean follow-up is very difficult to do.

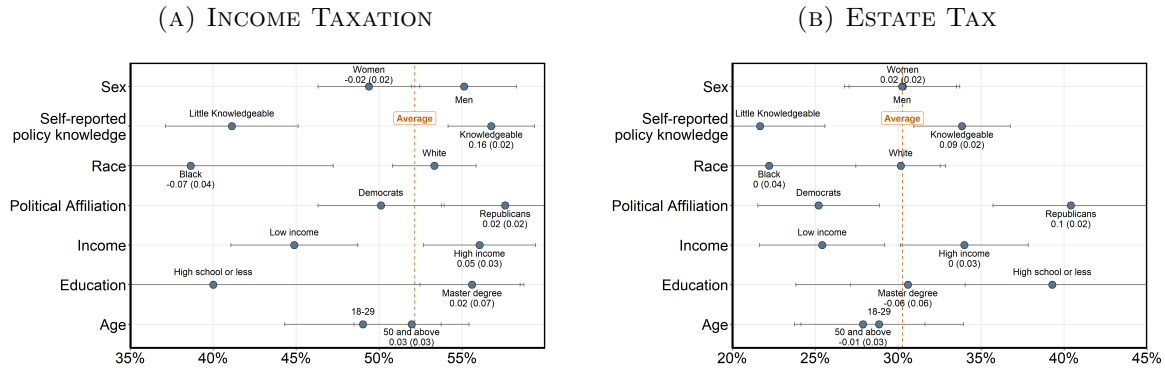
TABLE OA-13: DETERMINANTS OF FEELING THAT THE SURVEY WAS LEFT-WING OR RIGHT-WING BIASED

	Left-wing biased	Right-wing biased
Redistribution T	0.09*** (0.02)	-0.00 (0.01)
Efficiency T	0.02 (0.02)	0.03*** (0.01)
Economist T	0.08*** (0.01)	0.00 (0.01)
Republican	0.17*** (0.01)	-0.01 (0.01)
Independent and others	0.10*** (0.01)	-0.01 (0.01)
Female	-0.04*** (0.01)	-0.01** (0.01)
Has children	-0.01 (0.01)	0.01 (0.01)
Black	-0.03 (0.02)	0.02 (0.01)
Hispanic	-0.01 (0.02)	0.05*** (0.01)
Age 30-49	-0.00 (0.01)	-0.01 (0.01)
Age 50-69	0.01 (0.02)	-0.03** (0.01)
Middle-Income	0.01 (0.01)	0.00 (0.01)
High-Income	0.06*** (0.01)	0.01 (0.01)
College	0.06*** (0.01)	0.03*** (0.01)
Economics related major	0.01 (0.02)	-0.03*** (0.01)
Working	0.02 (0.03)	0.01 (0.02)
Not working	0.01 (0.03)	-0.01 (0.02)
Retiree	0.02 (0.03)	0.02 (0.02)
Self reported knowledge	0.04*** (0.01)	0.01 (0.01)
Upper Class (self-reported)	0.00 (0.02)	0.01 (0.01)
Control Group Mean	0.13	0.06
Observations	5140	5140

Notes: The dependent variables are indicators equal to one if the respondents answered that the survey felt left-wing biased (column 1) or right-wing biased (column 2). Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

OA-6 Tables and Figures

FIGURE OA-11: SHARE OF RESPONDENTS WHO FEEL PERSONALLY AFFECTED BY THE POLICY



Notes: The figure shows, for each survey, the share of respondents who feel personally affected by the policy, with a confidence interval of 90%. Panel A: *Do you feel that U.S. federal income tax policy has important direct effects on your own life?*; Panel B: *Do you feel personally affected by the federal estate tax?* Coefficients are based on a linear regression that controls for sex, age, race, income, children, education, economics major, self-reported policy knowledge, employment status, political affiliation and perceived social class. Omitted categories: Low income, Age 18-29, Democrat, Student, Less than high school. Standard errors in parenthesis. Table OA-14 presents the regression analysis.

TABLE OA-14: SHARE OF RESPONDENTS WHO FEEL PERSONALLY AFFECTED BY THE POLICY

	Income Tax (1)	Estate Tax (2)
Female	-0.03 (0.02)	0.02 (0.02)
Has children	0.06*** (0.02)	0.04* (0.02)
Black	-0.07 (0.04)	0.00 (0.04)
Hispanic	0.01 (0.04)	0.04 (0.04)
Republican	0.02 (0.02)	0.10*** (0.02)
Independent and others	-0.01 (0.02)	0.01 (0.02)
Age 30-49	0.02 (0.03)	-0.03 (0.03)
Age 50-69	-0.00 (0.03)	-0.05* (0.03)
Middle-Income	0.10*** (0.03)	0.00 (0.03)
High-Income	0.07*** (0.02)	0.01 (0.03)
College	0.04** (0.02)	0.01 (0.02)
Economics related major	-0.04 (0.03)	0.02 (0.03)
Self reported knowledge	0.16*** (0.02)	0.09*** (0.02)
Upper Class (self-reported)	-0.05* (0.03)	0.06** (0.03)
Descriptive statistics:		
Control Mean	0.52	0.33
Observations	2783	2358

Notes: See the notes to Figure OA-11 for details on the question formulation and outcome variable definition. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

OA-6.1 Reasoning about Taxes: Efficiency, Distribution, and Fairness

TABLE OA-15: PERCEIVED BEHAVIORAL RESPONSE TO INCOME TAXATION

	Evade Taxes		Work less		Stop working		Spouse stop working		Move state		Be less entrepreneurial	
	High earners	Middle class	High earners	Middle class	High earners	Middle class	High earners	Middle class	High earners	Middle class	High earners	Middle class
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Panel A: Personal characteristics												
Republican	-0.04*	0.08***	0.14***	0.14***	0.09***	0.11***	0.13***	0.13***	0.10***	0.17***	0.18***	0.19***
	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)
Independent and others	0.00	0.08***	0.06***	0.05**	0.03	0.03	0.05**	0.07***	0.07***	0.09***	0.09***	0.10***
	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)
Female	-0.05***	-0.09***	0.00	0.01	-0.01	-0.00	0.01	0.01	-0.05***	0.02	-0.01	0.00
	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)
Has children	0.02	0.02	0.06***	0.08***	0.07***	0.08***	0.10***	0.09***	0.03*	-0.00	0.07***	0.08***
	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)
Black	0.04	0.06	0.17***	0.11***	0.20***	0.09**	0.11***	0.11***	0.09**	0.11***	0.10**	0.09**
	(0.03)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)
Hispanic	-0.04	0.02	0.03	0.04	0.02	0.02	-0.01	0.02	0.03	0.05	0.06	0.07*
	(0.03)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.03)	(0.04)	(0.04)	(0.04)
Age 30-49	-0.01	-0.02	-0.06**	-0.06**	-0.06**	-0.04*	-0.03	-0.05*	-0.05**	-0.04*	-0.03	-0.04*
	(0.02)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.02)	(0.02)	(0.03)	(0.03)
Age 50-69	-0.02	-0.02	-0.13***	-0.11***	-0.12***	-0.13***	-0.08***	-0.11***	-0.10***	-0.11***	-0.06**	-0.12***
	(0.02)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.02)	(0.03)	(0.03)	(0.03)
Middle-Income	0.01	-0.02	-0.02	0.00	-0.02	-0.01	-0.03	-0.02	0.02	0.00	-0.03	-0.02
	(0.02)	(0.02)	(0.03)	(0.02)	(0.02)	(0.02)	(0.03)	(0.02)	(0.02)	(0.02)	(0.03)	(0.03)
High-Income	0.02	-0.00	-0.04	-0.03	-0.01	-0.02	-0.03	-0.04*	-0.02	-0.00	-0.04*	-0.02
	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)
College	-0.02	-0.04*	-0.04*	-0.04**	-0.01	-0.05**	0.00	-0.01	-0.01	-0.02	-0.01	-0.03
	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)
Economics related major	-0.02	-0.01	-0.07**	-0.06*	-0.08***	-0.08**	-0.03	-0.06*	-0.02	-0.09***	0.01	-0.03
	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)
Working	-0.07*	-0.08	-0.01	0.02	0.07	0.09*	0.05	-0.00	-0.01	0.02	0.04	0.07
	(0.04)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)	(0.04)	(0.05)	(0.05)	(0.05)
Not working	-0.07	-0.09	-0.03	0.01	0.08	0.10*	-0.00	-0.03	-0.01	0.02	0.02	0.08
	(0.04)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)
Retiree	-0.08	-0.12**	-0.06	-0.03	0.03	0.03	-0.00	-0.05	-0.01	0.01	0.00	0.03
	(0.05)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.05)	(0.06)	(0.06)	(0.06)
Self reported knowledge	0.06***	0.05**	0.05**	0.02	0.07***	0.02	0.01	0.00	0.04**	0.03*	0.04**	0.03
	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)
Upper Class (self-reported)	0.00	0.00	0.00	0.02	0.02	0.01	0.01	0.02	-0.00	0.01	-0.01	-0.03
	(0.02)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.02)	(0.03)	(0.03)	(0.03)
Panel B: Video treatment effects												
Redistribution T	0.00	0.04	-0.02	0.06*	-0.01	0.06**	-0.04	0.07**	-0.02	0.04	-0.03	0.08**
	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)
Efficiency T	0.08***	0.07**	0.16***	0.27***	0.08**	0.17***	0.14***	0.20***	0.04	0.12***	0.14***	0.19***
	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)
Economist T	0.06***	0.05*	0.17***	0.28***	0.04	0.17***	0.12***	0.22***	0.04*	0.11***	0.15***	0.18***
	(0.02)	(0.03)	(0.03)	(0.03)	(0.02)	(0.02)	(0.03)	(0.03)	(0.02)	(0.02)	(0.03)	(0.03)
Panel C: Descriptive statistics												
Control mean	0.80	0.60	0.48	0.39	0.33	0.28	0.43	0.32	0.78	0.64	0.50	0.45
Observations	2782	2782	2783	2781	2781	2781	2783	2781	2783	2782	2782	2782

Notes: The dependent variables in columns 1-12 are indicator variables equal to one if the respondent thinks that the extent to which an increase in the federal personal income tax would encourage the middle class or the richest people in the economy towards the listed behavior ranges from a moderate amount to a great deal. Regressions in all panels include controls for sex, age, race, income class, having children, education, having an economics-related major, employment status, self-reported policy knowledge, self-reported social class, political affiliation, and dummies for all treatments. Regressions in all panels omit indicator variables for democrat, white, age 18-29, low-income, student, while the coefficients on the indicator variable for other races are not shown. Panel A reports the effects of various socio-demographic covariates. Panel B reports the treatment effects of the video courses relative to the omitted category (*no video*). The row “Control mean” reports the mean of the dependent variables for respondents who did not see any video courses. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-16: PERCEIVED BEHAVIORAL RESPONSE TO INCOME TAXATION: HETEROGENEOUS TREATMENT EFFECTS

	Evade Taxes		Work less		Stop working		Spouse stop working		Move state		Be less entrepreneurial	
	High earners	Middle class	High earners	Middle class	High earners	Middle class	High earners	Middle class	High earners	Middle class	High earners	Middle class
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Panel A: Gender												
Redistribution T	-0.01 (0.03)	0.02 (0.04)	-0.06 (0.04)	0.01 (0.04)	-0.01 (0.04)	0.03 (0.04)	-0.06 (0.04)	0.04 (0.04)	-0.02 (0.04)	-0.01 (0.04)	-0.08* (0.04)	0.01 (0.04)
Efficiency T	0.05 (0.04)	0.06 (0.04)	0.13*** (0.04)	0.23*** (0.04)	0.08** (0.04)	0.12*** (0.04)	0.11** (0.04)	0.18*** (0.04)	0.04 (0.04)	0.10** (0.04)	0.11** (0.04)	0.16*** (0.04)
Economist T	0.02 (0.03)	-0.02 (0.03)	0.10*** (0.03)	0.19*** (0.03)	-0.01 (0.03)	0.08** (0.03)	0.08** (0.03)	0.14*** (0.03)	0.03 (0.03)	0.07** (0.03)	0.10*** (0.03)	0.12*** (0.03)
Female	-0.08*** (0.02)	-0.13*** (0.03)	-0.05* (0.03)	-0.06** (0.03)	-0.03 (0.03)	-0.07*** (0.03)	-0.03 (0.03)	-0.05* (0.03)	-0.05** (0.02)	-0.02 (0.03)	-0.06** (0.03)	-0.05** (0.03)
Redistribution T × Female	0.03 (0.05)	0.03 (0.06)	0.08 (0.06)	0.09 (0.06)	-0.01 (0.06)	0.06 (0.06)	0.04 (0.06)	0.05 (0.06)	-0.01 (0.05)	0.11** (0.05)	0.11* (0.06)	0.14** (0.06)
Efficiency T × Female	0.04 (0.05)	0.02 (0.06)	0.06 (0.06)	0.09 (0.06)	-0.01 (0.06)	0.10* (0.06)	0.07 (0.06)	0.04 (0.06)	-0.01 (0.05)	0.04 (0.05)	0.07 (0.06)	0.05 (0.06)
Economist T × Female	0.09** (0.04)	0.14*** (0.04)	0.13*** (0.04)	0.17*** (0.04)	0.10** (0.04)	0.18*** (0.04)	0.09** (0.04)	0.16*** (0.04)	0.01 (0.04)	0.07* (0.04)	0.09** (0.05)	0.12*** (0.05)
Panel B: Political affiliation												
Redistribution T	-0.00 (0.04)	0.10* (0.05)	-0.12** (0.05)	0.06 (0.05)	-0.09* (0.05)	0.03 (0.05)	-0.16*** (0.05)	0.03 (0.05)	-0.01 (0.04)	0.07 (0.05)	-0.03 (0.05)	0.06 (0.05)
Efficiency T	0.01 (0.05)	-0.03 (0.05)	0.10* (0.05)	0.22*** (0.05)	-0.00 (0.05)	0.14*** (0.05)	0.08 (0.05)	0.11** (0.05)	0.06 (0.05)	0.08 (0.05)	0.10* (0.06)	0.05 (0.05)
Economist T	0.07** (0.03)	0.02 (0.04)	0.16*** (0.04)	0.27*** (0.04)	0.03 (0.04)	0.15*** (0.04)	0.09** (0.04)	0.19*** (0.04)	0.08** (0.03)	0.12*** (0.04)	0.14*** (0.04)	0.18*** (0.04)
Republican	-0.05* (0.03)	0.06* (0.03)	0.11*** (0.03)	0.13*** (0.03)	0.06* (0.03)	0.09*** (0.03)	0.08** (0.03)	0.09*** (0.03)	0.12*** (0.03)	0.17*** (0.03)	0.17*** (0.03)	0.17*** (0.03)
Independent and others	-0.01 (0.03)	0.08** (0.03)	0.03 (0.03)	0.03 (0.03)	-0.01 (0.03)	0.02 (0.03)	0.01 (0.03)	0.04 (0.03)	0.09*** (0.03)	0.09*** (0.03)	0.08** (0.03)	0.07** (0.03)
Redistribution T × Republican	-0.05 (0.06)	-0.13* (0.07)	0.13* (0.07)	-0.02 (0.07)	0.11 (0.07)	0.03 (0.07)	0.17** (0.07)	0.00 (0.07)	-0.04 (0.06)	-0.09 (0.07)	0.01 (0.07)	0.00 (0.07)
Redistribution T × Independent and others	0.06 (0.06)	-0.05 (0.07)	0.18*** (0.07)	0.02 (0.07)	0.14** (0.07)	0.07 (0.07)	0.19*** (0.07)	0.10 (0.07)	0.02 (0.06)	0.02 (0.07)	-0.00 (0.07)	0.05 (0.07)
Efficiency T × Republican	0.11* (0.06)	0.16** (0.07)	0.09 (0.07)	0.06 (0.07)	0.10 (0.07)	0.07 (0.07)	0.09 (0.07)	0.17** (0.07)	0.01 (0.06)	0.06 (0.07)	0.06 (0.07)	0.20*** (0.07)
Efficiency T × Independent and others	0.06 (0.06)	0.11 (0.07)	0.07 (0.07)	0.08 (0.07)	0.12* (0.07)	0.02 (0.07)	0.08 (0.07)	0.09 (0.07)	-0.09 (0.06)	0.05 (0.07)	0.06 (0.07)	0.19*** (0.07)
Economist T × Republican	0.00 (0.05)	0.10* (0.06)	0.02 (0.06)	-0.00 (0.06)	0.03 (0.05)	0.04 (0.05)	0.06 (0.06)	0.06 (0.05)	-0.06 (0.05)	0.01 (0.05)	0.00 (0.06)	-0.01 (0.06)
Economist T × Independent and others	-0.01 (0.04)	-0.00 (0.05)	-0.00 (0.05)	0.03 (0.05)	0.01 (0.05)	0.02 (0.05)	0.05 (0.05)	0.02 (0.05)	-0.06 (0.05)	-0.02 (0.05)	0.04 (0.05)	0.01 (0.05)
Male control mean	0.84	0.66	0.50	0.40	0.33	0.31	0.42	0.32	0.80	0.63	0.52	0.46
Observations	2782	2782	2783	2781	2781	2781	2783	2781	2783	2782	2782	2782

Notes: See the notes to Table OA-15. Panel A reports the treatment effects of the video course interacted with the respondent's gender. Panel B reports the treatment effects of the video courses interacted with the respondent's political affiliation. The full set of controls is included but not shown. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-17: PERCEIVED BEHAVIORAL RESPONSE TO ESTATE TAX

	Evade Taxes		Work less		Stop working		Spouse stop working		Move state		Be less entrepreneurial		Save Less	
	Wealthy	Young	Wealthy	Young	Wealthy	Young	Wealthy	Young	Wealthy	Young	Wealthy	Young	Wealthy	Young
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Panel A: Personal characteristics														
Republican	-0.01 (0.02)	0.01 (0.02)	0.06** (0.02)	0.08*** (0.03)	0.00 (0.03)	0.03 (0.03)	0.03 (0.03)	0.09*** (0.03)	0.04** (0.02)	0.07*** (0.02)	0.06** (0.03)	0.14*** (0.03)	0.05* (0.02)	0.07*** (0.03)
Independent and others	0.01 (0.02)	0.01 (0.02)	-0.01 (0.02)	0.01 (0.02)	-0.03 (0.02)	-0.00 (0.02)	-0.03 (0.02)	0.04 (0.02)	0.04* (0.02)	0.05** (0.02)	0.01 (0.02)	0.06** (0.02)	-0.00 (0.02)	0.00 (0.02)
Female	-0.03* (0.02)	-0.02 (0.02)	-0.03* (0.02)	-0.02 (0.02)	-0.07*** (0.02)	-0.04** (0.02)	-0.06*** (0.02)	-0.03 (0.02)	-0.07*** (0.02)	-0.00 (0.02)	-0.03 (0.02)	-0.01 (0.02)	-0.02 (0.02)	-0.01 (0.02)
Has children	0.02 (0.02)	0.04** (0.02)	0.03 (0.02)	0.06*** (0.02)	0.05** (0.02)	0.05** (0.02)	0.07*** (0.02)	0.07*** (0.02)	-0.00 (0.02)	0.02 (0.02)	0.04** (0.02)	0.06*** (0.02)	0.00 (0.02)	0.06*** (0.02)
Black	-0.02 (0.03)	0.03 (0.04)	0.05 (0.04)	0.04 (0.04)	0.04 (0.04)	0.09** (0.04)	0.02 (0.04)	0.06 (0.04)	-0.01 (0.04)	0.04 (0.04)	0.01 (0.04)	0.03 (0.04)	0.01 (0.04)	-0.01 (0.04)
Hispanic	0.04 (0.03)	0.06 (0.04)	0.05 (0.04)	0.05 (0.04)	-0.02 (0.04)	0.03 (0.04)	0.04 (0.04)	0.07* (0.04)	0.01 (0.03)	-0.01 (0.04)	0.03 (0.04)	0.03 (0.04)	0.02 (0.04)	-0.01 (0.04)
Age 30-49	0.00 (0.02)	-0.01 (0.03)	-0.03 (0.03)	-0.05 (0.03)	-0.03 (0.03)	-0.04 (0.03)	-0.00 (0.03)	-0.03 (0.03)	-0.02 (0.02)	-0.05* (0.03)	-0.04 (0.03)	-0.09*** (0.03)	-0.01 (0.03)	-0.07** (0.03)
Age 50-69	-0.02 (0.02)	-0.00 (0.03)	-0.11*** (0.03)	-0.14*** (0.03)	-0.07** (0.03)	-0.14*** (0.03)	-0.09*** (0.03)	-0.11*** (0.03)	-0.10*** (0.03)	-0.09*** (0.03)	-0.15*** (0.03)	-0.15*** (0.03)	-0.05 (0.03)	-0.07** (0.03)
Middle-Income	-0.01 (0.02)	-0.01 (0.02)	-0.03 (0.03)	-0.06** (0.03)	-0.06** (0.03)	-0.04* (0.03)	-0.04 (0.03)	-0.06** (0.03)	-0.01 (0.02)	0.00 (0.03)	-0.01 (0.03)	0.00 (0.03)	-0.01 (0.03)	-0.01 (0.03)
High-Income	0.00 (0.02)	0.00 (0.02)	-0.03 (0.03)	-0.06** (0.03)	-0.05* (0.03)	-0.01 (0.03)	-0.04 (0.03)	-0.04* (0.03)	0.04 (0.02)	0.03 (0.03)	-0.01 (0.03)	-0.02 (0.03)	-0.00 (0.03)	0.01 (0.03)
College	0.00 (0.02)	0.00 (0.02)	-0.06** (0.02)	-0.04* (0.02)	-0.02 (0.02)	-0.03 (0.02)	-0.07*** (0.02)	-0.03 (0.02)	-0.01 (0.02)	0.03 (0.02)	-0.03 (0.02)	-0.03 (0.02)	-0.02 (0.02)	-0.04 (0.02)
Economics related major	0.03 (0.02)	0.02 (0.03)	0.08** (0.03)	0.05 (0.03)	0.02 (0.03)	0.02 (0.03)	0.10*** (0.03)	0.04 (0.03)	-0.00 (0.03)	0.01 (0.03)	0.05 (0.03)	0.04 (0.03)	0.05 (0.03)	0.02 (0.03)
Working	0.01 (0.04)	-0.03 (0.05)	0.10** (0.05)	0.08 (0.05)	0.05 (0.05)	0.02 (0.05)	0.06 (0.05)	0.04 (0.05)	-0.01 (0.04)	0.00 (0.05)	-0.04 (0.05)	-0.02 (0.05)	-0.03 (0.05)	-0.03 (0.05)
Not working	-0.01 (0.04)	-0.05 (0.05)	0.04 (0.05)	0.09 (0.05)	0.04 (0.05)	0.00 (0.05)	0.01 (0.05)	0.04 (0.05)	-0.01 (0.05)	-0.00 (0.05)	-0.07 (0.05)	-0.06 (0.05)	-0.07 (0.05)	-0.05 (0.05)
Retiree	0.02 (0.04)	-0.05 (0.05)	0.09* (0.06)	0.08 (0.06)	0.00 (0.06)	0.07 (0.06)	0.05 (0.06)	0.06 (0.06)	0.03 (0.05)	0.02 (0.06)	-0.00 (0.06)	-0.02 (0.06)	-0.03 (0.06)	-0.03 (0.06)
Self reported knowledge	0.01 (0.02)	0.04* (0.02)	0.04 (0.02)	0.08*** (0.02)	0.05** (0.02)	0.06*** (0.02)	0.02 (0.02)	0.05** (0.02)	0.08*** (0.02)	0.06*** (0.02)	0.04* (0.02)	0.06*** (0.02)	0.02 (0.02)	0.06*** (0.02)
Upper Class (self-reported)	-0.02 (0.02)	0.01 (0.03)	-0.01 (0.03)	0.02 (0.03)	0.01 (0.03)	0.02 (0.03)	0.03 (0.03)	0.03 (0.03)	-0.00 (0.03)	0.00 (0.03)	-0.01 (0.03)	-0.00 (0.03)	0.00 (0.03)	0.02 (0.03)
Panel B: Video treatment effects														
Redistribution T	0.05* (0.03)	-0.04 (0.03)	0.06 (0.04)	0.01 (0.04)	0.08** (0.04)	0.02 (0.04)	0.01 (0.04)	-0.01 (0.04)	-0.01 (0.03)	-0.01 (0.04)	0.11*** (0.04)	0.03 (0.04)	0.02 (0.04)	-0.03 (0.04)
Efficiency T	0.04* (0.03)	-0.00 (0.03)	0.26*** (0.04)	0.04 (0.04)	0.08** (0.04)	0.03 (0.04)	0.06* (0.04)	0.03 (0.04)	-0.05* (0.03)	-0.04 (0.04)	0.24*** (0.04)	0.09** (0.04)	0.22*** (0.03)	0.04 (0.04)
Economist T	0.03 (0.02)	-0.03 (0.03)	0.27*** (0.03)	0.07** (0.03)	0.13*** (0.03)	0.07** (0.03)	0.10*** (0.03)	0.07** (0.03)	-0.02 (0.03)	-0.02 (0.03)	0.23*** (0.03)	0.07** (0.03)	0.20*** (0.03)	0.06* (0.03)
Panel C: Descriptive statistics														
Control mean	0.88	0.78	0.50	0.53	0.39	0.37	0.57	0.46	0.83	0.73	0.50	0.52	0.59	0.61
Observations	2357	2356	2356	2356	2357	2355	2355	2355	2356	2357	2356	2356	2356	2356

Notes: The dependent variables in columns 1-14 are indicator variables equal to one if the respondent thinks that the extent to which an increase in the federal estate tax would encourage the very wealthy individuals among the richest in the economy or young and not yet rich people towards the listed behaviors ranges from “a moderate amount” to a “great deal.” Regressions in all panels include controls for sex, age, race, income class, having children, education, having an economics-related major, employment status, self-reported policy knowledge, self-reported social class, political affiliation, and dummies for all treatments. Panel A reports the effects of various socio-demographic covariates. Panel B reports the treatment effects of the video courses relative to the omitted category (*no video*). The row “Control mean” reports the mean of the dependent variables for respondents who did not see any video courses. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-18: PERCEIVED BEHAVIORAL RESPONSE TO ESTATE TAX: HETEROGENEOUS TREATMENT EFFECTS

	Evade Taxes		Work less		Stop working		Spouse stop working		Move state		Be less entrepreneurial		Save Less	
	Wealthy	Young	Wealthy	Young	Wealthy	Young	Wealthy	Young	Wealthy	Young	Wealthy	Young	Wealthy	Young
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Panel A: Gender														
Redistribution T	-0.02	-0.05	-0.04	-0.09*	0.01	-0.05	-0.06	-0.14***	-0.02	-0.07	0.03	-0.07	-0.04	-0.11**
	(0.04)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)	(0.04)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)
Efficiency T	-0.03	-0.08*	0.17***	0.03	0.03	0.00	0.04	0.01	-0.04	-0.07	0.16***	0.03	0.19***	0.01
	(0.04)	(0.04)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)	(0.04)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)
Economist T	-0.04	-0.08**	0.20***	0.01	0.10**	0.03	0.04	0.02	-0.05	-0.07*	0.17***	0.04	0.16***	0.03
	(0.03)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)
Female	-0.10***	-0.07**	-0.12***	-0.07**	-0.12***	-0.09***	-0.12***	-0.09***	-0.08***	-0.05*	-0.10***	-0.06**	-0.06**	-0.05
	(0.02)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)
Redistribution T × Female	0.13***	0.02	0.18***	0.17***	0.11*	0.12**	0.12**	0.23***	0.01	0.12**	0.16***	0.18***	0.12**	0.14**
	(0.04)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.05)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)
Efficiency T × Female	0.15***	0.14***	0.18***	0.02	0.09	0.06	0.05	0.04	-0.04	0.06	0.15**	0.10	0.05	0.05
	(0.04)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.05)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)
Economist T × Female	0.14***	0.09**	0.13***	0.10**	0.05	0.07	0.11**	0.08*	0.04	0.09*	0.11**	0.06	0.07	0.05
	(0.03)	(0.04)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)	(0.04)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)
Panel B: Political affiliation														
Redistribution T	0.06	-0.00	0.07	-0.00	0.11**	0.02	0.04	-0.04	0.07	0.07	0.17***	0.05	0.04	-0.02
	(0.04)	(0.05)	(0.05)	(0.06)	(0.06)	(0.05)	(0.05)	(0.06)	(0.05)	(0.05)	(0.05)	(0.06)	(0.05)	(0.06)
Efficiency T	0.08**	0.03	0.28***	0.04	-0.01	-0.00	0.02	0.02	-0.02	0.01	0.24***	0.13**	0.21***	0.10*
	(0.04)	(0.05)	(0.05)	(0.06)	(0.06)	(0.05)	(0.05)	(0.06)	(0.05)	(0.05)	(0.05)	(0.06)	(0.05)	(0.06)
Economist T	0.08**	0.01	0.32***	0.06	0.12**	0.10**	0.15***	0.08*	0.04	0.03	0.29***	0.10**	0.25***	0.10**
	(0.03)	(0.04)	(0.04)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)	(0.04)	(0.04)	(0.05)	(0.05)	(0.04)	(0.05)
Republican	0.02	0.05	0.09**	0.08**	-0.01	0.04	0.07*	0.11***	0.12***	0.16***	0.12***	0.17***	0.09***	0.12***
	(0.03)	(0.03)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.03)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)
Independent and others	0.02	0.03	0.00	0.01	-0.05	-0.00	-0.03	0.01	0.06**	0.05	0.02	0.07**	-0.01	0.02
	(0.03)	(0.03)	(0.03)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.03)	(0.03)	(0.04)	(0.04)	(0.03)	(0.04)
Redistribution T × Republican	-0.07	-0.06	-0.06	0.04	-0.06	0.02	-0.07	0.08	-0.20***	-0.16**	-0.14*	-0.04	-0.05	0.06
	(0.06)	(0.07)	(0.07)	(0.08)	(0.08)	(0.08)	(0.08)	(0.08)	(0.07)	(0.07)	(0.07)	(0.08)	(0.07)	(0.08)
Redistribution T × Independent and others	0.03	-0.04	0.01	0.00	-0.06	-0.02	-0.02	0.03	-0.06	-0.09	-0.03	-0.01	0.00	-0.07
	(0.05)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.06)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)
Efficiency T × Republican	-0.04	-0.07	-0.03	0.04	0.16**	0.11	0.00	0.04	-0.10	-0.14**	-0.01	-0.06	-0.04	-0.11
	(0.05)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.06)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)
Efficiency T × Independent and others	-0.06	-0.05	-0.00	-0.04	0.12	-0.00	0.11	-0.01	0.00	-0.00	0.01	-0.09	0.06	-0.07
	(0.05)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.06)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)
Economist T × Republican	-0.07*	-0.08	-0.08	-0.02	-0.02	-0.10*	-0.11*	-0.12**	-0.13**	-0.17***	-0.14**	-0.08	-0.13**	-0.12**
	(0.04)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.05)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)
Economist T × Independent and others	-0.05	-0.01	-0.06	0.05	0.03	0.01	-0.04	0.08	-0.07	0.01	-0.06	-0.01	-0.02	-0.00
	(0.04)	(0.05)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.05)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)
Male control mean	0.88	0.74	0.52	0.51	0.44	0.39	0.58	0.47	0.85	0.74	0.53	0.51	0.60	0.59
Observations	2357	2356	2356	2356	2357	2355	2355	2355	2356	2357	2356	2356	2356	2356

Notes: See the notes to Table OA-17. Panel A reports the treatment effects of the video courses interacted with the respondent's gender. Panel B reports the treatment effects of the video courses interacted with the respondent's political affiliation. The full set of controls is included but not shown. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-19: PERCEIVED EFFICIENCY COSTS OF INCOME AND ESTATE TAXES

Income Tax				Estate Tax		
	↑ Taxes high-incomes hurt economy. (1)	Laffer effect high-incomes (2)	Laffer effect middle class (3)		↑ Estate tax hurt economy (4)	Laffer effect (5)
Panel A: Personal characteristics				Panel A: Personal characteristics		
Republican	0.35*** (0.02)	0.18*** (0.02)	0.02 (0.02)	Republican	0.15*** (0.02)	0.16*** (0.03)
Independent and others	0.16*** (0.02)	0.08*** (0.02)	0.01 (0.02)	Independent and others	0.08*** (0.02)	0.11*** (0.02)
Female	-0.04** (0.02)	0.06*** (0.02)	0.05*** (0.02)	Female	-0.03 (0.02)	0.05** (0.02)
Has children	0.03 (0.02)	0.04* (0.02)	0.01 (0.02)	Has children	0.02 (0.02)	0.02 (0.02)
Black	-0.05 (0.04)	0.07 (0.04)	-0.01 (0.04)	Black	-0.02 (0.04)	-0.07 (0.04)
Hispanic	0.00 (0.04)	0.01 (0.04)	-0.08** (0.04)	Hispanic	0.04 (0.04)	-0.01 (0.04)
Age 30-49	-0.03 (0.02)	0.01 (0.03)	0.00 (0.03)	Age 30-49	0.04 (0.03)	-0.04 (0.03)
Age 50-69	0.01 (0.03)	0.02 (0.03)	0.04 (0.03)	Age 50-69	0.03 (0.03)	0.04 (0.03)
Middle-Income	0.02 (0.02)	-0.03 (0.03)	-0.00 (0.03)	Middle-Income	-0.05* (0.03)	-0.00 (0.03)
High-Income	0.04* (0.02)	-0.03 (0.03)	-0.01 (0.02)	High-Income	-0.07*** (0.03)	-0.04 (0.03)
College	0.02 (0.02)	-0.05** (0.02)	-0.03 (0.02)	College	0.01 (0.02)	-0.08*** (0.02)
Economics related major	-0.00 (0.03)	-0.02 (0.03)	-0.03 (0.03)	Economics related major	0.05* (0.03)	0.09*** (0.03)
Working	0.01 (0.05)	-0.07 (0.05)	0.05 (0.05)	Working	0.07 (0.05)	0.01 (0.05)
Not working	0.00 (0.05)	-0.06 (0.06)	0.07 (0.05)	Not working	0.02 (0.05)	0.01 (0.06)
Retiree	0.00 (0.05)	-0.04 (0.06)	0.08 (0.06)	Retiree	0.00 (0.06)	-0.03 (0.06)
Self reported knowledge	0.06*** (0.02)	-0.00 (0.02)	0.04** (0.02)	Self reported knowledge	0.08*** (0.02)	-0.02 (0.02)
Upper Class (self-reported)	0.04 (0.03)	-0.04 (0.03)	-0.04 (0.03)	Upper Class (self-reported)	0.07** (0.03)	0.00 (0.03)
Panel B: Question formulation				Panel B: Question formulation		
Redistribution T	-0.01 (0.03)	0.00 (0.03)	-0.05 (0.03)	Redistribution T	-0.01 (0.04)	0.00 (0.04)
Efficiency T	0.14*** (0.03)	0.03 (0.03)	0.01 (0.03)	Efficiency T	0.05 (0.04)	0.05 (0.04)
Economist T	0.06*** (0.02)	-0.03 (0.03)	0.00 (0.03)	Economist T	0.07** (0.03)	-0.00 (0.03)
Panel C: Descriptive statistics				Panel C: Descriptive statistics		
Control mean	0.31	0.48	0.65	Control mean	0.28	0.46
Observations	2782	2780	2781	Observations	2358	2356

Notes: The dependent variables are indicator variables equal to one if: ↑ *Taxes on high-incomes hurt economy*: the respondent believes that increasing income taxes on high-income households/women would hurt economic activity in the U.S.; *Laffer effect high-incomes/middle-class*: the respondent believes that tax cuts on high-income households/women or on middle class/women from the middle class would decrease the deficit in the long run because they would stimulate the economy and bring in more money for the government. ↑ *Estate tax hurt economy*: the respondent believes that increasing the federal estate tax on wealthy households would hurt economic activity; *Laffer effect*: the respondent believes that cuts to the estate tax of wealthy households would decrease the deficit in the long run because they would stimulate the economy and bring in more money for the government. See the notes to Table OA-15. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-20: EFFICIENCY COSTS OF INCOME AND ESTATE TAXES: HETEROGENEOUS TREATMENT EFFECTS

	Income Tax			Estate Tax		
	↑ Taxes high-incomes hurt economy. (1)	Laffer effect high-incomes (2)	Laffer effect middle class (3)		↑ Estate tax hurt economy (4)	Laffer effect (5)
Panel A: Gender						
Redistribution T	0.02 (0.04)	-0.03 (0.04)	-0.02 (0.04)	Redistribution T	-0.01 (0.05)	-0.01 (0.05)
Efficiency T	0.14*** (0.04)	0.00 (0.04)	0.01 (0.04)	Efficiency T	0.11** (0.05)	0.07 (0.05)
Economist T	0.04 (0.03)	-0.04 (0.04)	0.02 (0.03)	Economist T	0.10** (0.04)	-0.02 (0.04)
Female	-0.04 (0.02)	0.04 (0.03)	0.07** (0.03)	Female	0.00 (0.03)	0.04 (0.03)
Redistribution T × Female	-0.07 (0.05)	0.06 (0.06)	-0.06 (0.06)	Redistribution T × Female	-0.00 (0.06)	0.03 (0.06)
Efficiency T × Female	-0.00 (0.05)	0.05 (0.06)	-0.01 (0.06)	Efficiency T × Female	-0.11** (0.06)	-0.03 (0.06)
Economist T × Female	0.05 (0.04)	0.03 (0.05)	-0.03 (0.04)	Economist T × Female	-0.05 (0.05)	0.04 (0.05)
Panel B: Political affiliation						
Redistribution T	-0.05 (0.05)	0.05 (0.05)	-0.02 (0.05)	Redistribution T	0.02 (0.05)	0.13** (0.06)
Efficiency T	0.14*** (0.05)	0.01 (0.06)	0.02 (0.05)	Efficiency T	-0.03 (0.05)	0.04 (0.06)
Economist T	0.08** (0.04)	-0.01 (0.04)	0.04 (0.04)	Economist T	0.03 (0.05)	0.05 (0.05)
Republican	0.36*** (0.03)	0.18*** (0.03)	0.05 (0.03)	Republican	0.12*** (0.04)	0.21*** (0.04)
Independent and others	0.15*** (0.03)	0.11*** (0.03)	0.03 (0.03)	Independent and others	0.05 (0.03)	0.15*** (0.04)
Redistribution T × Republican	0.04 (0.07)	-0.01 (0.07)	-0.01 (0.07)	Redistribution T × Republican	-0.06 (0.07)	-0.24*** (0.08)
Redistribution T × Independent and others	0.06 (0.06)	-0.14** (0.07)	-0.06 (0.07)	Redistribution T × Independent and others	-0.05 (0.07)	-0.15** (0.07)
Efficiency T × Republican	-0.00 (0.07)	0.06 (0.07)	0.03 (0.07)	Efficiency T × Republican	0.13* (0.07)	0.05 (0.08)
Efficiency T × Independent and others	0.00 (0.07)	-0.01 (0.07)	-0.07 (0.07)	Efficiency T × Independent and others	0.13* (0.07)	-0.00 (0.07)
Economist T × Republican	-0.05 (0.05)	-0.01 (0.06)	-0.12** (0.06)	Economist T × Republican	0.07 (0.06)	-0.09 (0.06)
Economist T × Independent and others	-0.00 (0.05)	-0.05 (0.05)	-0.02 (0.05)	Economist T × Independent and others	0.04 (0.06)	-0.07 (0.06)
Male control mean	0.35	0.46	0.63	Male control mean	0.31	0.43
Observations	2782	2780	2781	Observations	2358	2356

Notes: See the notes to Table OA-19. Panel A reports the treatment effects of the video courses interacted with the respondent's gender. Panel B reports the treatment effects of the video courses interacted with the respondent's political affiliation. The full set of controls is included but not shown. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-21: WHICH GROUPS WOULD MOSTLY WIN FROM THE FOLLOWING CHANGES IN INCOME TAXATION?

	Taxes on high-earners were cut					Overall taxes were increased					
	Poor households (1)	Working class (2)	Middle class (3)	Upper-middle class (4)	Upper class (5)	Poor households (6)	Working class (7)	Middle class (8)	Upper-middle class (9)	Upper class (10)	Trickle down (11)
Panel A: Personal characteristics											
Republican	0.23*** (0.02)	0.22*** (0.02)	0.24*** (0.02)	0.08*** (0.02)	0.01 (0.02)	-0.12*** (0.02)	-0.21*** (0.02)	-0.25*** (0.02)	-0.14*** (0.02)	-0.13*** (0.02)	0.43*** (0.02)
Independent and others	0.08*** (0.02)	0.08*** (0.02)	0.08*** (0.02)	0.05** (0.02)	0.03 (0.02)	-0.09*** (0.02)	-0.17*** (0.02)	-0.17*** (0.02)	-0.09*** (0.02)	-0.06** (0.02)	0.22*** (0.02)
Female	-0.02 (0.02)	-0.03* (0.02)	-0.04** (0.02)	-0.02 (0.02)	-0.01 (0.02)	0.02 (0.02)	-0.02 (0.02)	-0.01 (0.02)	-0.00 (0.02)	-0.02 (0.02)	-0.00 (0.02)
Has children	0.01 (0.02)	0.01 (0.02)	0.03 (0.02)	0.03 (0.02)	0.00 (0.02)	-0.01 (0.02)	-0.03 (0.02)	-0.02 (0.02)	-0.04* (0.02)	-0.03* (0.02)	0.04** (0.02)
Black	0.03 (0.04)	0.08** (0.04)	0.08** (0.04)	0.01 (0.04)	-0.07** (0.04)	-0.09** (0.04)	-0.10** (0.04)	-0.06 (0.04)	0.12*** (0.04)	0.11*** (0.04)	0.00 (0.04)
Hispanic	0.07* (0.04)	0.09** (0.04)	0.08** (0.04)	-0.05 (0.04)	-0.04 (0.03)	-0.01 (0.04)	0.01 (0.04)	-0.00 (0.04)	0.02 (0.04)	0.06 (0.04)	0.04 (0.04)
Age 30-49	-0.04* (0.03)	-0.07*** (0.03)	-0.08*** (0.03)	0.01 (0.03)	0.06*** (0.02)	-0.00 (0.03)	-0.02 (0.03)	-0.04* (0.03)	-0.01 (0.03)	0.04 (0.03)	-0.01 (0.02)
Age 50-69	0.02 (0.03)	-0.06** (0.03)	-0.10*** (0.03)	-0.04 (0.03)	0.08*** (0.03)	0.03 (0.03)	-0.04 (0.03)	-0.15*** (0.03)	-0.11*** (0.03)	-0.07** (0.03)	-0.03 (0.03)
Middle-Income	0.05** (0.02)	0.01 (0.02)	0.01 (0.02)	-0.02 (0.03)	-0.02 (0.02)	0.01 (0.02)	-0.04 (0.03)	-0.05** (0.03)	-0.06** (0.02)	-0.07*** (0.02)	0.02 (0.02)
High-Income	0.03 (0.02)	0.02 (0.02)	-0.02 (0.02)	-0.05** (0.03)	-0.04** (0.02)	0.06** (0.02)	-0.00 (0.03)	-0.06** (0.03)	-0.08*** (0.03)	-0.08*** (0.03)	0.02 (0.02)
College	-0.03 (0.02)	-0.03 (0.02)	-0.03* (0.02)	0.02 (0.02)	0.03* (0.02)	0.04* (0.02)	0.05** (0.02)	0.01 (0.02)	0.01 (0.02)	-0.03 (0.02)	0.02 (0.02)
Economics related major	0.06* (0.03)	0.03 (0.03)	-0.00 (0.03)	-0.01 (0.03)	-0.02 (0.03)	0.08** (0.03)	0.01 (0.03)	-0.04 (0.03)	-0.07** (0.03)	-0.08*** (0.03)	-0.01 (0.03)
Working	-0.06 (0.05)	-0.07 (0.05)	-0.05 (0.05)	-0.06 (0.05)	-0.02 (0.05)	-0.02 (0.05)	-0.06 (0.05)	-0.02 (0.05)	0.01 (0.05)	0.04 (0.05)	0.06 (0.05)
Not working	-0.06 (0.05)	-0.02 (0.05)	-0.04 (0.05)	-0.05 (0.05)	-0.03 (0.05)	-0.01 (0.05)	-0.01 (0.06)	0.04 (0.05)	0.03 (0.05)	0.05 (0.05)	0.03 (0.05)
Retiree	-0.09 (0.06)	-0.08 (0.06)	-0.02 (0.06)	0.00 (0.06)	-0.02 (0.05)	-0.01 (0.06)	-0.09 (0.06)	0.01 (0.06)	0.04 (0.06)	0.07 (0.06)	0.00 (0.05)
Self reported knowledge	0.05** (0.02)	0.08*** (0.02)	0.05** (0.02)	0.06*** (0.02)	0.04** (0.02)	-0.02 (0.02)	0.03 (0.02)	0.05** (0.02)	0.02 (0.02)	0.02 (0.02)	0.08*** (0.02)
Upper Class (self-reported)	0.02 (0.03)	0.05** (0.03)	0.06** (0.03)	-0.05* (0.03)	-0.02 (0.02)	0.01 (0.03)	0.08*** (0.03)	0.10*** (0.03)	0.03 (0.03)	0.04 (0.03)	0.05* (0.03)
Panel B: Video treatment effects											
Redistribution T	0.00 (0.03)	-0.02 (0.03)	-0.04 (0.03)	-0.07** (0.03)	-0.04 (0.03)	-0.02 (0.03)	0.06* (0.03)	-0.03 (0.03)	-0.02 (0.03)	-0.02 (0.03)	-0.05* (0.03)
Efficiency T	0.07** (0.03)	0.07** (0.03)	0.07** (0.03)	-0.05 (0.03)	-0.06** (0.03)	0.00 (0.03)	0.01 (0.03)	-0.03 (0.03)	-0.04 (0.03)	-0.05 (0.03)	0.06** (0.03)
Economist T	0.02 (0.02)	0.03 (0.02)	0.04 (0.03)	-0.02 (0.03)	-0.04 (0.02)	0.05** (0.03)	0.05* (0.03)	0.01 (0.03)	-0.08*** (0.03)	-0.10*** (0.03)	-0.00 (0.02)
Panel C: Descriptive statistics											
Control mean	0.32	0.32	0.33	0.69	0.82	0.65	0.49	0.40	0.39	0.41	0.32
Male control mean	0.36	0.35	0.36	0.67	0.81	0.62	0.51	0.42	0.39	0.39	0.36
Democrat control mean	0.23	0.23	0.24	0.67	0.80	0.67	0.59	0.54	0.48	0.47	0.10
Observations	2762	2756	2746	2743	2765	2774	2757	2759	2757	2762	2781

Notes: The dependent variables in columns 1-10 are indicator variables equal to one if the respondent believes that the listed group would *mostly* win if the top federal income tax rate on high earners were cut, in columns 1-5, or if overall taxes were raised and the extra revenues were spent on government programs, in columns 6-10. The dependent variable in column 11 is an indicator variable equal to one if the respondent thinks that lowering taxes on wealthy people and corporations to encourage more investment in economic growth would ultimately do more to reduce the income differences between poor and rich families. Panel A reports the effects of various socio-demographic covariates. Panel B reports the treatment effects of the video courses relative to the control group that saw no video. Panel C reports the mean of the dependent variables for respondents who saw the generic question formulation and no video (“Control mean”), and separately for male respondents (“Male control mean”) and Democrats (“Democrat control mean”). See the notes to Table OA-15. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-22: WHICH GROUPS WOULD MOSTLY WIN FROM THE FOLLOWING CHANGES IN INCOME TAXATION?:
HETEROGENEOUS TREATMENT EFFECTS

	Taxes on high-earners were cut					Overall taxes were increased					
	Poor households (1)	Working class (2)	Middle class (3)	Upper-middle class (4)	Upper class (5)	Poor households (6)	Working class (7)	Middle class (8)	Upper-middle class (9)	Upper class (10)	Trickle down (11)
Panel A: Gender											
Redistribution T	-0.02 (0.04)	-0.00 (0.04)	-0.01 (0.04)	-0.03 (0.04)	0.01 (0.04)	0.01 (0.04)	0.05 (0.04)	-0.03 (0.04)	-0.01 (0.04)	-0.00 (0.04)	-0.05 (0.04)
Efficiency T	0.05 (0.04)	0.07* (0.04)	0.07* (0.04)	-0.03 (0.04)	-0.09** (0.04)	0.00 (0.04)	0.01 (0.04)	0.05 (0.04)	-0.02 (0.04)	-0.03 (0.04)	0.06 (0.04)
Economist T	-0.00 (0.03)	0.04 (0.03)	0.06 (0.03)	-0.00 (0.03)	-0.02 (0.03)	0.06* (0.03)	0.05 (0.04)	0.01 (0.03)	-0.04 (0.03)	-0.09** (0.03)	0.01 (0.03)
Female	-0.05* (0.03)	-0.02 (0.03)	-0.03 (0.03)	0.01 (0.03)	0.00 (0.02)	0.04 (0.03)	-0.02 (0.03)	0.00 (0.03)	0.02 (0.03)	0.04 (0.03)	0.00 (0.02)
Redistribution T × Female	0.05 (0.06)	-0.03 (0.06)	-0.06 (0.06)	-0.08 (0.06)	-0.09* (0.05)	-0.05 (0.06)	0.01 (0.06)	0.01 (0.06)	-0.02 (0.06)	-0.03 (0.06)	0.00 (0.05)
Efficiency T × Female	0.04 (0.06)	-0.01 (0.06)	0.00 (0.06)	-0.04 (0.06)	0.05 (0.05)	-0.00 (0.06)	-0.01 (0.06)	-0.16*** (0.06)	-0.05 (0.06)	-0.04 (0.06)	0.00 (0.05)
Economist T × Female	0.05 (0.04)	-0.03 (0.04)	-0.03 (0.04)	-0.04 (0.04)	-0.03 (0.04)	-0.02 (0.04)	-0.01 (0.05)	0.01 (0.04)	-0.07 (0.04)	-0.03 (0.04)	-0.02 (0.04)
Panel B: Political Affiliation											
Redistribution T	0.03 (0.05)	0.02 (0.05)	-0.03 (0.05)	-0.08* (0.05)	0.01 (0.04)	-0.02 (0.05)	0.07 (0.05)	0.04 (0.05)	0.02 (0.05)	-0.00 (0.05)	-0.04 (0.05)
Efficiency T	0.08 (0.05)	0.04 (0.05)	0.04 (0.05)	0.02 (0.06)	-0.00 (0.05)	-0.03 (0.05)	-0.01 (0.06)	-0.09 (0.05)	-0.06 (0.05)	-0.10* (0.05)	0.06 (0.05)
Economist T	0.08** (0.04)	0.07* (0.04)	0.08* (0.04)	0.00 (0.04)	-0.00 (0.04)	0.01 (0.04)	0.02 (0.04)	-0.03 (0.04)	-0.15*** (0.04)	-0.17*** (0.04)	0.03 (0.04)
Republican	0.25*** (0.03)	0.25*** (0.03)	0.25*** (0.03)	0.11*** (0.03)	0.07** (0.03)	-0.14*** (0.03)	-0.24*** (0.03)	-0.26*** (0.03)	-0.17*** (0.03)	-0.17*** (0.03)	0.47*** (0.03)
Independent and others	0.11*** (0.03)	0.10*** (0.03)	0.10*** (0.03)	0.06** (0.03)	0.04 (0.03)	-0.11*** (0.03)	-0.17*** (0.03)	-0.18*** (0.03)	-0.10*** (0.03)	-0.08** (0.03)	0.22*** (0.03)
Redistribution T × Republican	-0.06 (0.07)	-0.11 (0.07)	-0.03 (0.07)	0.05 (0.07)	-0.10 (0.06)	-0.00 (0.07)	0.02 (0.07)	-0.10 (0.07)	-0.08 (0.07)	-0.03 (0.07)	-0.04 (0.06)
Redistribution T × Independent and others	-0.02 (0.07)	-0.01 (0.07)	-0.01 (0.07)	0.01 (0.07)	-0.04 (0.06)	-0.01 (0.07)	-0.06 (0.07)	-0.12* (0.07)	-0.06 (0.07)	-0.03 (0.07)	0.01 (0.06)
Efficiency T × Republican	-0.01 (0.07)	0.08 (0.07)	0.08 (0.07)	-0.13* (0.07)	-0.13** (0.06)	0.08 (0.07)	0.10 (0.07)	0.07 (0.07)	0.03 (0.07)	0.08 (0.07)	-0.06 (0.07)
Efficiency T × Independent and others	-0.03 (0.07)	-0.00 (0.07)	0.01 (0.07)	-0.07 (0.07)	-0.05 (0.06)	0.02 (0.07)	-0.03 (0.07)	0.09 (0.07)	0.02 (0.07)	0.06 (0.07)	0.04 (0.06)
Economist T × Republican	-0.08 (0.05)	-0.07 (0.05)	-0.06 (0.05)	-0.08 (0.06)	-0.13*** (0.05)	0.07 (0.06)	0.04 (0.06)	0.07 (0.06)	0.12** (0.06)	0.14** (0.06)	-0.12** (0.05)
Economist T × Independent and others	-0.10* (0.05)	-0.06 (0.05)	-0.05 (0.05)	-0.01 (0.05)	0.01 (0.05)	0.06 (0.05)	0.03 (0.05)	0.05 (0.05)	0.09* (0.05)	0.07 (0.05)	0.00 (0.05)
Male control mean	0.36	0.35	0.36	0.67	0.81	0.62	0.51	0.42	0.39	0.39	0.36
Observations	2762	2756	2746	2743	2765	2774	2757	2759	2757	2762	2781

Notes: See the notes to Table OA-21. Panel A reports the treatment effects of the question formulation interacted with the respondent's gender. Panel B reports the treatment effects of the video courses interacted with the respondent's political affiliation. The full set of controls is included but not shown. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-23: WHICH GROUPS WOULD MOSTLY WIN IF THE ESTATE TAX WERE CUT?

	Poor households (1)	Working Class (2)	Middle Class (3)	Upper-middle Class (4)	Upper Class (5)
Panel A: Personal characteristics					
Republican	0.10*** (0.03)	0.10*** (0.03)	0.13*** (0.03)	0.06** (0.03)	0.01 (0.02)
Independent and others	0.04* (0.02)	0.03 (0.02)	0.05* (0.02)	0.04* (0.02)	0.05** (0.02)
Female	0.01 (0.02)	-0.03 (0.02)	-0.01 (0.02)	-0.03 (0.02)	-0.03 (0.02)
Has children	0.05** (0.02)	0.07*** (0.02)	0.06*** (0.02)	0.01 (0.02)	-0.03 (0.02)
Black	-0.01 (0.04)	0.01 (0.04)	0.03 (0.04)	0.11** (0.04)	0.06 (0.04)
Hispanic	-0.02 (0.04)	-0.05 (0.04)	-0.04 (0.04)	-0.05 (0.04)	-0.06 (0.04)
Age 30-49	-0.01 (0.03)	-0.01 (0.03)	0.01 (0.03)	0.05* (0.03)	0.08*** (0.03)
Age 50-69	0.01 (0.03)	-0.01 (0.03)	0.02 (0.03)	0.08** (0.03)	0.11*** (0.03)
Middle-Income	0.03 (0.03)	0.01 (0.03)	-0.01 (0.03)	-0.02 (0.03)	-0.03 (0.03)
High-Income	-0.02 (0.03)	-0.03 (0.03)	-0.05* (0.03)	-0.04 (0.03)	-0.02 (0.03)
College	-0.03 (0.02)	-0.02 (0.02)	-0.02 (0.02)	0.02 (0.02)	0.04* (0.02)
Economics related major	-0.01 (0.04)	-0.02 (0.04)	0.03 (0.04)	0.04 (0.04)	0.03 (0.03)
Working	-0.03 (0.05)	-0.01 (0.05)	-0.12** (0.05)	-0.03 (0.05)	0.05 (0.05)
Not working	-0.05 (0.05)	-0.01 (0.05)	-0.10* (0.05)	-0.02 (0.05)	0.05 (0.05)
Retiree	-0.07 (0.06)	-0.03 (0.06)	-0.11* (0.06)	-0.04 (0.06)	0.07 (0.05)
Self reported knowledge	0.01 (0.02)	0.03 (0.02)	0.05* (0.02)	-0.00 (0.02)	-0.02 (0.02)
Upper Class (self-reported)	-0.01 (0.03)	0.01 (0.03)	0.04 (0.03)	-0.03 (0.03)	-0.04 (0.03)
Panel B: Video treatment effects					
Redistribution T	-0.12*** (0.04)	-0.13*** (0.04)	-0.15*** (0.04)	-0.02 (0.04)	-0.02 (0.03)
Efficiency T	-0.10*** (0.04)	-0.08** (0.04)	-0.06 (0.04)	-0.04 (0.04)	-0.03 (0.03)
Economist T	-0.09*** (0.03)	-0.12*** (0.03)	-0.15*** (0.03)	-0.06* (0.03)	-0.01 (0.03)
Panel C: Descriptive statistics					
Control mean	0.42	0.47	0.53	0.70	0.75
Male control mean	0.37	0.43	0.50	0.75	0.82
Democrat control mean	0.39	0.42	0.50	0.69	0.74
Observations	2329	2314	2306	2312	2304

Notes: The dependent variables in each column are indicator variables equal to one if the respondent believes that the listed group/the respondent themselves/a women from the listed group would *mostly* win if the federal estate tax rate were cut. See the notes to Table OA-15 and Table OA-21. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-24: WHICH GROUPS WOULD MOSTLY WIN IF THE ESTATE TAX WERE CUT?: HETEROGENEOUS TREATMENT EFFECTS

	Poor households (1)	Working Class (2)	Middle Class (3)	Upper-middle Class (4)	Upper Class (5)
Panel A: Gender					
Redistribution T	-0.18*** (0.05)	-0.15*** (0.05)	-0.19*** (0.05)	-0.06 (0.05)	-0.07 (0.05)
Efficiency T	-0.09* (0.05)	-0.04 (0.05)	-0.07 (0.05)	-0.11** (0.05)	-0.13*** (0.05)
Economist T	-0.10** (0.04)	-0.12*** (0.04)	-0.14*** (0.04)	-0.12*** (0.04)	-0.07* (0.04)
Female	-0.01 (0.03)	-0.03 (0.03)	-0.02 (0.03)	-0.09*** (0.03)	-0.10*** (0.03)
Redistribution T × Female	0.11* (0.06)	0.04 (0.06)	0.08 (0.06)	0.08 (0.06)	0.09* (0.06)
Efficiency T × Female	-0.03 (0.06)	-0.07 (0.06)	0.02 (0.06)	0.14** (0.06)	0.18*** (0.06)
Economist T × Female	0.03 (0.05)	0.00 (0.05)	-0.01 (0.05)	0.12** (0.05)	0.10** (0.05)
Panel B: Political affiliation					
Redistribution T	-0.02 (0.06)	-0.06 (0.06)	-0.06 (0.06)	-0.02 (0.05)	-0.02 (0.05)
Efficiency T	-0.09* (0.06)	-0.04 (0.06)	-0.06 (0.06)	-0.03 (0.05)	-0.00 (0.05)
Economist T	-0.09* (0.05)	-0.10** (0.05)	-0.17*** (0.05)	-0.04 (0.05)	0.03 (0.04)
Republican	0.13*** (0.04)	0.12*** (0.04)	0.13*** (0.04)	0.06 (0.04)	0.03 (0.04)
Independent and others	0.06* (0.04)	0.09** (0.04)	0.06 (0.04)	0.05 (0.04)	0.07** (0.03)
Redistribution T × Republican	-0.12 (0.08)	-0.07 (0.08)	-0.11 (0.08)	0.01 (0.08)	-0.05 (0.07)
Redistribution T × Independent and others	-0.19*** (0.07)	-0.15** (0.07)	-0.16** (0.07)	0.01 (0.07)	0.04 (0.07)
Efficiency T × Republican	-0.04 (0.07)	-0.04 (0.07)	-0.01 (0.08)	0.04 (0.07)	0.01 (0.07)
Efficiency T × Independent and others	0.01 (0.07)	-0.10 (0.07)	0.02 (0.07)	-0.05 (0.07)	-0.10 (0.07)
Economist T × Republican	-0.01 (0.06)	0.00 (0.06)	0.04 (0.06)	-0.04 (0.06)	-0.07 (0.06)
Economist T × Independent and others	0.00 (0.06)	-0.07 (0.06)	0.02 (0.06)	-0.00 (0.06)	-0.06 (0.05)
Male control mean	0.37	0.43	0.50	0.75	0.82
Observations	2329	2314	2306	2312	2304

Notes: See the notes to Table OA-23. Panel A reports the treatment effects of the question formulation interacted with the respondent's gender. Panel B reports the treatment effects of the video courses interacted with the respondent's political affiliation. The full set of controls is included but not shown. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-25: FAIRNESS CONSIDERATIONS ABOUT THE INCOME TAX

	Wealth distribution unfair (1)	Inequality serious issue (2)	People rich due to luck (3)	High-income entitled to keep their income (4)
Panel A: Personal characteristics				
Republican	-0.42*** (0.02)	-0.38*** (0.02)	-0.34*** (0.02)	0.36*** (0.02)
Independent and others	-0.18*** (0.02)	-0.18*** (0.02)	-0.15*** (0.02)	0.19*** (0.02)
Female	0.04** (0.02)	-0.00 (0.02)	0.04** (0.02)	-0.02 (0.02)
Has children	-0.01 (0.02)	-0.05*** (0.02)	-0.04** (0.02)	0.02 (0.02)
Black	-0.02 (0.04)	-0.01 (0.04)	-0.03 (0.04)	0.01 (0.04)
Hispanic	-0.06 (0.03)	-0.05 (0.04)	-0.03 (0.04)	0.02 (0.04)
Age 30-49	0.01 (0.02)	0.05* (0.03)	0.02 (0.03)	-0.02 (0.02)
Age 50-69	0.00 (0.02)	0.01 (0.03)	0.04 (0.03)	-0.05** (0.03)
Middle-Income	-0.03 (0.02)	-0.06** (0.02)	-0.03 (0.02)	0.02 (0.02)
High-Income	-0.04** (0.02)	-0.06** (0.02)	-0.09*** (0.02)	0.05** (0.02)
College	-0.02 (0.02)	0.06*** (0.02)	0.02 (0.02)	0.02 (0.02)
Economics related major	0.00 (0.03)	-0.01 (0.03)	0.05 (0.03)	-0.03 (0.03)
Working	-0.01 (0.04)	-0.03 (0.05)	-0.04 (0.05)	0.06 (0.05)
Not working	-0.00 (0.05)	-0.03 (0.05)	-0.02 (0.05)	0.02 (0.05)
Retiree	-0.03 (0.05)	-0.02 (0.06)	-0.02 (0.06)	0.00 (0.05)
Self reported knowledge	-0.06*** (0.02)	-0.00 (0.02)	-0.04* (0.02)	0.03 (0.02)
Upper Class (self-reported)	-0.09*** (0.02)	-0.06** (0.03)	-0.10*** (0.03)	0.05* (0.03)
Panel B: Video treatment effects				
Redistribution T	0.05 (0.03)	0.10*** (0.03)	-0.01 (0.03)	-0.01 (0.03)
Efficiency T	0.03 (0.03)	0.02 (0.03)	0.03 (0.03)	0.01 (0.03)
Economist T	0.02 (0.02)	0.06** (0.03)	0.05* (0.02)	0.00 (0.02)
Panel C: Descriptive statistics				
Control mean	0.70	0.48	0.60	0.30
Observations	2781	2781	2780	2780

Notes: The dependent variables are indicator variables equal to one if: *Wealth distribution unfair*: the respondent thinks that money and wealth in the U.S. should be more evenly distributed; *Inequality serious issue*: the respondent believes that income inequality is a serious or very serious issue; *People rich due to luck*: the respondent believes that a person is rich because they had more advantages than others (as opposed to worked harder than others); *High-incomes entitled to keep their income*: the respondent believes that 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 revenue is available to help low-income families make ends meet. Panel A reports the effects of various socio-demographic covariates. Panel B reports the treatment effects of the video courses relative to the control group (*no video*). Panel C reports the mean of the dependent variables for respondents who saw the generic question formulation and no video (“Control mean”). Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-26: FAIRNESS CONSIDERATIONS ABOUT THE INCOME TAX: HETEROGENEOUS TREATMENT EFFECTS

	Wealth distribution unfair (1)	Inequality serious issue (2)	People rich due to luck (3)	High-income entitled to keep their income (4)
Panel A: Question Formulation				
Redistribution T	0.04 (0.04)	0.06 (0.04)	-0.02 (0.04)	0.01 (0.04)
Efficiency T	0.02 (0.04)	0.00 (0.04)	0.01 (0.04)	0.02 (0.04)
Economist T	-0.01 (0.03)	0.05 (0.03)	0.03 (0.03)	0.00 (0.03)
Female	0.02 (0.02)	-0.02 (0.03)	0.03 (0.03)	-0.02 (0.02)
Redistribution T × Female	0.02 (0.05)	0.07 (0.06)	0.03 (0.06)	-0.03 (0.05)
Efficiency T × Female	0.01 (0.05)	0.04 (0.06)	0.04 (0.05)	-0.01 (0.05)
Economist T × Female	0.05 (0.04)	0.03 (0.04)	0.03 (0.04)	0.00 (0.04)
Panel B: Video treatment effects				
Redistribution T	0.00 (0.04)	0.14*** (0.05)	0.01 (0.05)	0.04 (0.05)
Efficiency T	0.02 (0.05)	0.04 (0.05)	-0.01 (0.05)	0.02 (0.05)
Economist T	-0.05 (0.03)	0.03 (0.04)	0.00 (0.04)	0.04 (0.04)
Republican	-0.47*** (0.03)	-0.38*** (0.03)	-0.36*** (0.03)	0.41*** (0.03)
Independent and others	-0.19*** (0.03)	-0.18*** (0.03)	-0.17*** (0.03)	0.20*** (0.03)
Redistribution T × Republican	0.10 (0.06)	-0.09 (0.07)	-0.06 (0.07)	-0.06 (0.06)
Redistribution T × Independent and others	0.03 (0.06)	-0.03 (0.07)	0.01 (0.07)	-0.09 (0.06)
Efficiency T × Republican	0.06 (0.06)	-0.02 (0.07)	0.04 (0.07)	-0.04 (0.07)
Efficiency T × Independent and others	-0.05 (0.06)	-0.04 (0.07)	0.06 (0.07)	0.02 (0.06)
Economist T × Republican	0.14*** (0.05)	0.06 (0.06)	0.08 (0.05)	-0.12** (0.05)
Economist T × Independent and others	0.06 (0.05)	0.04 (0.05)	0.06 (0.05)	-0.02 (0.05)
Male control mean	0.68	0.49	0.59	0.32
Observations	2781	2781	2780	2780

Notes: See the notes to Table OA-25. Panel A reports the treatment effects of the question formulation interacted with the respondent's gender. Panel B reports the treatment effects of the video courses interacted with the respondent's political affiliation. The full set of controls is included but not shown. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-27: FAIRNESS CONSIDERATIONS ABOUT THE ESTATE TAX

	Parents' side:		Children's side:		Trade-off:			
	Wealth distribution unfair (1)	Inequality serious issue (2)	Person wealthy due to luck (3)	Unfair tax estates of hard workers (4)	Unfair tax estates of wealthy heirs (5)	Fair that children from wealthy families access better amenities (6)	Fair that children from wealthy families inherit more (7)	Parents should pass on wealth even if unequal for children (8)
Panel A: Personal characteristics								
Republican	-0.39*** (0.02)	-0.45*** (0.02)	-0.26*** (0.02)	0.25*** (0.02)	0.25*** (0.03)	0.20*** (0.02)	0.24*** (0.03)	0.27*** (0.03)
Independent and others	-0.14*** (0.02)	-0.19*** (0.02)	-0.09*** (0.02)	0.16*** (0.02)	0.11*** (0.02)	0.11*** (0.02)	0.16*** (0.02)	0.14*** (0.02)
Female	0.06*** (0.02)	-0.01 (0.02)	0.07*** (0.02)	0.04* (0.02)	0.03 (0.02)	-0.09*** (0.02)	-0.03 (0.02)	-0.01 (0.02)
Has children	-0.05** (0.02)	-0.03 (0.02)	-0.07*** (0.02)	0.01 (0.02)	0.02 (0.02)	0.05** (0.02)	0.05** (0.02)	0.05** (0.02)
Black	-0.03 (0.04)	-0.04 (0.04)	0.00 (0.04)	-0.04 (0.04)	-0.04 (0.04)	0.07* (0.04)	0.15*** (0.04)	0.12*** (0.04)
Hispanic	-0.03 (0.04)	-0.02 (0.04)	0.02 (0.04)	0.02 (0.04)	0.05 (0.04)	0.04 (0.04)	0.04 (0.04)	0.01 (0.04)
Age 30-49	0.01 (0.03)	0.00 (0.03)	0.02 (0.03)	-0.01 (0.03)	-0.01 (0.03)	0.02 (0.03)	0.07** (0.03)	0.02 (0.03)
Age 50-69	-0.01 (0.03)	-0.05 (0.03)	-0.00 (0.03)	0.01 (0.03)	0.04 (0.03)	0.01 (0.03)	0.11*** (0.03)	0.03 (0.03)
Middle-Income	0.01 (0.02)	-0.01 (0.03)	-0.01 (0.03)	0.01 (0.03)	-0.02 (0.03)	0.03 (0.03)	0.01 (0.03)	-0.00 (0.03)
High-Income	-0.02 (0.02)	0.00 (0.03)	-0.07*** (0.03)	0.02 (0.03)	0.01 (0.03)	0.06** (0.03)	0.04 (0.03)	0.04 (0.03)
College	0.02 (0.02)	0.04 (0.02)	0.05** (0.02)	-0.07*** (0.02)	-0.03 (0.02)	0.00 (0.02)	0.01 (0.02)	-0.01 (0.02)
Economics related major	-0.03 (0.03)	-0.03 (0.03)	-0.01 (0.03)	0.06* (0.03)	0.09*** (0.03)	0.08** (0.03)	0.04 (0.03)	0.01 (0.03)
Working	-0.02 (0.05)	-0.01 (0.05)	-0.03 (0.05)	0.03 (0.05)	0.01 (0.05)	0.01 (0.05)	0.01 (0.05)	0.04 (0.05)
Not working	-0.01 (0.05)	0.04 (0.05)	-0.01 (0.05)	0.02 (0.05)	-0.01 (0.05)	-0.00 (0.05)	0.03 (0.05)	0.07 (0.05)
Retiree	-0.05 (0.05)	-0.01 (0.06)	0.01 (0.06)	0.05 (0.06)	0.00 (0.06)	0.02 (0.06)	0.08 (0.06)	0.02 (0.06)
Self reported knowledge	-0.08*** (0.02)	0.01 (0.02)	-0.06*** (0.02)	-0.06*** (0.02)	-0.03 (0.02)	0.04 (0.02)	0.03 (0.02)	-0.01 (0.02)
Upper Class (self-reported)	-0.09*** (0.03)	-0.07** (0.03)	-0.02 (0.03)	0.02 (0.03)	0.03 (0.03)	0.07** (0.03)	0.06* (0.03)	0.09*** (0.03)
Panel B: Video treatment effects								
Redistribution T	0.04 (0.03)	0.02 (0.04)	0.01 (0.04)	0.01 (0.04)	-0.05 (0.04)	0.03 (0.04)	-0.09** (0.04)	-0.06* (0.04)
Efficiency T	-0.06* (0.03)	-0.02 (0.04)	0.07* (0.04)	0.03 (0.04)	0.03 (0.04)	0.01 (0.04)	-0.03 (0.04)	0.02 (0.04)
Economist T	0.02 (0.03)	0.01 (0.03)	-0.00 (0.03)	-0.02 (0.03)	-0.03 (0.03)	0.03 (0.03)	-0.05 (0.03)	-0.08** (0.03)
Panel C: Descriptive statistics								
Control mean	0.64	0.46	0.62	0.61	0.47	0.32	0.53	0.58
Observations	2358	2358	2357	2358	2358	2357	2357	2356

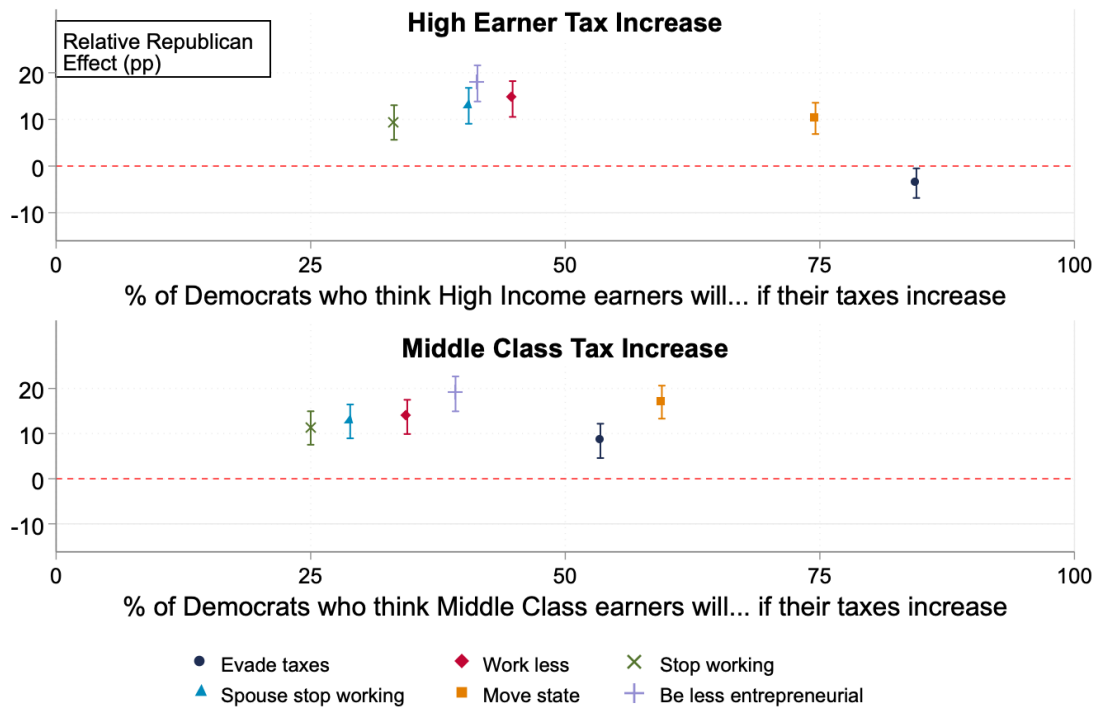
Notes: The dependent variables are indicator variables equal to one if: *Wealth distribution unfair*: the respondent believes that money and wealth in this country should be more evenly distributed among a larger percentage of the population; *Inequality serious issue*: the respondent believes that wealth inequality in the U.S. is a serious or very serious problem; *Person wealthy due to luck*: the respondent that a person is wealthy because they had more advantages than others (as opposed to worked harder than others); *Unfair tax estates of hard workers*: the respondent believes that it is somewhat unfair or very unfair to tax the estate of wealthy people who have worked hard and saved a lot in order to pass on wealth to their/her children; *Unfair tax estates of wealthy heirs*: the respondent believes that it is somewhat unfair or very unfair to tax the estate of people who are wealthy because they have inherited a lot from their parents; *Fair that children from wealthy families access better amenities*: the respondent believes that it is somewhat fair or very fair that children born in very wealthy families have access to better amenities; *Fair that children from wealthy families inherit more*: the respondent believes that it is somewhat fair or very fair that children born in very wealthy families inherit much more than children born in less wealthy families; *Parents should pass on wealth even if unequal for children*: the respondent believes that wealthy parents 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 in a richer family. Panel A reports the effects of various socio-demographic covariates. Panel B reports the treatment effects of the video courses relative to the control group (*no video*). Panel C reports the mean of the dependent variables for respondents who saw the generic question formulation and no video (“Control mean”). Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-28: FAIRNESS CONSIDERATIONS ABOUT THE ESTATE TAX: HETEROGENEOUS TREATMENT EFFECTS

	Parents' side:		Children's side:		Trade-off:			
	Wealth distribution unfair (1)	Inequality serious issue (2)	Person wealthy due to luck (3)	Unfair tax estates of hard workers (4)	wealthy heirs (5)	Fair that children from wealthy families: access better amenities (6)	inherit more (7)	Parents should pass on wealth even if unequal for children (8)
Panel A: Gender								
Redistribution T	0.06 (0.05)	0.06 (0.05)	0.03 (0.05)	-0.06 (0.05)	-0.10** (0.05)	0.04 (0.05)	-0.10** (0.05)	-0.12** (0.05)
Efficiency T	-0.06 (0.05)	-0.02 (0.05)	0.04 (0.05)	0.02 (0.05)	0.04 (0.05)	-0.02 (0.05)	-0.03 (0.05)	0.04 (0.05)
Economist T	0.03 (0.04)	-0.02 (0.04)	-0.02 (0.04)	-0.01 (0.04)	-0.00 (0.04)	0.05 (0.04)	-0.02 (0.04)	-0.06 (0.04)
Female	0.07** (0.03)	-0.02 (0.03)	0.06** (0.03)	0.03 (0.03)	0.04 (0.03)	-0.09*** (0.03)	-0.02 (0.03)	-0.01 (0.03)
Redistribution T × Female	-0.03 (0.06)	-0.05 (0.06)	-0.03 (0.06)	0.12** (0.06)	0.10 (0.06)	-0.02 (0.06)	0.03 (0.06)	0.10* (0.06)
Efficiency T × Female	-0.00 (0.06)	-0.00 (0.06)	0.05 (0.06)	0.00 (0.06)	-0.03 (0.06)	0.06 (0.06)	0.00 (0.06)	-0.05 (0.06)
Economist T × Female	-0.01 (0.04)	0.06 (0.05)	0.03 (0.05)	-0.03 (0.05)	-0.04 (0.05)	-0.04 (0.05)	-0.06 (0.05)	-0.04 (0.05)
Panel B: Political affiliation								
Redistribution T	-0.01 (0.05)	0.06 (0.05)	-0.02 (0.05)	-0.02 (0.05)	-0.07 (0.06)	0.07 (0.05)	-0.07 (0.05)	-0.07 (0.05)
Efficiency T	-0.05 (0.05)	0.02 (0.05)	0.05 (0.05)	-0.05 (0.05)	-0.09* (0.06)	0.01 (0.05)	-0.02 (0.05)	-0.08 (0.05)
Economist T	0.00 (0.04)	0.06 (0.05)	-0.01 (0.04)	-0.03 (0.05)	-0.06 (0.05)	-0.01 (0.05)	-0.09* (0.05)	-0.11** (0.05)
Republican	-0.42*** (0.03)	-0.45*** (0.04)	-0.29*** (0.04)	0.22*** (0.04)	0.19*** (0.04)	0.19*** (0.04)	0.22*** (0.04)	0.23*** (0.04)
Independent and others	-0.15*** (0.03)	-0.13*** (0.03)	-0.08** (0.03)	0.14*** (0.04)	0.08** (0.04)	0.12*** (0.04)	0.16*** (0.04)	0.11*** (0.04)
Redistribution T × Republican	0.14* (0.07)	0.03 (0.07)	0.07 (0.07)	0.05 (0.07)	0.04 (0.08)	-0.14* (0.07)	-0.10 (0.08)	-0.03 (0.08)
Redistribution T × Independent and others	0.03 (0.07)	-0.11 (0.07)	0.04 (0.07)	0.01 (0.07)	0.03 (0.07)	-0.02 (0.07)	0.01 (0.07)	0.03 (0.07)
Efficiency T × Republican	-0.04 (0.07)	-0.03 (0.07)	0.08 (0.07)	0.15** (0.07)	0.24*** (0.07)	0.03 (0.07)	0.05 (0.07)	0.18** (0.07)
Efficiency T × Independent and others	0.01 (0.07)	-0.12* (0.07)	-0.04 (0.07)	0.10 (0.07)	0.13* (0.07)	-0.01 (0.07)	-0.06 (0.07)	0.11 (0.07)
Economist T × Republican	0.07 (0.06)	-0.03 (0.06)	0.03 (0.06)	0.03 (0.06)	0.05 (0.06)	0.11* (0.06)	0.09 (0.06)	0.07 (0.06)
Economist T × Independent and others	0.00 (0.05)	-0.12** (0.06)	-0.02 (0.06)	0.00 (0.06)	0.04 (0.06)	0.01 (0.06)	0.02 (0.06)	0.03 (0.06)
Male control mean	0.62	0.50	0.58	0.60	0.45	0.36	0.53	0.55
Observations	2358	2358	2357	2358	2358	2357	2357	2356

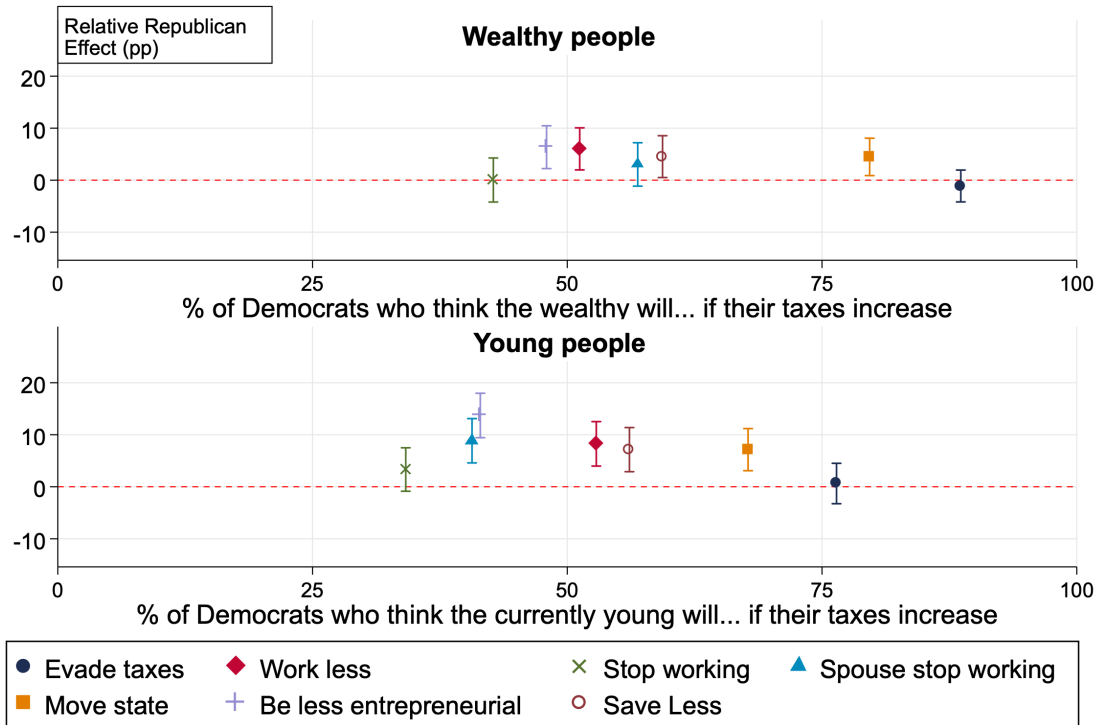
Notes: See the notes to Table OA-27. Panel A reports the treatment effects of the question formulation interacted with the respondent's gender. Panel B reports the treatment effects of the video courses interacted with the respondent's political affiliation. The full set of controls is included but not shown. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

FIGURE OA-12: WOULD A HIGHER INCOME TAX ENCOURAGE THE FOLLOWING? REPUBLICANS VS. DEMOCRATS



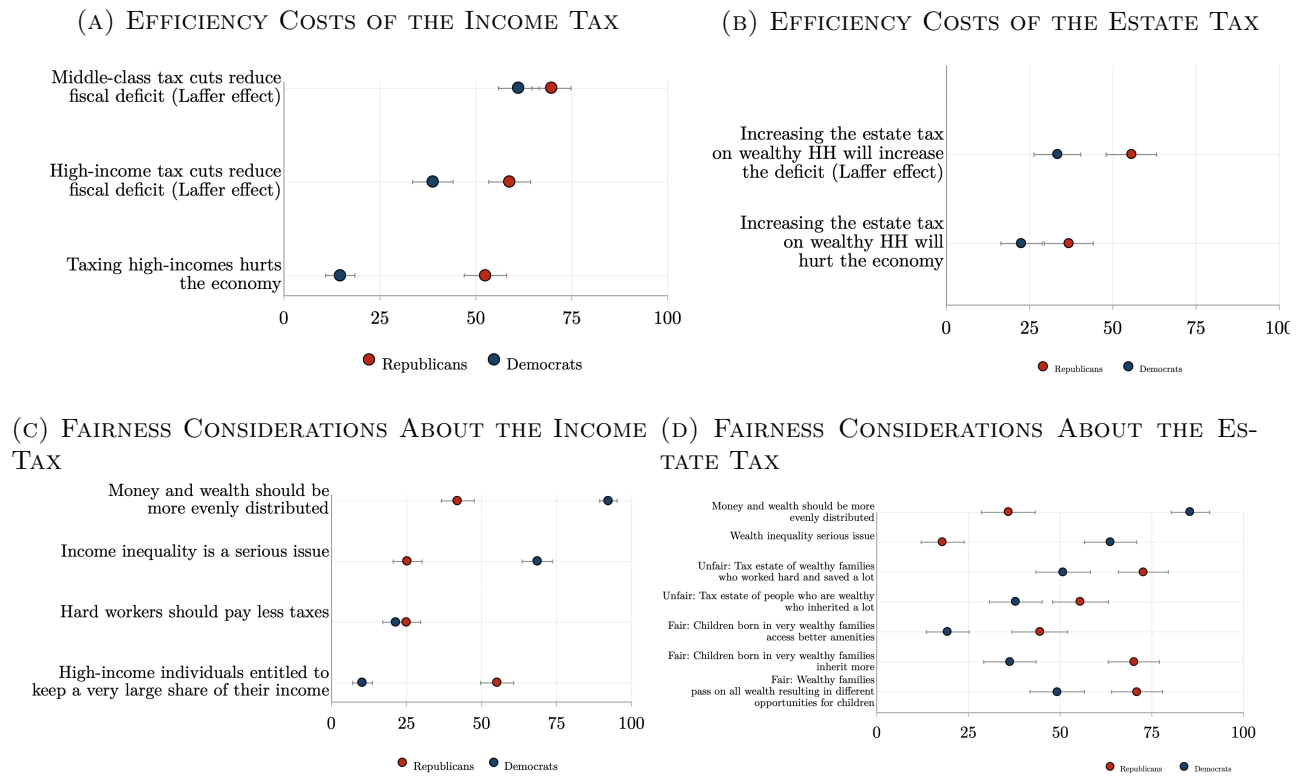
Notes: “pp” refers to “percentage points.” Panels A, B, and C present the share of respondents who believe a given behavioral response by a certain group would be encouraged (either a *great deal*, *a lot*, or *a moderate amount*) if the federal personal income tax rate for said group were to increase. Panel A asks about tax increases for the respondents themselves (Me), the middle class (Middle Class) or the richest people in the economy (Top Earners). Panel C asks about tax increases for the richest people in the economy in the top panel (Top Earners) or the middle class in the bottom panel (Middle Class), but displays the responses of Republicans and Democrats separately. Panel B asks about tax increases for the richest people in the economy (Top Earners; Baseline) versus a woman among the richest people in the economy (Top Earners; Women) in the top panel and about tax increases for the middle class (Middle class; Baseline) versus a woman in the middle class (Middle class; Women) in the bottom panel. Intervals are based on a 90% level of confidence. Only respondents who saw no video treatment are included.

FIGURE OA-13: WOULD A HIGHER ESTATE TAX ENCOURAGE THE FOLLOWING? REPUBLICANS VS. DEMOCRATS



Notes: Panel A and B present the share of respondents who believe a given behavioral response by a certain group would be encouraged (either a *great deal*, *a lot*, or *a moderate amount*) if the federal estate tax rate for said group were to increase. Panel A asks about tax increases for the respondents themselves (Me), the currently young and not yet rich (Young), or very wealthy individuals (Wealthy). Panel B asks about tax increases for the currently young and not yet rich (Young; lower panel) and very wealthy individuals (Wealthy; upper panel), but displays the responses of Republicans and Democrats separately. Intervals are based on a 90% level of confidence. Only respondents who saw no video treatment are included.

FIGURE OA-14: REASONING ABOUT TAXES: EFFICIENCY COSTS, AND FAIRNESS CONSIDERATIONS



Notes: The graph shows, for the different subgroups indicated in the legends, the share of respondents who agree with the statement reported on the y-axis in the income and estate tax survey. Intervals are based on a 90% level of confidence. Democrats and Republicans refers to the political affiliation of the respondent. The graph includes only respondents who were not assigned to any of the video courses. See Tables OA-19, OA-25, and OA-27 for regression analysis of the variables on the y-axis; the notes to these Tables report a more precise definition of the variables on the y-axis.

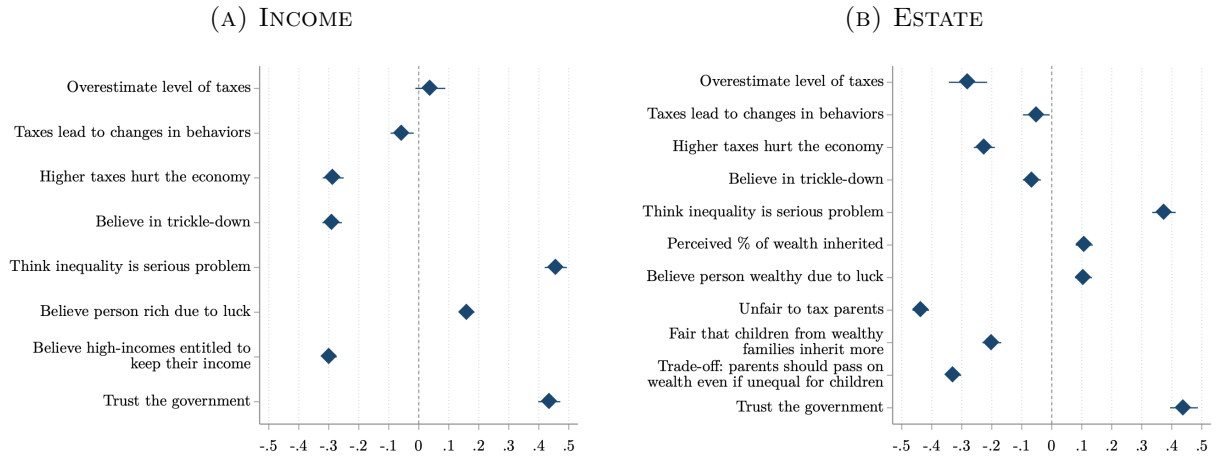
OA-6.2 Policy Outcomes of Income and Estate Tax

TABLE OA-29: INCOME POLICY VIEWS INDEX REGRESSED ON INDIVIDUAL MECHANISMS (STANDARDIZED VARIABLES)

	Policy index
Rich people encouraged to evade taxes	0.00 (0.01)
Middle class encouraged to evade taxes	0.01 (0.01)
Rich people encouraged to work less	-0.01 (0.01)
Middle class encouraged to work less	0.01 (0.01)
Rich people encouraged to stop working	0.01 (0.01)
Middle class encouraged to stop working	-0.01 (0.01)
Rich people encouraged to have spouse stop working	0.00 (0.01)
Middle class encouraged to have spouse stop working	-0.00 (0.01)
Rich people encouraged to move state	0.01 (0.01)
Middle class encouraged to save less	0.02 (0.01)
Rich people encouraged to be less entrepreneurial	0.00 (0.01)
Middle class encouraged to be less entrepreneurial	-0.02 (0.01)
↑ Taxes on high-income hurt economy	-0.06*** (0.01)
Laffer effect high-incomes	-0.05*** (0.01)
Laffer effect middle class	0.00 (0.01)
Believe in trickle down	-0.06*** (0.01)
Poor households would lose if overall taxes were ↑	-0.00 (0.01)
Working class would lose if overall taxes were ↑	-0.04*** (0.01)
Wealth distribution should more evenly distributed	0.05*** (0.01)
Inequality is serious issue	0.12*** (0.01)
Share of national income owned by top 1%	0.02** (0.01)
Share of income owned by top 1% has increased over the past 30 years	0.04*** (0.01)
Believe person rich due to luck	0.01 (0.01)
Believe high-incomes entitled to keep their income	-0.14*** (0.01)
Trust government	0.07*** (0.01)
Government should do more to solve the country's problem	0.05*** (0.01)
Government should take active steps to improve the lives of citizens	0.12*** (0.01)
Misperception top tax rate	-0.00 (0.01)
Misperception top tax in 1950s	-0.01 (0.01)
Misperception state top tax rate	0.01 (0.01)
Misperception top tax threshold	0.01 (0.01)
Misperception average tax median household	0.01 (0.01)
Misperception average tax in top bracket	0.00 (0.01)
Misperception share of households in top bracket	0.03** (0.01)
Misperception share of households paying no income tax	-0.00 (0.01)
Control Group Mean	-0.00
Observations	2784

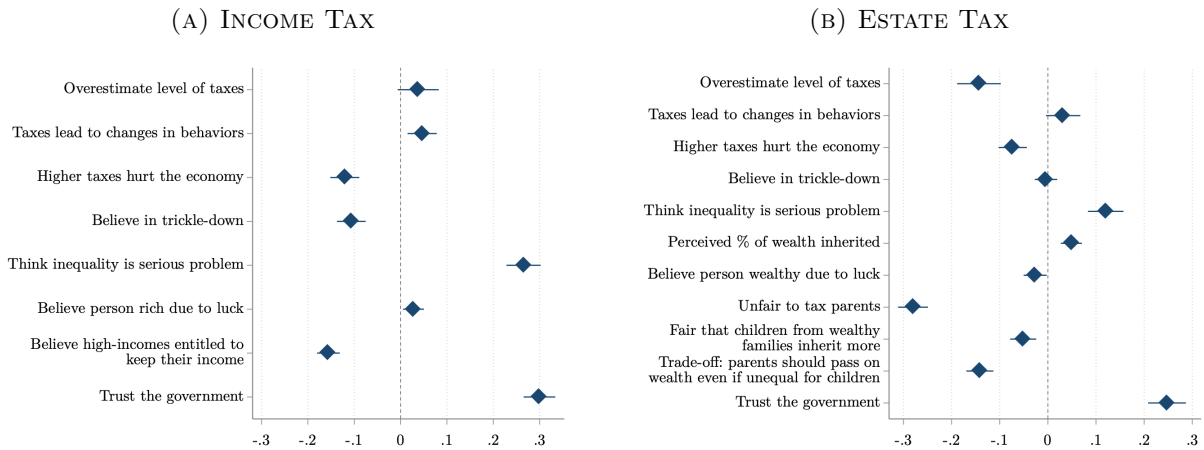
Notes: The table reports regressions of the policy view index of the income tax on the individual components of the mechanisms indices, treatment indicators and personal characteristics of the respondents (not shown for the sake of space). Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

FIGURE OA-15: POLICY VIEWS: DECOMPOSITION, INCLUDING FACTORS SEPARATELY



Notes: Each line in this figure shows the coefficient, with confidence intervals, from the regression of the policy index on the single mechanisms variable indicated on the y-axis, personal characteristics, and treatment indicators.

FIGURE OA-16: POLICY VIEWS: DECOMPOSITION, OMITTING INDIVIDUAL CHARACTERISTICS



Notes: The figure shows the coefficients from the regression of the policy index on the mechanisms indices and on treatment indicators. Individual covariates (sex, age, income, political affiliation, education, employment status) are not included in the regression.

TABLE OA-30: ESTATE POLICY VIEW INDEX REGRESSED ON INDIVIDUAL MECHANISMS
(STANDARDIZED VARIABLES)

	Policy Index
Misperception unrealized capital gains	-0.04*** (0.01)
Misperception number of households paying estate tax out of 1,000	0.00 (0.01)
Misperception exemption threshold	-0.03** (0.01)
Misperception estate tax rate	-0.01 (0.01)
Misperception estate tax rate 1950	-0.05*** (0.01)
Rich people encouraged to evade taxes if taxes ↑	0.02* (0.01)
Young people encouraged to evade taxes if taxes ↑	-0.00 (0.01)
Rich people encouraged to work less if taxes ↑	-0.00 (0.02)
Young people encouraged to work less if taxes ↑	-0.01 (0.02)
Rich people encouraged to stop working if taxes ↑	0.00 (0.02)
Young people encouraged to stop working if taxes ↑	0.01 (0.02)
Rich people encouraged to have spouse stop working if taxes ↑	-0.00 (0.02)
Young people encouraged to have spouse stop working if taxes ↑	0.01 (0.02)
Rich people encouraged to move state if taxes ↑	0.01 (0.01)
Young people encouraged to save less if taxes ↑	-0.03* (0.01)
Rich people encouraged to be less entrepreneurial if taxes ↑	-0.01 (0.02)
Young people encouraged to be less entrepreneurial if taxes ↑	-0.01 (0.02)
Rich people encouraged to save less if taxes ↑	0.03* (0.01)
Young people encouraged to save less if taxes ↑	-0.01 (0.02)
↑ Estate tax hurt economy	-0.04*** (0.01)
Laffer effect	-0.03*** (0.01)
Poor households would win if estate tax were cut	0.06*** (0.02)
Working class would win if estate tax were cut	-0.06*** (0.02)
Share of wealth owned by top 0.1% has increased over the past 30 years	0.02** (0.01)
Wealth distribution should be more evenly distributed	0.03** (0.01)
Inequality serious issue	0.08*** (0.01)
Believe person wealthy due to luck	-0.02 (0.01)
Perceived % of wealth inherited	0.03** (0.01)
Unfair tax estates of wealthy heirs	-0.13*** (0.01)
Unfair tax estates of hard workers	-0.13*** (0.01)
Fair that children from wealthy families access better amenities	0.01 (0.01)
Fair that children from wealthy families inherit more	-0.06*** (0.01)
Parents should even if unequal for children	-0.14*** (0.01)
Trust government	0.09*** (0.01)
Government should do more to solve the country's problem	0.03** (0.01)
Government should take active steps to improve the lives of citizens	0.08*** (0.01)
Control Group Mean	0.00
Observations	2360

Notes: The table reports regressions of the policy view index of the estate tax on the individual components of the mechanisms indices, treatment indicators and personal characteristics of the respondents (not shown for the sake of space). Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-31: POLICY VIEWS ON THE INCOME TAX

	Income tax fair (1)	Satisfied income tax (2)	Progressive tax important tool to ↓ inequality (3)	Support ↑ taxes on high incomes to expand programs for low-incomes (4)	Support ↑ taxes on high incomes to increase investment (5)	Government responsible to ↓ inequality (6)	Policy index (7)
Panel A: Personal characteristics							
Republican	0.22*** (0.02)	0.23*** (0.02)	-0.32*** (0.02)	-0.41*** (0.02)	-0.10*** (0.02)	-0.35*** (0.02)	-0.61*** (0.03)
Independent and others	0.06*** (0.02)	0.09*** (0.02)	-0.18*** (0.02)	-0.27*** (0.02)	-0.08*** (0.02)	-0.23*** (0.02)	-0.39*** (0.03)
Female	-0.07*** (0.02)	-0.04** (0.02)	-0.02 (0.02)	-0.04** (0.02)	-0.10*** (0.02)	-0.03 (0.02)	-0.09*** (0.02)
Has children	0.03 (0.02)	0.05*** (0.02)	-0.00 (0.02)	-0.00 (0.02)	-0.01 (0.02)	0.02 (0.02)	0.01 (0.03)
Black	0.08** (0.04)	0.05 (0.04)	-0.02 (0.04)	-0.03 (0.04)	-0.07 (0.04)	0.02 (0.04)	-0.05 (0.05)
Hispanic	0.11*** (0.04)	0.08** (0.04)	-0.03 (0.04)	-0.05 (0.04)	-0.09** (0.04)	0.02 (0.04)	-0.08 (0.05)
Age 30-49	-0.05* (0.02)	-0.06** (0.02)	-0.01 (0.02)	-0.04* (0.02)	-0.01 (0.03)	0.02 (0.03)	-0.02 (0.03)
Age 50-69	-0.13*** (0.03)	-0.16*** (0.03)	-0.05** (0.03)	-0.11*** (0.03)	-0.02 (0.03)	-0.09*** (0.03)	-0.14*** (0.04)
Middle-Income	-0.03 (0.02)	-0.03 (0.02)	-0.02 (0.02)	-0.05* (0.02)	0.01 (0.03)	-0.03 (0.02)	-0.05 (0.03)
High-Income	0.03 (0.02)	-0.00 (0.02)	-0.03 (0.02)	-0.07*** (0.02)	0.08*** (0.02)	-0.07*** (0.02)	-0.04 (0.03)
College	-0.01 (0.02)	-0.02 (0.02)	0.02 (0.02)	0.03 (0.02)	0.07*** (0.02)	0.04** (0.02)	0.08*** (0.03)
Working	-0.04 (0.05)	0.04 (0.05)	-0.00 (0.05)	-0.06 (0.05)	-0.09* (0.05)	-0.01 (0.05)	-0.08 (0.07)
Not working	-0.02 (0.05)	0.05 (0.05)	0.00 (0.05)	-0.02 (0.05)	-0.12** (0.05)	0.04 (0.05)	-0.05 (0.07)
Retiree	-0.06 (0.06)	0.03 (0.05)	0.07 (0.05)	-0.02 (0.06)	-0.05 (0.06)	-0.02 (0.06)	-0.01 (0.08)
Panel B: Video treatment effects							
Redistribution T	0.01 (0.03)	0.02 (0.03)	0.11*** (0.03)	0.04 (0.03)	0.05* (0.03)	0.09*** (0.03)	0.15*** (0.04)
Efficiency T	0.01 (0.03)	0.01 (0.03)	0.00 (0.03)	-0.01 (0.03)	0.04 (0.03)	0.00 (0.03)	0.02 (0.04)
Economist T	-0.02 (0.02)	-0.04* (0.02)	0.06** (0.02)	0.05* (0.02)	0.06** (0.03)	0.06** (0.03)	0.12*** (0.03)
Panel C: Descriptive statistics							
Control mean	0.31	0.30	0.67	0.57	0.55	0.43	-0.00
Observations	2783	2782	2784	2783	2783	2780	2784

Notes: The dependent variables are indicator variables equal to one if: *Income tax fair*: the respondent believes that the current U.S. federal income tax system is somewhat fair or very fair; *Satisfied income tax*: the respondent is somewhat satisfied or very satisfied with the current U.S. federal income tax system; *Progressive tax important tool to ↓ inequality*: the respondent believes that a progressive tax system in which people with higher incomes pay a higher share of income in taxes than people/women with lower incomes is an important tool to reduce income inequality; *Support ↑ taxes on high incomes to expand programs for low-incomes*: the respondent supports or strongly supports raising federal income taxes on higher income households to expand programs that support lower-income individuals; *Support ↑ taxes on high incomes to increase investment*: the respondent supports or strongly supports raising federal income taxes on higher income households to increase investment in the U.S. *Government responsible to ↓ inequality*: the respondent thinks the government has a responsibility to reduce income differences between the rich and the poor. See the notes to Table OA-15. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-32: POLICY VIEWS ON THE INCOME TAX: UNDERLYING REASONING

	Income tax fair (1)	Satisfied income tax (2)	Progressive tax important tool to ↓ inequality (3)	Support ↑ taxes on high incomes to expand programs for low-incomes (4)	Support ↑ taxes on high incomes to increase investment (5)	Government responsible to ↓ inequality (6)	Policy index (7)
Panel A: Personal characteristics							
Republican	0.22*** (0.02)	0.23*** (0.02)	-0.32*** (0.02)	-0.41*** (0.02)	-0.10*** (0.02)	-0.35*** (0.02)	-0.61*** (0.03)
Age 30-49	-0.05* (0.02)	-0.06** (0.02)	-0.01 (0.02)	-0.04* (0.02)	-0.01 (0.03)	0.02 (0.03)	-0.02 (0.03)
Age 50-69	-0.13*** (0.03)	-0.16*** (0.03)	-0.05** (0.03)	-0.11*** (0.03)	-0.02 (0.03)	-0.09*** (0.03)	-0.14*** (0.04)
Middle-Income	-0.03 (0.02)	-0.03 (0.02)	-0.02 (0.02)	-0.05* (0.02)	0.01 (0.03)	-0.03 (0.02)	-0.05 (0.03)
High-Income	0.03 (0.02)	-0.00 (0.02)	-0.03 (0.02)	-0.07*** (0.02)	0.08*** (0.02)	-0.07*** (0.02)	-0.04 (0.03)
Panel B: Underlying mechanisms							
Republican	0.10*** (0.02)	0.10*** (0.02)	-0.05*** (0.02)	-0.13*** (0.02)	0.04 (0.03)	-0.10*** (0.02)	-0.12*** (0.03)
Overestimate level of taxes	0.15*** (0.02)	0.15*** (0.02)	0.04*** (0.02)	0.03* (0.02)	-0.01 (0.02)	0.05*** (0.02)	0.05*** (0.02)
Taxes lead to changes in behaviors	0.01 (0.01)	0.02 (0.01)	0.01 (0.01)	0.02 (0.01)	0.02 (0.01)	0.03** (0.01)	0.04*** (0.02)
Higher taxes hurt the economy	-0.02* (0.01)	-0.03** (0.01)	-0.08*** (0.01)	-0.04*** (0.01)	-0.04** (0.01)	-0.05*** (0.01)	-0.11*** (0.02)
Believe in trickle-down	-0.02* (0.01)	-0.03** (0.01)	-0.05*** (0.01)	-0.07*** (0.01)	-0.05*** (0.01)	-0.01 (0.01)	-0.10*** (0.02)
Think inequality is serious problem	-0.19*** (0.02)	-0.19*** (0.01)	0.11*** (0.01)	0.14*** (0.01)	0.08*** (0.02)	0.16*** (0.02)	0.25*** (0.02)
Believe person rich due to luck	-0.07*** (0.01)	-0.06*** (0.01)	0.02*** (0.01)	0.02** (0.01)	-0.01 (0.01)	0.02** (0.01)	0.03** (0.01)
Believe high-incomes entitled to keep their income	0.01 (0.01)	0.02* (0.01)	-0.12*** (0.01)	-0.10*** (0.01)	-0.03*** (0.01)	-0.05*** (0.01)	-0.16*** (0.01)
Trust the government	0.08*** (0.01)	0.07*** (0.01)	0.09*** (0.01)	0.15*** (0.01)	0.09*** (0.02)	0.21*** (0.01)	0.27*** (0.02)
Panel C: Video treatment effects							
Redistribution T	0.01 (0.03)	0.02 (0.03)	0.11*** (0.03)	0.04 (0.03)	0.05* (0.03)	0.09*** (0.03)	0.15*** (0.04)
Efficiency T	0.01 (0.03)	0.01 (0.03)	0.00 (0.03)	-0.01 (0.03)	0.04 (0.03)	0.00 (0.03)	0.02 (0.04)
Economist T	-0.02 (0.02)	-0.04* (0.02)	0.06** (0.02)	0.05* (0.02)	0.06** (0.03)	0.06** (0.03)	0.12*** (0.03)
Panel D: Descriptive statistics							
Control mean	0.31	0.30 m	0.67	0.57	0.55	0.43	-0.00
Male control mean	0.34	0.32	0.66	0.57	0.58	0.44	0.02
Democrat control mean	0.21	0.20	0.84	0.80	0.59	0.63	0.33
Observations	2783	2782	2784	2783	2783	2780	2784

Notes: The dependent variables are indicator variables equal to one if: *Income tax fair*: the respondent believes that the current U.S. federal income tax system is somewhat fair or very fair; *Satisfied income tax*: the respondent is somewhat satisfied or very satisfied with the current U.S. federal income tax system; *Progressive tax important tool to ↓ inequality*: the respondent believes that a progressive tax system in which people with higher incomes pay a higher share of income in taxes than people/women with lower incomes is an important tool to reduce income inequality; *Support ↑ taxes on high incomes to expand programs for low-incomes*: the respondent supports or strongly supports raising federal income taxes on higher income households to expand programs that support lower-income individuals; *Support ↑ taxes on high incomes to increase investment*: the respondent supports or strongly supports raising federal income taxes on higher income households to increase investment in the U.S. *Government responsible to ↓ inequality*: the respondent thinks the government has a responsibility to reduce income differences between the rich and the poor. See the notes to Table OA-15. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-33: POLICY VIEWS ON THE INCOME TAX: HETEROGENEOUS TREATMENT EFFECTS

	Income tax fair (1)	Satisfied income tax (2)	Progressive tax important tool to ↓ inequality (3)	Support ↑ taxes on high incomes to expand programs for low-incomes (4)	Government responsible to increase investment (5)	Government responsible to ↓ inequality (6)	Policy index (7)
Panel A: Gender							
Redistribution T	0.01 (0.04)	0.00 (0.04)	0.13*** (0.04)	0.05 (0.04)	0.03 (0.04)	0.07* (0.04)	0.14** (0.06)
Efficiency T	0.03 (0.04)	0.03 (0.04)	0.05 (0.04)	0.03 (0.04)	0.07 (0.04)	0.03 (0.04)	0.09 (0.06)
Economist T	-0.03 (0.03)	-0.04 (0.03)	0.05 (0.03)	0.04 (0.03)	0.04 (0.04)	0.06* (0.03)	0.09** (0.05)
Female	-0.06** (0.02)	-0.04 (0.02)	-0.01 (0.02)	-0.03 (0.02)	-0.11*** (0.03)	-0.03 (0.03)	-0.09*** (0.03)
Redistribution T × Female	-0.01 (0.05)	0.04 (0.05)	-0.03 (0.05)	-0.01 (0.05)	0.05 (0.06)	0.04 (0.06)	0.02 (0.08)
Efficiency T × Female	-0.04 (0.05)	-0.05 (0.05)	-0.09* (0.05)	-0.07 (0.05)	-0.05 (0.06)	-0.06 (0.06)	-0.13* (0.08)
Economist T × Female	0.00 (0.04)	0.00 (0.04)	0.02 (0.04)	0.02 (0.04)	0.04 (0.05)	0.01 (0.04)	0.05 (0.06)
Panel B: Political affiliation							
Redistribution T	-0.03 (0.05)	-0.01 (0.05)	0.05 (0.05)	0.03 (0.05)	-0.00 (0.05)	0.11** (0.05)	0.10 (0.07)
Efficiency T	0.06 (0.05)	-0.01 (0.05)	0.01 (0.05)	-0.02 (0.05)	-0.01 (0.06)	-0.01 (0.05)	-0.02 (0.07)
Economist T	0.03 (0.04)	-0.03 (0.04)	0.02 (0.04)	0.00 (0.04)	0.06 (0.04)	0.06 (0.04)	0.08 (0.05)
Republican	0.24*** (0.03)	0.23*** (0.03)	-0.34*** (0.03)	-0.43*** (0.03)	-0.10*** (0.03)	-0.36*** (0.03)	-0.63*** (0.04)
Independent and others	0.08*** (0.03)	0.07** (0.03)	-0.21*** (0.03)	-0.30*** (0.03)	-0.12*** (0.03)	-0.22*** (0.03)	-0.44*** (0.04)
Redistribution T × Republican	0.07 (0.07)	0.05 (0.07)	0.06 (0.07)	-0.02 (0.07)	0.03 (0.07)	-0.02 (0.07)	0.03 (0.09)
Redistribution T × Independent and others	0.05 (0.07)	0.05 (0.06)	0.12* (0.06)	0.06 (0.07)	0.15** (0.07)	-0.05 (0.07)	0.14 (0.09)
Efficiency T × Republican	-0.10 (0.07)	-0.04 (0.07)	-0.00 (0.07)	0.02 (0.07)	0.01 (0.07)	0.05 (0.07)	0.04 (0.10)
Efficiency T × Independent and others	-0.03 (0.07)	0.09 (0.07)	-0.00 (0.07)	0.02 (0.07)	0.14* (0.07)	-0.01 (0.07)	0.07 (0.09)
Economist T × Republican	-0.08 (0.05)	-0.01 (0.05)	0.06 (0.05)	0.08 (0.05)	-0.04 (0.06)	0.02 (0.05)	0.06 (0.07)
Economist T × Independent and others	-0.07 (0.05)	-0.02 (0.05)	0.05 (0.05)	0.06 (0.05)	0.03 (0.05)	-0.01 (0.05)	0.07 (0.07)
Male control mean	0.34	0.32	0.66	0.57	0.58	0.44	0.02
Observations	2783	2782	2784	2783	2783	2780	2784

Notes: See the notes to Table OA-31. Panel A reports the treatment effects of the question formulation interacted with the respondent's political affiliation. Panel B reports the treatment effects of the video courses interacted with the respondent's political affiliation. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-34: POLICY VIEWS OF THE ESTATE TAX

	Estate tax system fair (1)	Satisfied with estate tax (2)	Estate tax should exist (3)	Estate tax should be increased (4)	↑ Estate tax good way to ↓ inequality (5)	Government responsible to ↓ wealth transm. (6)	Policy index (7)
Panel A: Personal characteristics							
Republican	0.06** (0.03)	0.07*** (0.03)	-0.29*** (0.03)	-0.28*** (0.02)	-0.28*** (0.02)	-0.18*** (0.02)	-0.54*** (0.04)
Independent and others	-0.02 (0.02)	-0.02 (0.02)	-0.19*** (0.02)	-0.17*** (0.02)	-0.16*** (0.02)	-0.12*** (0.02)	-0.34*** (0.03)
Female	-0.02 (0.02)	-0.00 (0.02)	-0.03 (0.02)	-0.08*** (0.02)	-0.03 (0.02)	-0.08*** (0.02)	-0.12*** (0.03)
Has children	0.02 (0.02)	0.04** (0.02)	-0.02 (0.02)	0.00 (0.02)	-0.01 (0.02)	0.01 (0.02)	-0.01 (0.03)
Black	0.02 (0.04)	0.10** (0.04)	-0.05 (0.04)	-0.06 (0.04)	-0.07 (0.04)	0.03 (0.04)	-0.08 (0.06)
Hispanic	0.00 (0.04)	-0.00 (0.04)	-0.01 (0.04)	-0.01 (0.04)	0.00 (0.04)	0.01 (0.04)	-0.00 (0.06)
Age 30-49	-0.04 (0.03)	-0.09*** (0.03)	-0.01 (0.03)	0.00 (0.03)	-0.02 (0.03)	-0.03 (0.03)	-0.03 (0.04)
Age 50-69	-0.12*** (0.03)	-0.16*** (0.03)	-0.07** (0.03)	-0.07** (0.03)	-0.13*** (0.03)	-0.11*** (0.03)	-0.20*** (0.04)
Middle-Income	0.00 (0.03)	0.00 (0.03)	0.04 (0.03)	-0.00 (0.02)	0.00 (0.03)	0.02 (0.02)	0.03 (0.04)
High-Income	-0.00 (0.03)	0.01 (0.03)	0.02 (0.03)	0.02 (0.02)	0.01 (0.03)	0.00 (0.02)	0.03 (0.04)
College	0.02 (0.02)	0.04* (0.02)	0.07*** (0.02)	0.09*** (0.02)	0.00 (0.02)	0.03* (0.02)	0.10*** (0.03)
Working	0.02 (0.05)	0.03 (0.05)	-0.02 (0.05)	-0.02 (0.05)	-0.03 (0.05)	-0.01 (0.05)	-0.04 (0.07)
Not working	0.03 (0.05)	0.06 (0.05)	0.00 (0.05)	-0.02 (0.05)	-0.03 (0.05)	-0.01 (0.05)	-0.03 (0.08)
Retiree	-0.00 (0.06)	0.04 (0.06)	-0.04 (0.06)	-0.01 (0.05)	-0.04 (0.06)	-0.03 (0.05)	-0.06 (0.08)
Panel B: Video treatment effects							
Redistribution T	-0.04 (0.04)	-0.03 (0.04)	0.05 (0.04)	0.07** (0.03)	0.14*** (0.04)	0.03 (0.03)	0.15*** (0.05)
Efficiency T	0.01 (0.04)	0.01 (0.04)	0.02 (0.04)	0.01 (0.03)	0.08** (0.04)	0.01 (0.03)	0.06 (0.05)
Economist T	0.01 (0.03)	0.01 (0.03)	0.05 (0.03)	0.08*** (0.03)	0.12*** (0.03)	0.02 (0.03)	0.14*** (0.05)
Panel C: Descriptive statistics							
Control mean	0.40	0.36	0.56	0.31	0.53	0.28	0.00
Observations	2358	2356	2359	2359	2357	2355	2360

Notes: The dependent variables are indicator variables equal to one if: *Estate tax system fair*: the respondent believes that the current U.S. federal estate tax system is somewhat fair or very fair; *Satisfied with estate tax*: the respondent is somewhat satisfied or very satisfied with the current U.S. federal estate tax system; *Estate tax should exist*: the respondent believes that there should be a federal estate tax in the U.S.; *Estate tax should be increased*: conditional on believing that there should be a federal estate tax (see previous variable), the respondent thinks that the federal estate tax should be increased; ↑ *Estate tax good way to ↓ inequality*: the respondent believes that increasing the estate tax is a good way or it is one of the best ways to reduce wealth inequality; *Government responsible to ↓ wealth transm.*: the respondent thinks the government should have responsibility in reducing inter-generational wealth transmission. See the notes to Table OA-15. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-35: POLICY VIEWS ON THE ESTATE TAX: UNDERLYING REASONING

	Estate tax system fair (1)	Satisfied with estate tax (2)	Estate tax should exist (3)	Estate tax should be increased (4)	↑ Estate tax good way to ↓ inequality (5)	Government responsible to ↓ wealth transm. (6)	Policy index (7)
Panel A: Personal Characteristics							
Republican	0.06** (0.03)	0.07*** (0.03)	-0.29*** (0.03)	-0.28*** (0.02)	-0.28*** (0.02)	-0.18*** (0.02)	-0.54*** (0.04)
Age 30-49	-0.04 (0.03)	-0.09*** (0.03)	-0.01 (0.03)	0.00 (0.03)	-0.02 (0.03)	-0.03 (0.03)	-0.03 (0.04)
Age 50-69	-0.12*** (0.03)	-0.16*** (0.03)	-0.07** (0.03)	-0.07** (0.03)	-0.13*** (0.03)	-0.11*** (0.03)	-0.20*** (0.04)
Middle-Income	0.00 (0.03)	0.00 (0.03)	0.04 (0.03)	-0.00 (0.02)	0.00 (0.03)	0.02 (0.02)	0.03 (0.04)
High-Income	-0.00 (0.03)	0.01 (0.03)	0.02 (0.03)	0.02 (0.02)	0.01 (0.03)	0.00 (0.02)	0.03 (0.04)
Panel B: Underlying mechanisms							
Republican	0.05* (0.03)	0.04 (0.03)	-0.06** (0.02)	-0.06*** (0.02)	-0.08*** (0.02)	0.00 (0.02)	-0.10*** (0.03)
Overestimate level of taxes	0.03 (0.02)	0.01 (0.02)	-0.05** (0.02)	-0.13*** (0.02)	0.01 (0.02)	-0.05*** (0.02)	-0.12*** (0.02)
Taxes lead to changes in behaviors	0.00 (0.02)	0.01 (0.02)	-0.04*** (0.01)	-0.01 (0.01)	0.05*** (0.01)	0.03** (0.01)	0.02 (0.02)
Higher taxes hurt the economy	-0.03** (0.01)	-0.02 (0.01)	-0.04*** (0.01)	-0.03*** (0.01)	-0.07*** (0.01)	0.01 (0.01)	-0.07*** (0.02)
Believe in trickle-down	-0.00 (0.01)	0.00 (0.01)	0.00 (0.01)	-0.01 (0.01)	-0.00 (0.01)	0.00 (0.01)	-0.00 (0.01)
Think inequality is serious problem	-0.12*** (0.02)	-0.12*** (0.02)	0.04*** (0.01)	0.09*** (0.01)	0.01 (0.02)	0.06*** (0.01)	0.11*** (0.02)
Perceived % of wealth inherited	0.01 (0.01)	0.01 (0.01)	0.02* (0.01)	0.01* (0.01)	0.03*** (0.01)	0.03*** (0.01)	0.04*** (0.01)
Believe person wealthy due to luck	-0.04*** (0.01)	-0.04*** (0.01)	-0.01 (0.01)	-0.02** (0.01)	-0.00 (0.01)	-0.02* (0.01)	-0.03** (0.01)
Unfair to tax parents	-0.09*** (0.01)	-0.09*** (0.01)	-0.18*** (0.01)	-0.14*** (0.01)	-0.12*** (0.01)	-0.09*** (0.01)	-0.27*** (0.01)
Fair that children from wealthy families inherit more	-0.01 (0.01)	0.01 (0.01)	-0.02 (0.01)	-0.01 (0.01)	-0.05*** (0.01)	-0.03** (0.01)	-0.05*** (0.01)
Trade-off: parents should pass on wealth even if unequal for children	0.02 (0.01)	0.01 (0.01)	-0.08*** (0.01)	-0.07*** (0.01)	-0.07*** (0.01)	-0.06*** (0.01)	-0.14*** (0.01)
Trust the government	0.06*** (0.02)	0.06*** (0.02)	0.08*** (0.02)	0.08*** (0.01)	0.11*** (0.02)	0.15*** (0.02)	0.22*** (0.02)
Panel C: Video treatment effects							
Redistribution T	-0.04 (0.04)	-0.03 (0.04)	0.05 (0.04)	0.07** (0.03)	0.14*** (0.04)	0.03 (0.03)	0.15*** (0.05)
Efficiency T	0.01 (0.04)	0.01 (0.04)	0.02 (0.04)	0.01 (0.03)	0.08** (0.04)	0.01 (0.03)	0.06 (0.05)
Economist T	0.01 (0.03)	0.01 (0.03)	0.05 (0.03)	0.08*** (0.03)	0.12*** (0.03)	0.02 (0.03)	0.14*** (0.05)
Panel D: Descriptive statistics							
Control mean	0.40	0.36	0.56	0.31	0.53	0.28	0.00
Male control mean	0.43	0.41	0.62	0.36	0.54	0.30	0.08
Democrat control mean	0.40	0.38	0.67	0.43	0.65	0.39	0.24
Observations	2358	2356	2359	2359	2357	2355	2360

Notes: The dependent variables are indicator variables equal to one if: *Estate tax system fair*: the respondent believes that the current U.S. federal estate tax system is somewhat fair or very fair; *Satisfied with estate tax*: the respondent is somewhat satisfied or very satisfied with the current U.S. federal estate tax system; *Estate tax should exist*: the respondent believes that there should be a federal estate tax in the U.S.; *Estate tax should be increased*: conditional on believing that there should be a federal estate tax (see previous variable), the respondent thinks that the federal estate tax should be increased; ↑ *Estate tax good way to ↓ inequality*: the respondent believes that increasing the estate tax is a good way or it is one of the best ways to reduce wealth inequality; *Government responsible to ↓ wealth transm.*: the respondent thinks the government should have responsibility in reducing inter-generational wealth transmission. See the notes to Table OA-15. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-36: POLICY VIEWS ON THE ESTATE TAX: HETEROGENEOUS TREATMENT EFFECTS

	Estate tax system fair (1)	Satisfied with estate tax (2)	Estate tax should exist (3)	Estate tax should be increased (4)	↑ Estate tax good way to ↓ inequality (5)	Government responsible to ↓ wealth transm. (6)	Policy index (7)
Panel A: Gender							
Redistribution T	-0.04 (0.05)	-0.07 (0.05)	0.11** (0.05)	0.16*** (0.05)	0.13*** (0.05)	0.06 (0.05)	0.24*** (0.07)
Efficiency T	0.04 (0.05)	-0.00 (0.05)	-0.03 (0.05)	-0.02 (0.04)	0.07 (0.05)	0.03 (0.05)	0.03 (0.07)
Economist T	-0.03 (0.04)	-0.03 (0.04)	0.00 (0.04)	0.07* (0.04)	0.08** (0.04)	0.01 (0.04)	0.08 (0.06)
Female	-0.03 (0.03)	-0.04 (0.03)	-0.05* (0.03)	-0.08*** (0.03)	-0.05* (0.03)	-0.07** (0.03)	-0.13*** (0.04)
Redistribution T × Female	0.01 (0.06)	0.07 (0.06)	-0.09 (0.06)	-0.16*** (0.06)	0.01 (0.06)	-0.05 (0.06)	-0.16* (0.09)
Efficiency T × Female	-0.07 (0.06)	0.02 (0.06)	0.09 (0.06)	0.06 (0.05)	0.02 (0.06)	-0.05 (0.06)	0.06 (0.09)
Economist T × Female	0.07 (0.05)	0.07 (0.05)	0.08* (0.05)	0.02 (0.04)	0.08 (0.05)	0.02 (0.04)	0.10 (0.07)
Panel B: Political affiliation							
Redistribution T	-0.07 (0.06)	-0.02 (0.05)	0.08 (0.05)	0.09* (0.05)	0.17*** (0.05)	-0.01 (0.05)	0.17** (0.08)
Efficiency T	-0.01 (0.06)	0.03 (0.05)	0.10* (0.05)	0.09* (0.05)	0.12** (0.05)	0.03 (0.05)	0.18** (0.08)
Economist T	-0.02 (0.05)	-0.03 (0.05)	0.02 (0.05)	0.13*** (0.04)	0.18*** (0.05)	0.03 (0.04)	0.18*** (0.07)
Republican	0.05 (0.04)	0.07* (0.04)	-0.27*** (0.04)	-0.25*** (0.03)	-0.26*** (0.04)	-0.17*** (0.04)	-0.50*** (0.05)
Independent and others	-0.05 (0.04)	-0.03 (0.04)	-0.18*** (0.04)	-0.12*** (0.03)	-0.11*** (0.04)	-0.14*** (0.03)	-0.29*** (0.05)
Redistribution T × Republican	0.07 (0.08)	0.01 (0.08)	-0.02 (0.08)	0.02 (0.07)	0.00 (0.07)	0.09 (0.07)	0.05 (0.11)
Redistribution T × Independent and others	0.03 (0.07)	-0.04 (0.07)	-0.05 (0.07)	-0.06 (0.07)	-0.10 (0.07)	0.06 (0.07)	-0.08 (0.10)
Efficiency T × Republican	0.02 (0.07)	-0.01 (0.07)	-0.16** (0.07)	-0.13* (0.07)	-0.07 (0.07)	-0.07 (0.07)	-0.23** (0.10)
Efficiency T × Independent and others	0.04 (0.07)	-0.03 (0.07)	-0.09 (0.07)	-0.12* (0.07)	-0.06 (0.07)	0.01 (0.07)	-0.14 (0.10)
Economist T × Republican	0.00 (0.06)	0.03 (0.06)	0.04 (0.06)	-0.07 (0.05)	-0.05 (0.06)	-0.03 (0.06)	-0.06 (0.08)
Economist T × Independent and others	0.08 (0.06)	0.10* (0.06)	0.02 (0.06)	-0.08 (0.05)	-0.12** (0.06)	0.02 (0.05)	-0.08 (0.08)
Male control mean	0.43	0.41	0.62	0.36	0.54	0.30	0.08
Observations	2358	2356	2359	2359	2357	2355	2360

Notes: See the notes to Table OA-34. Panel A reports the treatment effects of the question formulation interacted with the respondent's political affiliation. Panel B reports the treatment effects of the video courses interacted with the respondent's political affiliation. The full set of controls is included but not shown. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-37: POLICY VIEWS ON INCOME AND ESTATE TAXES

	Pay less than fair share		Support higher taxation to fund				
	High Incomes	Middle Class	Transfers to people out of work	Better Schools	Retraining Programs	Healthcare Subsidies	Wage Subsidies
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
[Income Tax] Panel A: Underlying mechanisms							
Republican	-0.04** (0.02)	0.04 (0.03)	-0.08*** (0.02)	-0.14*** (0.02)	-0.04* (0.02)	-0.18*** (0.02)	-0.14*** (0.02)
Misperception index	-0.06*** (0.02)	0.03 (0.03)	0.01 (0.02)	-0.16*** (0.02)	-0.09*** (0.02)	-0.08*** (0.02)	-0.06** (0.02)
Efficiency index	-0.12*** (0.01)	-0.11*** (0.02)	0.05*** (0.01)	-0.03* (0.02)	0.03 (0.02)	0.00 (0.02)	0.01 (0.02)
Redistribution index	0.23*** (0.02)	-0.02 (0.02)	0.11*** (0.02)	0.23*** (0.02)	0.18*** (0.02)	0.26*** (0.02)	0.23*** (0.02)
Government trust index	0.03** (0.01)	0.04*** (0.01)	0.15*** (0.01)	0.11*** (0.01)	0.09*** (0.01)	0.14*** (0.01)	0.13*** (0.01)
[Income Tax] Panel B: Video treatment effects							
Redistribution T	0.03 (0.03)	0.06* (0.03)	0.03 (0.03)	-0.03 (0.03)	0.02 (0.03)	-0.01 (0.03)	-0.03 (0.03)
Efficiency T	-0.03 (0.03)	0.00 (0.03)	-0.01 (0.03)	-0.05 (0.03)	0.01 (0.03)	-0.05* (0.03)	-0.03 (0.03)
Economist T	-0.00 (0.02)	0.04* (0.03)	0.04 (0.02)	-0.02 (0.03)	0.04* (0.03)	0.02 (0.02)	0.01 (0.03)
[Income Tax] Panel C: Descriptive statistics							
Control mean	0.78	0.36	0.26	0.62	0.33	0.42	0.42
Male Control mean	0.76	0.36	0.31	0.59	0.33	0.41	0.40
Democrat Control mean	0.91	0.36	0.38	0.76	0.42	0.62	0.61
Observations	2782	2781	2780	2779	2780	2780	2779
[Estate Tax] Panel D: Underlying mechanisms							
Republican	-0.18*** (0.02)	-0.01 (0.03)	-0.09*** (0.02)	-0.14*** (0.03)	-0.12*** (0.03)	-0.15*** (0.03)	-0.12*** (0.03)
Misperception index	-0.03 (0.02)	0.05** (0.03)	-0.06*** (0.02)	-0.07*** (0.02)	-0.08*** (0.02)	-0.09*** (0.02)	-0.06*** (0.02)
Efficiency index	-0.10*** (0.01)	-0.08*** (0.02)	0.07*** (0.01)	-0.04*** (0.02)	0.03* (0.02)	-0.01 (0.01)	0.02 (0.01)
Redistribution index	0.35*** (0.02)	-0.01 (0.02)	0.09*** (0.02)	0.21*** (0.02)	0.10*** (0.02)	0.21*** (0.02)	0.19*** (0.02)
Government trust index	0.01 (0.01)	0.03* (0.02)	0.15*** (0.01)	0.09*** (0.02)	0.11*** (0.02)	0.12*** (0.02)	0.13*** (0.02)
[Estate Tax] Panel E: Video treatment effects							
Redistribution T	-0.03 (0.04)	-0.02 (0.04)	0.03 (0.03)	0.00 (0.04)	0.04 (0.04)	0.06* (0.04)	0.06 (0.04)
Efficiency T	-0.06* (0.04)	-0.02 (0.04)	0.03 (0.03)	-0.01 (0.04)	0.02 (0.04)	0.06* (0.04)	0.02 (0.04)
Economist T	-0.03 (0.03)	-0.03 (0.03)	0.03 (0.03)	-0.00 (0.03)	-0.01 (0.03)	0.04 (0.03)	0.02 (0.03)
[Estate Tax] Panel F: Descriptive statistics							
Control mean	0.57	0.47	0.25	0.56	0.34	0.36	0.36
Male Control mean	0.56	0.49	0.30	0.57	0.38	0.36	0.32
Democrat Control mean	0.73	0.56	0.34	0.72	0.45	0.54	0.53
Observations	2357	2356	2356	2356	2355	2356	2356

Notes: The dependent variables are indicator variables equal to one if: *Pay less than fair share - High Incomes (Middle Class)*: the respondent believes that high income, upper-class (middle class) households in the U.S. today pay their fair share, *less*, or *much less* than their fair share in income taxes; *Support higher taxation to fund*: the respondent would like the service to receive increased funding (even if that means more taxes or reduced spending in other areas); *Transfers to people out of work*: transfers and income support programs for those out of work; *Better schools*: better schools for children from low-income families; *Retraining programs*: income support and retraining programs for workers who are displaced by international competition and trade; *Healthcare subsidies*: subsidies for low-income households to help them with the costs of health insurance premiums and health care; *Wage subsidies*: wage subsidies and help for the working poor who work for low wages. Panels A, B, and C refer to results from the Income Tax survey, whereas Panels D, E, and F refer to results from the Estate Tax survey. Panels B and D “Underlying mechanisms” show the effect of the indices summarizing the underlying reasoning of the respondents. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-38: GENERAL POLICY VIEWS [INCOME TAX SURVEY]

	Pay less than fair share		Support higher taxation to fund				
	High Incomes	Middle Class	Transfers to people out of work	Better Schools	Retraining Programs	Healthcare Subsidies	Wage Subsidies
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Panel A: Personal characteristics							
Republican	-0.20*** (0.02)	-0.01 (0.02)	-0.19*** (0.02)	-0.33*** (0.02)	-0.17*** (0.02)	-0.37*** (0.02)	-0.31*** (0.02)
Independent and others	-0.05** (0.02)	0.02 (0.02)	-0.15*** (0.02)	-0.20*** (0.02)	-0.10*** (0.02)	-0.25*** (0.02)	-0.21*** (0.02)
Female	0.04** (0.02)	-0.03 (0.02)	-0.07*** (0.02)	0.02 (0.02)	-0.04** (0.02)	0.01 (0.02)	0.02 (0.02)
Has children	-0.03* (0.02)	-0.04* (0.02)	-0.01 (0.02)	0.02 (0.02)	-0.01 (0.02)	-0.01 (0.02)	-0.02 (0.02)
Black	-0.06* (0.04)	0.07 (0.04)	0.16*** (0.04)	-0.04 (0.04)	0.00 (0.04)	0.07* (0.04)	0.05 (0.04)
Hispanic	0.01 (0.03)	-0.01 (0.04)	0.03 (0.04)	0.01 (0.04)	-0.01 (0.04)	0.02 (0.04)	0.01 (0.04)
Age 30-49	0.02 (0.02)	-0.04 (0.03)	0.00 (0.02)	-0.02 (0.03)	0.04 (0.03)	-0.01 (0.03)	-0.07*** (0.03)
Age 50-69	0.08*** (0.02)	-0.10*** (0.03)	-0.06** (0.03)	-0.09*** (0.03)	0.02 (0.03)	-0.02 (0.03)	-0.05* (0.03)
Middle-Income	-0.01 (0.02)	-0.05* (0.03)	-0.07*** (0.02)	0.02 (0.02)	-0.01 (0.02)	-0.08*** (0.02)	-0.08*** (0.02)
High-Income	-0.06*** (0.02)	-0.04* (0.02)	-0.09*** (0.02)	-0.00 (0.02)	-0.01 (0.02)	-0.11*** (0.02)	-0.08*** (0.02)
College	-0.05*** (0.02)	-0.04** (0.02)	0.06*** (0.02)	0.07*** (0.02)	0.05** (0.02)	0.04* (0.02)	0.01 (0.02)
Working	-0.03 (0.04)	-0.06 (0.05)	0.02 (0.05)	-0.12** (0.05)	-0.07 (0.05)	-0.04 (0.05)	0.06 (0.05)
Not working	-0.02 (0.05)	0.01 (0.05)	0.08 (0.05)	-0.07 (0.05)	-0.04 (0.05)	0.05 (0.05)	0.12** (0.05)
Retiree	-0.02 (0.05)	-0.06 (0.06)	0.09* (0.05)	-0.08 (0.06)	-0.03 (0.06)	-0.01 (0.06)	0.06 (0.06)
Panel B: Video treatment effects							
Redistribution T	0.03 (0.03)	0.06* (0.03)	0.03 (0.03)	-0.03 (0.03)	0.02 (0.03)	-0.01 (0.03)	-0.03 (0.03)
Efficiency T	-0.04 (0.03)	0.00 (0.03)	-0.01 (0.03)	-0.05 (0.03)	0.02 (0.03)	-0.05* (0.03)	-0.03 (0.03)
Economist T	-0.00 (0.02)	0.05* (0.03)	0.04 (0.02)	-0.02 (0.03)	0.04 (0.03)	0.02 (0.02)	0.01 (0.03)
Panel C: Descriptive statistics							
Control mean	0.78	0.36	0.26	0.62	0.33	0.42	0.42
Male Control mean	0.76	0.36	0.31	0.59	0.33	0.41	0.40
Democrat Control mean	0.91	0.36	0.38	0.76	0.42	0.62	0.61
Observations	2783	2782	2781	2780	2781	2781	2780

Notes: The dependent variables are indicator variables equal to one if: *Pay less than fair share - High Incomes (Middle Class)*: the respondent believes that high income, upper-class (middle class) households in the U.S. today pay *less* or *much less* than their fair share in income taxes; *Support higher taxation to fund*: the respondent would like the service to receive increased funding (even if that means more taxes or reduced spending in other areas); *Transfers to people out of work*: transfers and income support programs for those out of work; *Better schools*: *better schools for children from low-income families*; *Retraining programs*: income support and retraining programs for workers who are displaced by international competition and trade; *Healthcare subsidies*: subsidies for low-income households to help them with the costs of health insurance premiums and health care; *Wage subsidies*: wage subsidies and help for the working poor who work for low wages. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-39: GENERAL POLICY VIEWS [ESTATE TAX SURVEY]

	Pay less than fair share		Support higher taxation to fund				
	High Incomes	Middle Class	Transfers to people out of work	Better Schools	Retraining Programs	Healthcare Subsidies	Wage Subsidies
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Panel A: Personal characteristics							
Republican	-0.36*** (0.03)	-0.02 (0.03)	-0.20*** (0.02)	-0.30*** (0.03)	-0.23*** (0.02)	-0.32*** (0.02)	-0.28*** (0.02)
Independent and others	-0.17*** (0.02)	0.00 (0.02)	-0.14*** (0.02)	-0.17*** (0.02)	-0.14*** (0.02)	-0.19*** (0.02)	-0.18*** (0.02)
Female	0.04** (0.02)	-0.02 (0.02)	-0.07*** (0.02)	0.06*** (0.02)	-0.04** (0.02)	0.03* (0.02)	0.03 (0.02)
Has children	-0.05** (0.02)	-0.00 (0.02)	0.04* (0.02)	0.01 (0.02)	-0.00 (0.02)	-0.04** (0.02)	-0.01 (0.02)
Black	-0.07* (0.04)	0.07* (0.04)	0.04 (0.04)	-0.03 (0.04)	-0.05 (0.04)	0.04 (0.04)	-0.00 (0.04)
Hispanic	-0.10** (0.04)	0.07* (0.04)	0.06* (0.04)	-0.03 (0.04)	0.03 (0.04)	0.01 (0.04)	0.00 (0.04)
Age 30-49	0.06** (0.03)	-0.08*** (0.03)	-0.02 (0.03)	0.01 (0.03)	-0.00 (0.03)	0.03 (0.03)	0.01 (0.03)
Age 50-69	0.11*** (0.03)	-0.12*** (0.03)	-0.06** (0.03)	-0.02 (0.03)	0.01 (0.03)	0.00 (0.03)	-0.04 (0.03)
Middle-Income	0.03 (0.03)	-0.06** (0.03)	-0.06** (0.02)	-0.04 (0.03)	-0.05** (0.03)	-0.10*** (0.03)	-0.08*** (0.03)
High-Income	-0.02 (0.03)	-0.08*** (0.03)	-0.06*** (0.02)	-0.03 (0.03)	-0.04 (0.02)	-0.09*** (0.03)	-0.06** (0.03)
College	-0.04 (0.02)	-0.02 (0.02)	0.05*** (0.02)	0.07*** (0.02)	0.09*** (0.02)	0.03 (0.02)	0.00 (0.02)
Working	-0.03 (0.05)	-0.01 (0.05)	-0.02 (0.05)	-0.07 (0.05)	-0.03 (0.05)	-0.01 (0.05)	-0.04 (0.05)
Not working	0.04 (0.05)	0.02 (0.06)	0.00 (0.05)	-0.06 (0.05)	0.01 (0.05)	0.05 (0.05)	0.03 (0.05)
Retiree	0.04 (0.06)	0.02 (0.06)	-0.07 (0.05)	-0.04 (0.06)	0.06 (0.06)	-0.02 (0.06)	0.05 (0.06)
Panel B: Video treatment effects							
Redistribution T	-0.02 (0.04)	-0.02 (0.04)	0.03 (0.03)	0.00 (0.04)	0.05 (0.04)	0.07* (0.04)	0.06 (0.04)
Efficiency T	-0.06* (0.04)	-0.02 (0.04)	0.04 (0.03)	-0.01 (0.04)	0.02 (0.04)	0.06* (0.04)	0.02 (0.04)
Economist T	-0.03 (0.03)	-0.03 (0.03)	0.03 (0.03)	-0.00 (0.03)	-0.01 (0.03)	0.04 (0.03)	0.03 (0.03)
Panel C: Descriptive statistics							
Control mean	0.57	0.47	0.25	0.56	0.34	0.36	0.36
Observations	2357	2356	2356	2356	2355	2356	2356

Notes: See the notes to Table OA-38. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

OA-6.3 Views on Government for Income and Estate Taxes

TABLE OA-40: VIEWS ON GOVERNMENT [INCOME TAX SURVEY]

	Trust	Purposes	Involvement	Cents wasted	Satisfaction	Trust govt (index)
	(1)	(2)	(3)	(4)	(5)	(6)
Panel A: Personal Characteristics						
Republican	0.08*** (0.03)	-0.48*** (0.03)	-0.36*** (0.03)	3.00* (1.65)	0.28*** (0.03)	-0.50*** (0.04)
Independent and others	-0.00 (0.03)	-0.31*** (0.03)	-0.33*** (0.03)	1.51 (1.61)	0.09*** (0.03)	-0.43*** (0.04)
Female	-0.05*** (0.02)	0.03* (0.02)	-0.06*** (0.02)	2.71*** (0.96)	-0.04** (0.02)	-0.06*** (0.02)
Has children	0.02 (0.02)	-0.04** (0.02)	0.00 (0.02)	2.38** (1.03)	0.03* (0.02)	-0.00 (0.03)
Black	0.03 (0.03)	0.01 (0.04)	0.07* (0.04)	1.80 (2.11)	0.04 (0.03)	0.07 (0.05)
Hispanic	0.07** (0.03)	0.03 (0.04)	0.08** (0.04)	0.87 (2.01)	0.09*** (0.03)	0.13*** (0.05)
Age 30-49	-0.01 (0.02)	0.04 (0.02)	0.04* (0.03)	2.42* (1.34)	-0.02 (0.02)	0.04 (0.03)
Age 50-69	-0.11*** (0.02)	0.04 (0.03)	-0.04 (0.03)	2.96** (1.46)	-0.14*** (0.02)	-0.09** (0.04)
Middle-Income	0.02 (0.02)	-0.03 (0.02)	-0.05** (0.02)	-1.37 (1.29)	0.02 (0.02)	-0.04 (0.03)
High-Income	0.03 (0.02)	-0.06*** (0.02)	-0.03 (0.02)	-3.78*** (1.21)	0.02 (0.02)	-0.03 (0.03)
College	-0.01 (0.02)	0.02 (0.02)	0.02 (0.02)	-2.96*** (1.02)	-0.03** (0.02)	0.01 (0.03)
Working	-0.00 (0.04)	-0.00 (0.05)	-0.03 (0.05)	3.40 (2.63)	0.02 (0.04)	-0.02 (0.07)
Not working	-0.07 (0.05)	0.02 (0.05)	0.02 (0.05)	2.75 (2.78)	-0.00 (0.04)	-0.03 (0.07)
Retiree	-0.04 (0.05)	-0.02 (0.06)	0.03 (0.06)	2.35 (3.03)	0.02 (0.05)	-0.02 (0.08)
Panel B: Video treatment effects						
Redistribution T	0.06 (0.04)	0.04 (0.05)	0.10** (0.05)	-5.02* (2.59)	-0.01 (0.04)	0.15** (0.06)
Efficiency T	0.04 (0.05)	-0.07 (0.05)	-0.01 (0.05)	0.20 (2.80)	0.00 (0.05)	-0.02 (0.07)
Economist T	0.03 (0.03)	0.00 (0.04)	0.02 (0.04)	0.20 (2.05)	-0.00 (0.03)	0.04 (0.05)
Redistribution T × Republican	0.00 (0.06)	-0.04 (0.07)	-0.11 (0.07)	5.41 (3.62)	0.00 (0.06)	-0.10 (0.09)
Redistribution T × Independent and others	0.01 (0.06)	-0.02 (0.07)	-0.05 (0.07)	5.70 (3.56)	0.02 (0.06)	-0.05 (0.09)
Efficiency T × Republican	-0.03 (0.06)	0.09 (0.07)	0.06 (0.07)	2.00 (3.70)	-0.04 (0.06)	0.07 (0.09)
Efficiency T × Independent and others	-0.07 (0.06)	0.07 (0.07)	0.02 (0.07)	3.88 (3.65)	0.00 (0.06)	0.01 (0.09)
Economist T × Republican	-0.01 (0.05)	0.04 (0.05)	0.05 (0.05)	-1.25 (2.87)	-0.03 (0.05)	0.05 (0.07)
Economist T × Independent and others	-0.07 (0.05)	0.10** (0.05)	0.09* (0.05)	3.99 (2.73)	-0.03 (0.04)	0.07 (0.07)
Panel C: Descriptive statistics						
Control mean	0.21	0.43	0.43	53.39	0.23	-0.00
Observations	2783	2783	2780	2780	2782	2784

Notes: The dependent variables are indicator variables equal to one if: *Trust*: respondent believes they can trust the government doing the right thing almost always or a lot of the time; *Purposes*: respondent thinks the government should do more to solve the country's problems; *Involvement*: respondent thinks the government should take active steps to improve the lives of its citizens (defined as answering 4 or 5 on a scale from 1 to 5, where 1 means the government should do only those things necessary to provide the most basic government functions, and 5 means the government should take active steps); *Cents Wasted*: cents wasted of every tax dollar that goes to the federal government in Washington, D.C.; *Satisfaction*: respondent is very satisfied or somewhat satisfied with the way the federal government in Washington is dealing with the country's problems. Questions are asked with the generic formulation. The dependent variables in column 6 is a summary index, constructed following the methodology in Kling et al. (2007), that combines the variables in columns 1-3, with the sign oriented so that a higher index means more trust in government and a stronger belief that the scope of government should be broad. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-41: VIEWS ON GOVERNMENT: SHOULD THE GOVERNMENT BE RESPONSIBLE FOR THE FOLLOWING? [INCOME TAX SURVEY]

	Reducing income inequality (1)	Reducing wealth transmission (2)	Health Care (3)	Reducing opportunity differential (4)	Regulating trade (5)	Financial system stability (6)	Dollar stability (7)	Minimum living standard (8)
Panel A: Personal Characteristics								
Republican	-0.36*** (0.03)	-0.15*** (0.03)	-0.43*** (0.03)	-0.37*** (0.03)	-0.05 (0.03)	-0.12*** (0.03)	-0.09*** (0.03)	-0.41*** (0.03)
Independent and others	-0.22*** (0.03)	-0.12*** (0.03)	-0.24*** (0.03)	-0.23*** (0.03)	-0.11*** (0.03)	-0.12*** (0.03)	-0.11*** (0.03)	-0.22*** (0.03)
Female	-0.03 (0.02)	-0.06*** (0.02)	0.04** (0.02)	0.01 (0.02)	0.04* (0.02)	0.02 (0.02)	0.04** (0.02)	0.02 (0.02)
Black	0.02 (0.04)	0.09** (0.04)	0.04 (0.04)	0.05 (0.04)	-0.03 (0.04)	-0.01 (0.04)	-0.07** (0.04)	0.06 (0.04)
Hispanic	0.02 (0.04)	0.09** (0.04)	0.00 (0.04)	0.04 (0.04)	-0.00 (0.04)	-0.10*** (0.04)	-0.05 (0.03)	0.04 (0.04)
Other	0.08*** (0.03)	0.08*** (0.03)	-0.01 (0.03)	0.00 (0.03)	-0.06** (0.03)	-0.02 (0.03)	-0.08*** (0.03)	0.02 (0.03)
Age 30-49	0.02 (0.03)	-0.02 (0.02)	0.03 (0.02)	-0.02 (0.03)	0.04* (0.03)	0.04 (0.02)	0.03 (0.02)	0.01 (0.03)
Age 50-69	-0.09*** (0.03)	-0.08*** (0.03)	0.00 (0.03)	-0.10*** (0.03)	0.04 (0.03)	0.04 (0.03)	0.05* (0.03)	-0.06** (0.03)
Middle-Income	-0.03 (0.02)	-0.04* (0.02)	0.02 (0.02)	-0.01 (0.02)	0.00 (0.02)	0.03 (0.02)	0.05** (0.02)	-0.04 (0.02)
High-Income	-0.07*** (0.02)	-0.03 (0.02)	-0.03 (0.02)	-0.03 (0.02)	-0.00 (0.02)	0.04 (0.02)	0.03* (0.02)	-0.07*** (0.02)
College	0.04** (0.02)	0.01 (0.02)	0.05*** (0.02)	0.02 (0.02)	0.00 (0.02)	0.07*** (0.02)	0.04** (0.02)	-0.00 (0.02)
Working	-0.01 (0.05)	0.02 (0.05)	-0.02 (0.05)	-0.00 (0.05)	-0.00 (0.05)	0.09* (0.05)	0.05 (0.05)	0.02 (0.05)
Not working	0.04 (0.05)	0.03 (0.05)	0.00 (0.05)	0.04 (0.05)	-0.01 (0.05)	0.11** (0.05)	0.06 (0.05)	0.02 (0.05)
Retiree	-0.02 (0.06)	0.03 (0.05)	0.02 (0.06)	0.00 (0.06)	0.00 (0.06)	0.11** (0.06)	0.10* (0.05)	-0.00 (0.06)
Panel B: Video treatment effects								
Redistribution T	0.11** (0.05)	0.12*** (0.05)	-0.04 (0.05)	-0.00 (0.05)	-0.07 (0.05)	0.01 (0.05)	-0.01 (0.04)	0.02 (0.05)
Efficiency T	-0.01 (0.05)	0.02 (0.05)	-0.04 (0.05)	-0.09* (0.05)	-0.01 (0.05)	0.03 (0.05)	0.02 (0.05)	-0.02 (0.05)
Economist T	0.06 (0.04)	0.07* (0.04)	-0.06 (0.04)	0.01 (0.04)	-0.04 (0.04)	-0.07* (0.04)	-0.06* (0.04)	-0.05 (0.04)
Redistribution T × Republican	-0.02 (0.07)	-0.12* (0.06)	0.01 (0.07)	-0.04 (0.07)	0.08 (0.07)	-0.08 (0.07)	-0.01 (0.06)	-0.01 (0.07)
Redistribution T × Independent and others	-0.05 (0.07)	-0.10 (0.06)	0.09 (0.07)	0.02 (0.07)	0.03 (0.07)	-0.06 (0.07)	-0.02 (0.06)	-0.10 (0.07)
Efficiency T × Republican	0.05 (0.07)	-0.01 (0.06)	0.09 (0.07)	0.07 (0.07)	0.01 (0.07)	-0.04 (0.07)	-0.07 (0.06)	0.02 (0.07)
Efficiency T × Independent and others	-0.01 (0.07)	-0.05 (0.06)	-0.02 (0.07)	0.04 (0.07)	-0.03 (0.07)	-0.07 (0.07)	-0.06 (0.06)	-0.01 (0.07)
Economist T × Republican	0.02 (0.05)	-0.06 (0.05)	0.06 (0.05)	-0.01 (0.06)	0.01 (0.05)	0.01 (0.05)	0.02 (0.05)	0.06 (0.05)
Economist T × Independent and others	-0.01 (0.05)	-0.08 (0.05)	0.07 (0.05)	-0.02 (0.05)	0.05 (0.05)	0.04 (0.05)	0.08* (0.05)	0.01 (0.05)
Panel C: Descriptive statistics								
Control mean	0.43	0.25	0.66	0.49	0.68	0.72	0.78	0.56
Observations	2780	2780	2780	2779	2780	2780	2779	2780

Notes: The dependent variables are indicator variables equal to one if the respondent believes the government should have responsibility in the given area, defined as answering either 4 or 5 on a scale from 1 to 5 (1 means “no responsibility at all”, 5 means “total responsibility”). Areas: *Reducing income inequality*: responsibility to reduce income inequality between the rich and the poor; *Reducing wealth transmission*: responsibility to reduce inter-generational wealth transmission; *Health care*: responsibility to make sure Americans have adequate health care; *Reducing opportunity diff.*: responsibility to reduce the differences in opportunity between children from wealthy and poor families; *Regulating Trade*: responsibility to regulate trade to and from the U.S. to protect American producers and consumers; *Financial System Stability*: responsibility to maintain a stable financial system and ensure that credit markets work; *Dollar stability*: responsibility to ensure a stable dollar; *Minimum living standard*: responsibility to provide a minimum standard of living for all. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-42: VIEWS ON GOVERNMENT [ESTATE TAX SURVEY]

	Trust	Purposes	Involvement	Cents wasted	Satisfaction	Trust govt (index)
	(1)	(2)	(3)	(4)	(5)	(6)
Panel A: Personal characteristics						
Republican	0.03 (0.03)	-0.45*** (0.04)	-0.38*** (0.04)	5.42*** (1.86)	0.25*** (0.03)	-0.53*** (0.05)
Independent and others	-0.06* (0.03)	-0.26*** (0.03)	-0.27*** (0.03)	6.44*** (1.78)	0.03 (0.03)	-0.39*** (0.04)
Female	-0.06*** (0.02)	0.04** (0.02)	-0.08*** (0.02)	2.87*** (1.01)	-0.05*** (0.02)	-0.07*** (0.02)
Has children	0.06*** (0.02)	-0.07*** (0.02)	0.04** (0.02)	0.84 (1.08)	0.05*** (0.02)	0.03 (0.03)
Black	0.15*** (0.04)	0.03 (0.04)	0.03 (0.04)	-1.63 (2.15)	0.08** (0.04)	0.15*** (0.05)
Hispanic	0.04 (0.04)	0.00 (0.04)	0.07* (0.04)	1.08 (1.99)	0.07** (0.03)	0.08 (0.05)
Age 30-49	-0.06** (0.03)	0.04 (0.03)	0.01 (0.03)	2.69* (1.44)	-0.10*** (0.03)	-0.01 (0.04)
Age 50-69	-0.14*** (0.03)	0.03 (0.03)	-0.06* (0.03)	3.85** (1.55)	-0.16*** (0.03)	-0.12*** (0.04)
Middle-Income	-0.00 (0.02)	-0.03 (0.03)	-0.04 (0.03)	-1.32 (1.32)	-0.02 (0.02)	-0.05 (0.03)
High-Income	-0.00 (0.02)	-0.04 (0.02)	-0.06** (0.03)	-2.09 (1.29)	-0.00 (0.02)	-0.07** (0.03)
College	0.05** (0.02)	-0.02 (0.02)	0.02 (0.02)	-3.88*** (1.09)	-0.01 (0.02)	0.04 (0.03)
Working	0.04 (0.04)	-0.03 (0.05)	0.06 (0.05)	-1.22 (2.48)	0.07* (0.04)	0.05 (0.06)
Not working	0.02 (0.05)	0.01 (0.05)	0.04 (0.05)	-1.84 (2.66)	0.04 (0.05)	0.05 (0.07)
Retiree	0.03 (0.05)	-0.02 (0.06)	0.06 (0.06)	-3.80 (2.88)	0.03 (0.05)	0.05 (0.07)
Panel B: Video treatment effects						
Redistribution T	-0.09* (0.05)	0.03 (0.05)	0.03 (0.05)	2.66 (2.71)	0.04 (0.05)	-0.02 (0.07)
Efficiency T	-0.03 (0.05)	-0.01 (0.05)	-0.01 (0.05)	-0.09 (2.71)	0.04 (0.05)	-0.03 (0.07)
Economist T	-0.04 (0.04)	0.03 (0.04)	0.00 (0.05)	1.95 (2.30)	0.01 (0.04)	-0.01 (0.06)
Redistribution T × Republican	0.17** (0.07)	0.02 (0.07)	0.10 (0.07)	-6.35* (3.78)	0.01 (0.07)	0.21** (0.09)
Redistribution T × Independent and others	0.06 (0.06)	0.00 (0.07)	-0.03 (0.07)	-6.14* (3.54)	0.01 (0.06)	0.03 (0.09)
Efficiency T × Republican	0.02 (0.06)	0.02 (0.07)	0.02 (0.07)	-1.91 (3.62)	0.01 (0.06)	0.04 (0.09)
Efficiency T × Independent and others	0.05 (0.06)	-0.06 (0.07)	-0.01 (0.07)	-1.83 (3.56)	0.00 (0.06)	-0.01 (0.09)
Economist T × Republican	0.02 (0.05)	-0.01 (0.06)	0.04 (0.06)	-0.97 (2.95)	0.02 (0.05)	0.04 (0.07)
Economist T × Independent and others	0.07 (0.05)	-0.06 (0.06)	-0.04 (0.06)	-4.28 (2.85)	0.10** (0.05)	-0.01 (0.07)
Panel C: Descriptive statistics						
Control mean	0.25	0.44	0.41	58.78	0.21	0.00
Observations	2358	2357	2356	2354	2357	2360

Notes: See the notes to Table OA-40. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-43: VIEWS ON GOVERNMENT: SHOULD THE GOVERNMENT BE RESPONSIBLE FOR THE FOLLOWING? [ESTATE TAX SURVEY]

	Reducing income inequality (1)	Reducing wealth transmission (2)	Health Care (3)	Reducing opportunity differential (4)	Regulating trade (5)	Financial system stability (6)	Dollar stability (7)	Minimum living standard (8)
Panel A: Personal characteristics								
Republican	-0.27*** (0.04)	-0.17*** (0.04)	-0.38*** (0.04)	-0.33*** (0.04)	0.00 (0.04)	-0.12*** (0.04)	-0.04 (0.03)	-0.38*** (0.04)
Independent and others	-0.11*** (0.04)	-0.14*** (0.03)	-0.21*** (0.03)	-0.21*** (0.04)	-0.06 (0.04)	-0.09*** (0.03)	-0.08** (0.03)	-0.21*** (0.04)
Female	-0.07*** (0.02)	-0.07*** (0.02)	0.06*** (0.02)	0.01 (0.02)	0.04* (0.02)	-0.01 (0.02)	0.04** (0.02)	0.01 (0.02)
Has children	0.03 (0.02)	0.01 (0.02)	-0.02 (0.02)	0.01 (0.02)	0.02 (0.02)	0.01 (0.02)	-0.01 (0.02)	0.02 (0.02)
Black	0.05 (0.04)	0.03 (0.04)	-0.04 (0.04)	0.09** (0.04)	-0.00 (0.04)	-0.08* (0.04)	-0.07* (0.04)	0.03 (0.04)
Hispanic	0.01 (0.04)	0.01 (0.04)	-0.01 (0.04)	0.03 (0.04)	0.03 (0.04)	-0.05 (0.04)	-0.04 (0.04)	0.04 (0.04)
Age 30-49	0.00 (0.03)	-0.03 (0.03)	0.06** (0.03)	0.00 (0.03)	0.10*** (0.03)	0.07*** (0.03)	0.08*** (0.03)	0.01 (0.03)
Age 50-69	-0.09*** (0.03)	-0.11*** (0.03)	0.01 (0.03)	-0.08*** (0.03)	0.09*** (0.03)	0.07** (0.03)	0.08*** (0.03)	-0.05 (0.03)
Middle-Income	-0.00 (0.03)	0.02 (0.02)	-0.02 (0.03)	0.02 (0.03)	0.04 (0.03)	0.03 (0.03)	0.02 (0.02)	0.00 (0.03)
High-Income	-0.02 (0.03)	0.01 (0.02)	-0.03 (0.02)	-0.00 (0.03)	0.03 (0.03)	0.02 (0.02)	-0.03 (0.02)	-0.05* (0.03)
College	0.02 (0.02)	0.03* (0.02)	0.01 (0.02)	0.02 (0.02)	-0.02 (0.02)	0.06*** (0.02)	0.03 (0.02)	-0.01 (0.02)
Working	-0.06 (0.05)	-0.00 (0.05)	-0.02 (0.05)	-0.00 (0.05)	-0.08 (0.05)	-0.02 (0.05)	0.04 (0.04)	0.05 (0.05)
Not working	-0.07 (0.05)	-0.00 (0.05)	0.01 (0.05)	-0.02 (0.05)	-0.05 (0.05)	-0.01 (0.05)	0.03 (0.05)	0.07 (0.05)
Retiree	-0.09 (0.06)	-0.03 (0.05)	0.02 (0.06)	0.00 (0.06)	-0.05 (0.06)	0.02 (0.06)	0.06 (0.05)	0.05 (0.06)
Panel B: Video treatment effects								
Redistribution T	0.05 (0.05)	-0.01 (0.05)	-0.07 (0.05)	-0.03 (0.05)	-0.01 (0.06)	-0.05 (0.05)	0.02 (0.05)	-0.00 (0.05)
Efficiency T	-0.05 (0.05)	0.03 (0.05)	-0.02 (0.05)	-0.03 (0.05)	0.03 (0.06)	-0.06 (0.05)	-0.03 (0.05)	-0.02 (0.05)
Economist T	0.02 (0.05)	0.03 (0.04)	-0.04 (0.04)	0.02 (0.05)	0.02 (0.05)	-0.03 (0.04)	0.01 (0.04)	0.00 (0.05)
Redistribution T × Republican	0.03 (0.07)	0.09 (0.07)	0.18** (0.07)	0.12 (0.08)	-0.00 (0.08)	-0.01 (0.07)	-0.04 (0.07)	0.15** (0.08)
Redistribution T × Independent and others	-0.16** (0.07)	0.06 (0.07)	0.03 (0.07)	0.11 (0.07)	0.04 (0.07)	-0.03 (0.07)	-0.04 (0.06)	0.01 (0.07)
Efficiency T × Republican	-0.06 (0.07)	-0.07 (0.07)	-0.02 (0.07)	0.03 (0.07)	-0.07 (0.07)	-0.03 (0.07)	0.02 (0.07)	0.00 (0.07)
Efficiency T × Independent and others	-0.07 (0.07)	0.01 (0.07)	0.03 (0.07)	0.03 (0.07)	-0.01 (0.07)	0.06 (0.07)	0.07 (0.06)	0.03 (0.07)
Economist T × Republican	-0.06 (0.06)	-0.03 (0.06)	-0.00 (0.06)	-0.06 (0.06)	-0.08 (0.06)	-0.05 (0.06)	-0.09* (0.05)	-0.02 (0.06)
Economist T × Independent and others	-0.13** (0.06)	0.02 (0.05)	0.02 (0.06)	-0.06 (0.06)	-0.10* (0.06)	-0.10* (0.06)	-0.05 (0.05)	0.01 (0.06)
Panel C: Descriptive statistics								
Control mean	0.43	0.28	0.66	0.47	0.63	0.74	0.76	0.55
Observations	2357	2355	2355	2356	2353	2356	2355	2354

Notes: The dependent variables are indicator variables. See the notes to Table OA-41. Standard errors in parentheses.
* $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-44: WHAT TYPE OF REASONING PREDICTS POLITICAL AFFILIATION?

	Probability of being Republican	
	Income Tax (1)	Estate Tax (2)
Overestimate level of taxes	0.08*** (0.02)	0.02 (0.02)
Taxes lead to changes in behaviors	0.02* (0.01)	0.02 (0.01)
Higher taxes hurt the economy	0.06*** (0.01)	0.03** (0.01)
Believe in trickle-down	0.02* (0.01)	0.01 (0.01)
Think inequality is serious problem	-0.11*** (0.01)	-0.13*** (0.01)
Believe person wealthy due to luck	-0.05*** (0.01)	-0.04*** (0.01)
High-income entitled to keep their income	0.03*** (0.01)	
Trust the government	-0.06*** (0.01)	-0.07*** (0.02)
Female	-0.02 (0.02)	-0.05*** (0.02)
Has children	0.05*** (0.02)	0.07*** (0.02)
Black	-0.24*** (0.04)	-0.22*** (0.04)
Hispanic	-0.20*** (0.03)	-0.16*** (0.03)
Age 30-49	0.05** (0.02)	0.01 (0.03)
Age 50-69	0.07*** (0.02)	0.04 (0.03)
Middle-Income	0.02 (0.02)	0.05** (0.02)
High-Income	0.06*** (0.02)	0.08*** (0.02)
College	-0.01 (0.02)	-0.02 (0.02)
Working	-0.02 (0.04)	-0.01 (0.04)
Not working	-0.00 (0.05)	-0.01 (0.05)
Retiree	0.00 (0.05)	0.01 (0.05)
Perceived % of wealth inherited		0.01 (0.01)
Unfair to tax parents		0.02 (0.01)
Fair that children from wealthy families inherit more		0.01 (0.01)
Trade-off: parents should pass on wealth even if unequal for children		0.01 (0.01)
Control mean	0.31	0.30
Observations	2784	2360

Notes: The dependent variables in columns 1 and 2 are indicator variables equal to one if the political affiliation of the respondent is Republican, in the income and estate tax surveys. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-45: GELBACH DECOMPOSITION – INCOME TAX

	Income tax fair (1)	Satisfied income tax (2)	Progressive tax important tool to ↓ inequality (3)	Support ↑ taxes on high incomes to expand programs for low-incomes (4)	Estate tax should be increased (5)	Government responsible to ↓ inequality (6)	Index specific outcomes	Index specific and general outcomes
Coefficient on Republican from partial model	0.21 (0.02)	0.22 (0.02)	-0.32 (0.02)	-0.40 (0.02)	-0.09 (0.02)	-0.36 (0.02)	-0.60 (0.03)	-0.58 (0.03)
Coefficient on Republican from full model	0.09 (0.02)	0.10 (0.02)	-0.05 (0.02)	-0.12 (0.02)	0.05 (0.03)	-0.10 (0.02)	-0.11 (0.03)	-0.13 (0.02)
Overestimate level of taxes	0.0210 (0.0043)	0.0211 (0.0043)	0.0056 (0.0024)	0.0036 (0.0023)	-0.0025 (0.0027)	0.0067 (0.0026)	0.0069 (0.0031)	-0.0061 (0.0025)
Taxes lead to changes in behaviors	0.0015 (0.0028)	0.0041 (0.0028)	0.0008 (0.0026)	0.0038 (0.0027)	0.0049 (0.0033)	0.0073 (0.0030)	0.0085 (0.0036)	0.0007 (0.0027)
Higher taxes hurt the economy	-0.0087 (0.0052)	-0.0126 (0.0052)	-0.0322 (0.0054)	-0.0157 (0.0051)	-0.0137 (0.0060)	-0.0204 (0.0054)	-0.0421 (0.0071)	-0.0348 (0.0057)
Believe in trickle-down	-0.0133 (0.0065)	-0.0153 (0.0065)	-0.0251 (0.0062)	-0.0358 (0.0066)	-0.0268 (0.0076)	-0.0491 (0.0065)	-0.0474 (0.0084)	-0.0474 (0.0069)
Person rich because of luck	0.0502 (0.0070)	0.0432 (0.0068)	-0.0149 (0.0058)	-0.0139 (0.0060)	0.0058 (0.0071)	-0.0141 (0.0063)	-0.0192 (0.0076)	-0.0161 (0.0098)
Think inequality is serious issue	0.0949 (0.0092)	0.0978 (0.0092)	-0.0565 (0.0077)	-0.0722 (0.0082)	-0.0388 (0.0089)	-0.0822 (0.0089)	-0.1271 (0.0115)	-0.1159 (0.0097)
High-income entitled to keep their income	0.0104 (0.0076)	0.0125 (0.0075)	-0.0987 (0.0090)	-0.0812 (0.0086)	-0.0273 (0.0088)	-0.0390 (0.0079)	-0.1267 (0.0117)	-0.1136 (0.0098)
Trust the government	-0.0444 (0.0075)	-0.0364 (0.0073)	-0.0459 (0.0070)	-0.0742 (0.0079)	-0.0429 (0.0084)	-0.1078 (0.0094)	-0.1376 (0.0116)	-0.1118 (0.0093)

Notes: The table reports results from a Gelbach decomposition of the partisan gap, following Gelbach (2016). This method explains how much of the gap between the coefficient on the Republican indicator when all the mechanisms factors are also included as regressors and when they are not is explained by the factors. The first row shows the coefficient on the republican indicator resulting from a regression of the policy variables only on treatment indicators and personal characteristics, the mechanisms factors are excluded. The second row shows the coefficient on the republican indicator resulting from a regression of the policy variables on treatment indicators, personal characteristics, and mechanisms factors. The remaining lines reports how much each of the mechanisms factors contributes in explaining the gap of the republican indicator between the two models.

TABLE OA-46: GELBACH DECOMPOSITION – ESTATE TAX

	Estate tax system fair (1)	Satisfied with estate tax (2)	Estate tax should exist (3)	Estate tax should be increased (4)	↑ Estate tax good way to ↓ inequality (5)	Government responsible to ↓ wealth transm. (6)	Index specific outcomes (7)
Coefficient on Republican from partial model	-0.39 (0.02)	-0.45 (0.02)	-0.29 (0.02)	-0.28 (0.02)	-0.28 (0.02)	-0.19 (0.02)	-0.54 (0.04)
Coefficient on Republican from partial model	-0.05 (0.02)	-0.12 (0.02)	-0.06 (0.02)	-0.05 (0.02)	-0.07 (0.02)	0.00 (0.02)	-0.09 (0.03)
Overestimate level of taxes	0.0053 (0.0019)	-0.0016 (0.0015)	-0.0044 (0.0021)	-0.0122 (0.0034)	0.0008 (0.0019)	-0.0049 (0.0022)	-0.0111 (0.0036)
Taxes lead to changes in behaviors	0.0001 (0.0010)	0.0002 (0.0010)	-0.0039 (0.0019)	-0.0006 (0.0013)	0.0047 (0.0021)	0.0029 (0.0017)	0.0016 (0.0018)
Higher taxes hurt the economy	-0.0062 (0.0031)	0.0013 (0.0032)	-0.0153 (0.0045)	-0.0106 (0.0040)	-0.0240 (0.0051)	0.0051 (0.0042)	-0.0226 (0.0058)
Believe in trickle-down	-0.0027 (0.0016)	0.0005 (0.0015)	0.0005 (0.0020)	-0.0018 (0.0019)	-0.0002 (0.0020)	0.0005 (0.0020)	-0.0005 (0.0025)
Share of wealth inherited	0.0010 (0.0010)	0.0002 (0.0009)	-0.0023 (0.0015)	-0.0019 (0.0013)	-0.0040 (0.0019)	-0.0039 (0.0019)	-0.0063 (0.0028)
Believe person wealthy because of luck	-0.0271 (0.0045)	-0.0082 (0.0040)	0.0051 (0.0051)	0.0110 (0.0048)	0.0009 (0.0053)	0.0091 (0.0052)	0.0139 (0.0065)
Think inequality is serious problem	-0.2413 (0.0154)	-0.2844 (0.0178)	-0.0262 (0.0088)	-0.0534 (0.0086)	-0.0071 (0.0090)	-0.0335 (0.0089)	-0.0637 (0.0115)
Unfair to tax parents	-0.0023 (0.0044)	-0.0143 (0.0048)	-0.0942 (0.0100)	-0.0743 (0.0084)	-0.0604 (0.0081)	-0.0462 (0.0072)	-0.1433 (0.0144)
Fair that children from wealthy families inherit more	-0.0259 (0.0044)	-0.0114 (0.0039)	-0.0080 (0.0049)	-0.0044 (0.0044)	-0.0212 (0.0054)	-0.0121 (0.0050)	-0.0237 (0.0065)
Parents should pass on wealth even if unequal for children	-0.0240 (0.0047)	-0.0053 (0.0044)	-0.0449 (0.0070)	-0.0368 (0.0062)	-0.0372 (0.0068)	-0.0298 (0.0063)	-0.0776 (0.0102)
Trust government	-0.0124 (0.0057)	-0.0082 (0.0060)	-0.0388 (0.0080)	-0.0421 (0.0075)	-0.0564 (0.0087)	-0.0763 (0.0090)	-0.1124 (0.0119)

Notes: See the notes to Table OA-45.

OA-7 Latent Dirichlet Allocation (LDA)

OA-7.1 Method

The basis of this method was put forward by [Draca and Schwarz \(2021\)](#) and draws from previous work from [Gross and Manrique-Vallier \(2012\)](#) on the use of Mixed-Membership models to analyse survey data and uncover latent political ideologies. It consists in applying Latent Dirichlet Allocation (LDA), an unsupervised machine learning algorithm, to a subset of survey responses to inductively build two profiles of respondents. I focus on the subset of survey questions which are relevant for such an analysis: the survey-specific closed-ended questions, which were not subject to randomization, and which do not include numbers (e.g. questions on thresholds). Overall, I have 12 questions for the income taxation survey and 16 questions for the estate taxation survey.

The data preparation consists of combining the answers of each respondent to the questions into a “sentence” where each “word” is the answer to a given question. For example, if the respondent answered “Very important” to the question “Do you feel that U.S. federal income tax policy has important direct effects on your own life?,” then the sentence of this respondent would include the “word” *veryimportant_directeffect*.” Each respondent is thus assigned a corresponding “sentence,” the length of which vary across surveys depending on the number of questions we consider. This length can also vary across respondents within a survey because of the survey design: certain questions are asked conditional on the answer to a previous question. On top of that, a few respondents skipped questions. Note however, that our results are robust to the exclusion of these embedded questions, and to that of respondents who skipped a question.

[Draca and Schwarz \(2021\)](#) provide details for the mathematical foundation of the LDA algorithm. The LDA topic models approach is usually applied to text data to uncover latent topics underpinning the generation of texts. Each topic is modeled as a probability distribution over all words: a high probability for a given word within a profile indicates that this word is very salient for this topic. It is at its core a clustering algorithm that brings together words that often appear together into topics.

The approach of [Draca and Schwarz \(2021\)](#) is novel in that it applies the LDA topic model approach to discrete, non-text data. In this case, it is applied to the “sentences” as described above, and the “words” are all the corresponding answers to the selected set of questions. While [Draca and Schwarz \(2021\)](#) interpret the latent topics uncovered by the LDA algorithm as ideologies, we interpret them as political profiles instead. This discrepancy is due to the difference in the kind of questions examined.

Similarly, to explore the topics (here, political profiles) created, we look at the list of answers with the highest probabilities (denoted “top answers per profile”). They correspond to the answers that frequently appear together for a given profile.

I opt to create, for each survey, two profiles of respondents. Since the LDA algorithm does not provide any label for the profiles it creates, I make them up by looking at the top answers per profile.

Each respondent is then modeled by the LDA algorithm as a mixture of both profiles, where each profile weights a given share - say, 60% and 40% - in the respondent’s answers, in a probabilistic manner (see [Draca and Schwarz \(2021\)](#) for mathematical details). Although [Draca and Schwarz \(2021\)](#) look directly at the shares created by the algorithm, we decided to focus on which share is the bigger. I assign each respondent to the profile whose share is bigger. This way, we divide our sample into two roughly equal shares. I report below the top six answers for each of the two profiles in the income and estate tax surveys.

Income tax survey profiles: Top 6 answers

Profile 1: pro-redistribution, highlights inequalities, unfair system. “The money and wealth in this country should be more evenly distributed among a larger percentage of the people.”

“A person is rich because she or he had more advantages than others.”

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

“People pay very different shares of their incomes in taxes.”

“The federal income tax policy has very important direct effects on my own life.”

“The share of total U.S. income that goes to the top 1% in the U.S. increased a lot over the past 30 years.”

Profile 2: fair system, downplays inequalities. “The federal income tax policy has some direct effects on my own life.”

“The government has some ability/tools to reduce income differences between rich and poor people.”

“A person is wealthy because she or he worked harder than others.”

“People pay somewhat different shares of their income in taxes.”

“The share of total U.S. income that goes to the top 1% in the U.S. increased somewhat over the past 30 years.”

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

Estate tax survey profiles: Top 6 answers

Profile 1: not concerned by the estate tax, highlights inequalities.

“I do not feel personally affected by the federal estate tax.”

“The money and wealth in this country should be more evenly distributed among a larger percentage of the people.”

“A person is rich because she or he had more advantages than others.”

“There should be a federal estate tax in the U.S.”

“The share of total U.S. income that goes to the top 1% in the U.S. increased a lot over the past 30 years.”

“Not every individual’s estate is subject to the federal estate tax at death.”

Profile 2: Unfair estate tax system, everyone is concerned. “The federal estate tax is mostly taxing assets that have already been taxed and thus leads to ”double taxation.”

“I do not know what the stepped-up cost basis at death is.”

“Every individual’s estate is subject to the federal estate tax at death.”

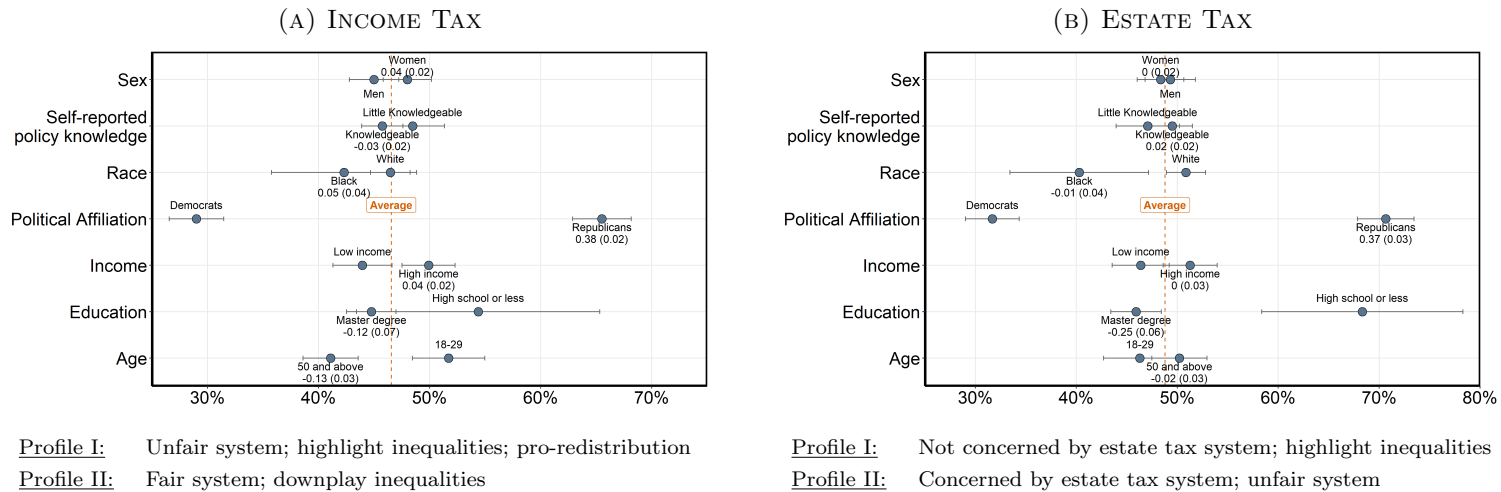
“there should not be a federal estate tax in the U.S.”

“I am somewhat dissatisfied with the current U.S. federal estate tax system.”

“The current U.S. federal estate tax system is somewhat unfair.”

Figure OA-17 presents the main results from the LDA analysis. The figure shows the average share of respondents in each of the groups listed on vertical axis (sex, race, political views, etc.) that belong to Profile II. The dots represent the mean in each group and the lines are the 90% confidence intervals around the mean. The “average” dotted line is the sample average. The coefficients listed next to the characteristics represent the coefficient on that characteristic in a regression of the likelihood of belonging to Profile II on all personal characteristics included jointly. Their standard errors are in parentheses.

FIGURE OA-17: RESPONDENT PROFILE CLUSTERING - SHARE OF PROFILE-II RESPONDENTS



Notes: The figure presents, for each survey, the share of respondents categorized as *Profile-II-respondents* by the Latent Dirichlet Allocation (LDA) machine learning algorithm. *Low income* (*High income*) corresponds to respondents who report a pre-tax household income below (above) 39,000 (70,000) U.S. dollar. *Knowledgeable* (*Little Knowledgeable*) corresponds to respondents who consider themselves *highly knowledgeable* or *somewhat knowledgeable* (*not very knowledgeable* or *not knowledgeable at all*) on economic policies and issues. Intervals are based on a 90% level of confidence. The algorithmic process draws upon 12 (income taxation)/16 (estate tax)/35 (health insurance)/ 32 (trade) survey-specific, closed-ended questions. Coefficients originate from a linear regression that controls for a set of other characteristics. Omitted categories in the regression: White, Low income, Age 18-29, Democrat, Student, Less than high school. Standard errors in parenthesis. A detailed explanation of the algorithmic process is presented in Section OA-7 of this document.

OA-7.2 Robustness check

I perform a robustness check by including into our subset of analysed questions the ones which are subject to a randomization. We do so by disregarding the exact formulation of the question. For instance, a respondent subject to the *Gender* randomization path who answers “Yes” at the question “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?” will be treated similarly to another respondent subject to the control randomization path who answered Yes to the same question with the general formulation “Do you think that a progressive federal income taxation 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?”. This is possible because, in most cases, the randomization only leads to minor changes in the wording of the question and of the answer.

For instance, including these extra questions to the analysis of the income taxation survey leads to highly similar results: the same two profiles come out. In particular, the top 6 answers per profile of the former profiles now appear in the top 20 of the new profiles. There is also a strong correlation between the two profiles: 73% of respondents belong to the same profile when we include randomized questions or not. The slight difference in profile assignment does not affect our regression output either.

OA-8 Robustness Checks

OA-8.1 Multiple Hypothesis Testing

This subsection addresses the issue of multiple hypothesis testing applying Romano-Wolf multiple hypothesis correction (Clarke, Romano, and Wolf (2019)) to Tables III–VII, OA-21, OA-23, OA-31, OA-34. The Romano-Wolf correction controls the familywise error rate (FWER). Such correction takes into account the dependence structure of the test statistics by resampling from the original data, thus resulting in procedure more robust than the Bonferroni and Holm corrections. All regressions include controls for sex, age, race, income class, having children, education, having an economics-related major, employment status, self-reported policy knowledge, self-reported social class, political affiliation, and indicator variables for all treatments; only the video course treatment effects are shown.

TABLE OA-47: PERCEIVED BEHAVIORAL RESPONSES TO THE INCOME TAX

	Evade Taxes		Work less		Stop working		Spouse stop working		Move state		Be less entrepreneurial	
	High earners	Middle class	High earners	Middle class	High earners	Middle class	High earners	Middle class	High earners	Middle class	High earners	Middle class
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Redistribution T	0.00 [0.909]	0.04 [0.743]	-0.02 [0.892]	0.06 [0.417]	-0.01 [0.892]	0.06 [0.297]	-0.04 [0.761]	0.07 [0.226]	-0.02 [0.892]	0.04 [0.687]	-0.03 [0.892]	0.08 [0.093]
Efficiency T	0.00 [0.008]	0.07 [0.041]	0.16 [0.041]	0.27 [0.001]	-0.01 [0.026]	0.17 [0.001]	0.14 [0.001]	0.20 [0.001]	-0.02 [0.001]	0.12 [0.001]	0.14 [0.001]	0.19 [0.001]
Economist T	0.06 [0.006]	0.05 [0.192]	0.17 [0.001]	0.28 [0.001]	0.04 [0.192]	0.17 [0.001]	0.12 [0.001]	0.22 [0.001]	0.04 [0.192]	0.11 [0.001]	0.15 [0.001]	0.18 [0.001]
Observations	2782	2782	2783	2781	2781	2781	2783	2781	2783	2782	2782	2782

Notes: This table applies Romano-Wolf multiple hypothesis correction (Clarke, Romano, and Wolf (2019)) to the regressions in Table III. All regressions include controls for sex, age, race, income class, having children, education, having an economics-related major, employment status, self-reported policy knowledge, self-reported social class, and political affiliation. P-values are reported in square brackets.

TABLE OA-48: PERCEIVED BEHAVIORAL RESPONSES TO THE ESTATE TAX

	Evade Taxes		Work less		Stop working		Spouse stop working		Move state		Be less entrepreneurial		Save Less	
	Wealthy (1)	Young (2)	Wealthy (3)	Young (4)	Wealthy (5)	Young (6)	Wealthy (7)	Young (8)	Wealthy (9)	Young (10)	Wealthy (11)	Young (12)	Wealthy (13)	Young (14)
Redistribution T	0.05 [0.553]	-0.04 [0.915]	0.05 [0.705]	0.01 [1.000]	0.07 [0.341]	0.02 [0.997]	0.01 [1.000]	-0.01 [1.000]	-0.01 [1.000]	-0.01 [1.000]	0.11 [0.022]	0.03 [0.965]	0.02 [0.997]	-0.03 [0.960]
Efficiency T	0.05 [0.456]	-0.00 [0.901]	0.26 [0.901]	0.04 [0.834]	0.07 [0.176]	0.03 [0.834]	0.06 [0.834]	0.03 [0.834]	-0.01 [0.834]	-0.04 [0.834]	0.24 [0.176]	0.09 [0.176]	0.22 [0.001]	0.04 [0.834]
Economist T	0.03 [0.372]	-0.03 [0.650]	0.27 [0.001]	0.07 [0.190]	0.12 [0.001]	0.07 [0.157]	0.10 [0.013]	0.06 [0.194]	-0.02 [0.650]	-0.02 [0.650]	0.23 [0.001]	0.07 [0.161]	0.20 [0.001]	0.06 [0.280]
Observations	2357	2356	2356	2356	2357	2355	2355	2355	2356	2357	2356	2356	2356	2356

Notes: This table applies Romano-Wolf multiple hypothesis correction (Clarke, Romano, and Wolf (2019)) to the regressions in Table IV. All regressions include controls for sex, age, race, income class, having children, education, having an economics-related major, employment status, self-reported policy knowledge, self-reported social class, and political affiliation. P-values are reported in square brackets.

TABLE OA-49: EFFICIENCY COSTS OF INCOME AND ESTATE TAXES

	Income Tax			Estate Tax	
	↑ Taxes high-incomes hurt economy (1)	Laffer effect high-incomes (2)	Laffer effect middle class (3)	↑ Estate tax hurt economy (4)	Laffer effect (5)
Redistribution T	-0.01 [0.868]	0.00 [0.973]	-0.05 [0.372]	-0.01 [1.000]	0.00 [1.000]
Efficiency T	0.14 [0.001]	0.03 [0.537]	0.01 [0.856]	0.05 [1.000]	0.05 [1.000]
Economist T	0.06 [0.025]	-0.03 [0.513]	0.00 [0.991]	0.07 [0.500]	-0.00 [1.000]
Observations	2782	2780	2781	2358	2356

Notes: This table applies Romano-Wolf multiple hypothesis correction (Clarke, Romano, and Wolf (2019)) to the regressions in Table V. All regressions include controls for sex, age, race, income class, having children, education, having an economics-related major, employment status, self-reported policy knowledge, self-reported social class, and political affiliation. P-values are reported in square brackets.

TABLE OA-50: WHICH GROUPS WOULD MOSTLY WIN FROM THE FOLLOWING CHANGES IN INCOME TAXATION?

	Taxes on high-earners were cut					Overall taxes were increased					
	Poor households (1)	Working class (2)	Middle class (3)	Upper-middle class (4)	Upper class (5)	Poor households (6)	Working class (7)	Middle class (8)	Upper-middle class (9)	Upper class (10)	Trickle down (11)
Redistribution T	0.00 [0.987]	-0.02 [0.987]	-0.04 [0.673]	-0.07 [0.229]	-0.04 [0.709]	-0.02 [0.942]	0.06 [0.427]	-0.03 [0.881]	-0.02 [0.940]	-0.02 [0.942]	-0.05 [0.892]
Efficiency T	0.07 [0.199]	0.07 [0.199]	0.07 [0.175]	-0.05 [0.427]	-0.06 [0.199]	0.00 [0.966]	0.01 [0.966]	-0.03 [0.624]	-0.04 [0.475]	-0.05 [0.417]	0.06 [0.892]
Economist T	0.02 [0.884]	0.03 [0.884]	0.04 [0.479]	-0.02 [0.884]	-0.04 [0.479]	0.05 [0.237]	0.05 [0.343]	0.01 [0.909]	-0.08 [0.009]	-0.10 [0.002]	-0.00 [0.892]
Observations	2762	2756	2746	2743	2765	2774	2757	2759	2757	2762	2781

Notes: This table applies Romano-Wolf multiple hypothesis correction (Clarke, Romano, and Wolf (2019)) to the regressions in Table OA-21. All regressions include controls for sex, age, race, income class, having children, education, having an economics-related major, employment status, self-reported policy knowledge, self-reported social class, and political affiliation. P-values are reported in square brackets.

TABLE OA-51: WHICH GROUPS WOULD MOSTLY WIN IF THE ESTATE TAX WERE CUT?

	Poor households (1)	Working Class (2)	Middle Class (3)	Upper-middle Class (4)	Upper Class (5)
Redistribution T	-0.12 [0.500]	-0.13 [0.500]	-0.14 [0.500]	-0.02 [0.500]	-0.02 [0.500]
Efficiency T	-0.10 [0.500]	-0.08 [0.500]	-0.06 [0.500]	-0.04 [0.500]	-0.03 [0.500]
Economist T	-0.09 [0.500]	-0.12 [0.500]	-0.15 [0.500]	-0.06 [0.500]	-0.01 [0.500]
Observations	2329	2314	2306	2312	2304

Notes: This table applies Romano-Wolf multiple hypothesis correction (Clarke, Romano, and Wolf (2019)) to the regressions in Table OA-23. All regressions include controls for sex, age, race, income class, having children, education, having an economics-related major, employment status, self-reported policy knowledge, self-reported social class, and political affiliation. P-values are reported in square brackets.

TABLE OA-52: FAIRNESS CONSIDERATIONS ABOUT THE INCOME TAX

	Wealth distribution unfair (1)	Inequality serious issue (2)	People rich due to luck (3)	High-income entitled to keep their income (4)
Redistribution T	0.05 [0.230]	0.10 [0.006]	-0.01 [0.965]	-0.01 [0.965]
Efficiency T	0.03 [0.773]	0.02 [0.773]	0.03 [0.773]	0.01 [0.773]
Economist T	0.02 [0.674]	0.06 [0.042]	0.05 [0.139]	0.00 [0.903]
Observations	2781	2781	2780	2780

Notes: This table applies Romano-Wolf multiple hypothesis correction (Clarke, Romano, and Wolf (2019)) to the regressions in Table VI. All regressions include controls for sex, age, race, income class, having children, education, having an economics-related major, employment status, self-reported policy knowledge, self-reported social class, and political affiliation. P-values are reported in square brackets.

TABLE OA-53: FAIRNESS CONSIDERATIONS ABOUT THE ESTATE TAX

	Parents' side:			Children's side:			Trade-off:	
	Wealth distribution unfair (1)	Inequality serious issue (2)	Person wealthy due to luck (3)	Unfair tax estates of: hard workers (4)	wealthy heirs (5)	Fair that children from wealthy families: access better amenities (6)	inherit more (7)	Parents should pass on wealth even if unequal for children (8)
Redistribution T	0.04 [0.771]	0.02 [0.888]	0.01 [0.899]	0.01 [0.899]	-0.05 [0.709]	0.03 [0.888]	-0.09 [0.133]	-0.06 [0.454]
Efficiency T	-0.06 [0.414]	-0.02 [0.948]	0.07 [0.283]	0.03 [0.948]	0.03 [0.948]	0.01 [0.948]	-0.03 [0.948]	0.02 [0.948]
Economist T	0.02 [0.894]	0.01 [0.943]	-0.00 [0.943]	-0.02 [0.894]	-0.03 [0.894]	0.03 [0.873]	-0.05 [0.608]	-0.08 [0.090]
Observations	2358	2358	2357	2358	2358	2357	2357	2356

Notes: This table applies Romano-Wolf multiple hypothesis correction (Clarke, Romano, and Wolf (2019)) to the regressions in Table VII. All regressions include controls for sex, age, race, income class, having children, education, having an economics-related major, employment status, self-reported policy knowledge, self-reported social class, and political affiliation. P-values are reported in square brackets.

TABLE OA-54: POLICY VIEWS ON THE INCOME TAX

	Income tax fair (1)	Satisfied income tax (2)	Progressive tax important tool to ↓ inequality (3)	Support ↑ taxes on high incomes to expand programs for low-incomes (4)	increase investment (5)	Government responsible to ↓ inequality (6)
Redistribution T	0.01 [0.827]	0.02 [0.570]	0.11 [0.001]	0.04 [0.349]	0.05 [0.284]	0.09 [0.020]
Efficiency T	0.01 [0.996]	0.01 [0.998]	0.00 [0.998]	-0.01 [0.998]	0.04 [0.649]	0.00 [0.998]
Economist T	-0.02 [0.303]	-0.04 [0.151]	0.06 [0.066]	0.05 [0.151]	0.06 [0.066]	0.06 [0.060]
Observations	2783	2782	2784	2783	2783	2780

Notes: This table applies Romano-Wolf multiple hypothesis correction (Clarke, Romano, and Wolf (2019)) to the regressions in Table OA-31. All regressions include controls for sex, age, race, income class, having children, education, having an economics-related major, employment status, self-reported policy knowledge, self-reported social class, and political affiliation. P-values are reported in square brackets.

TABLE OA-55: POLICY VIEWS ON THE ESTATE TAX

	Estate tax system fair (1)	Satisfied with estate tax (2)	Estate tax should exist (3)	Estate tax should be increased (4)	↑ Estate tax good way to ↓ inequality (5)	Government responsible to ↓ wealth transm. (6)
Redistribution T	-0.04 [0.609]	-0.03 [0.609]	0.05 [0.408]	0.07 [0.142]	0.14 [0.001]	0.03 [0.609]
Efficiency T	0.01 [0.995]	0.01 [0.995]	0.02 [0.949]	0.01 [0.995]	0.08 [0.126]	0.01 [0.995]
Economist T	0.01 [0.899]	0.01 [0.899]	0.05 [0.450]	0.08 [0.049]	0.12 [0.001]	0.02 [0.788]
Observations	2358	2356	2359	2359	2357	2355

Notes: This table applies Romano-Wolf multiple hypothesis correction (Clarke, Romano, and Wolf (2019)) to the regressions in Table OA-34. All regressions include controls for sex, age, race, income class, having children, education, having an economics-related major, employment status, self-reported policy knowledge, self-reported social class, and political affiliation. P-values are reported in square brackets.

OA-8.2 Keeping the 5% Fastest Respondents

This section replicates all the main tables of the paper including in the sample the respondents who fall in the bottom 5% of the total survey time distribution.

TABLE OA-56: PERCEIVED BEHAVIORAL RESPONSES TO THE INCOME TAX

	Evade Taxes		Work less		Stop working		Spouse stop working		Move state		Be less entrepreneurial	
	High earners	Middle class	High earners	Middle class	High earners	Middle class	High earners	Middle class	High earners	Middle class	High earners	Middle class
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Panel A: Personal characteristics												
Republican	-0.03*	0.09***	0.15***	0.14***	0.10***	0.12***	0.13***	0.13***	0.10***	0.17***	0.18***	0.19***
	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)
Female	-0.05***	-0.09***	0.00	0.00	-0.02	-0.01	0.01	0.00	-0.05***	0.02	-0.01	-0.00
	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)
Age 30-49	-0.03	-0.04*	-0.07***	-0.08***	-0.08***	-0.06**	-0.05*	-0.07***	-0.06***	-0.04	-0.04	-0.05**
	(0.02)	(0.02)	(0.03)	(0.02)	(0.02)	(0.02)	(0.03)	(0.02)	(0.02)	(0.02)	(0.03)	(0.03)
Age 50-69	-0.04	-0.05*	-0.15***	-0.14***	-0.15***	-0.15***	-0.11***	-0.14***	-0.11***	-0.11***	-0.09***	-0.14***
	(0.02)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.02)	(0.03)	(0.03)	(0.03)
Middle-Income	0.02	-0.02	-0.03	-0.01	-0.02	-0.01	-0.03	-0.03	0.02	0.01	-0.03	-0.02
	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)
High-Income	0.02	-0.01	-0.04*	-0.05*	-0.02	-0.03	-0.04	-0.05**	-0.01	0.00	-0.04*	-0.02
	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)
Panel B: Video treatment effects												
Redistribution T	0.00	0.03	-0.03	0.04	-0.03	0.04	-0.04	0.05*	-0.02	0.04	-0.03	0.07**
	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)
Efficiency T	0.07***	0.06**	0.15***	0.25***	0.06*	0.15***	0.13***	0.18***	0.04	0.12***	0.13***	0.17***
	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)
Economist T	0.06***	0.04	0.15***	0.25***	0.02	0.15***	0.11***	0.20***	0.04*	0.11***	0.14***	0.17***
	(0.02)	(0.02)	(0.03)	(0.02)	(0.02)	(0.02)	(0.03)	(0.02)	(0.02)	(0.02)	(0.03)	(0.03)
Panel C: Descriptive statistics												
Control mean	0.81	0.61	0.50	0.42	0.35	0.31	0.45	0.35	0.78	0.64	0.52	0.47
Male control mean	0.84	0.66	0.52	0.43	0.37	0.34	0.44	0.35	0.80	0.63	0.54	0.47
Democrat control mean	0.84	0.55	0.46	0.38	0.35	0.28	0.43	0.32	0.75	0.60	0.43	0.41
Observations	2927	2927	2928	2925	2926	2926	2928	2926	2928	2927	2927	2927

Notes: This table replicates the regressions in Table III, including into the sample the respondents in the bottom 5% of the survey time distribution. See the notes to Table III. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-57: PERCEIVED BEHAVIORAL RESPONSES TO THE ESTATE TAX

	Evade Taxes		Work less		Stop working		Spouse stop working		Move state		Be less entrepreneurial		Save Less	
	Wealthy	Young	Wealthy	Young	Wealthy	Young	Wealthy	Young	Wealthy	Young	Wealthy	Young	Wealthy	Young
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Panel A: Personal Characteristics														
Republican	-0.01 (0.02)	0.01 (0.02)	0.07*** (0.02)	0.09*** (0.03)	0.01 (0.03)	0.04 (0.02)	0.03 (0.02)	0.09*** (0.03)	0.04* (0.02)	0.07*** (0.02)	0.07*** (0.02)	0.13*** (0.03)	0.04* (0.02)	0.07*** (0.03)
Female	-0.02 (0.01)	-0.02 (0.02)	-0.03 (0.02)	-0.02 (0.02)	-0.07*** (0.02)	-0.04* (0.02)	-0.05*** (0.02)	-0.04* (0.02)	-0.07*** (0.02)	-0.00 (0.02)	-0.02 (0.02)	-0.00 (0.02)	-0.02 (0.02)	-0.01 (0.02)
Age 30-49	-0.01 (0.02)	-0.03 (0.03)	-0.04* (0.03)	-0.06** (0.03)	-0.05* (0.03)	-0.07** (0.03)	-0.02 (0.03)	-0.04 (0.03)	-0.02 (0.03)	-0.06** (0.03)	-0.05* (0.03)	-0.10*** (0.03)	-0.04 (0.03)	-0.08*** (0.03)
Age 50-69	-0.04* (0.02)	-0.03 (0.03)	-0.13*** (0.03)	-0.16*** (0.03)	-0.10*** (0.03)	-0.18*** (0.03)	-0.11*** (0.03)	-0.13*** (0.03)	-0.11*** (0.03)	-0.10*** (0.03)	-0.16*** (0.03)	-0.16*** (0.03)	-0.07** (0.03)	-0.09*** (0.03)
Middle-Income	-0.02 (0.02)	-0.02 (0.02)	-0.03 (0.03)	-0.07** (0.03)	-0.07** (0.03)	-0.05** (0.03)	-0.04 (0.03)	-0.05** (0.03)	-0.01 (0.02)	-0.00 (0.02)	-0.02 (0.03)	-0.01 (0.03)	-0.01 (0.02)	-0.00 (0.03)
High-Income	-0.00 (0.02)	0.00 (0.02)	-0.03 (0.03)	-0.06** (0.03)	-0.04* (0.03)	-0.02 (0.03)	-0.04 (0.03)	-0.04 (0.03)	0.03 (0.02)	0.03 (0.02)	-0.01 (0.03)	-0.02 (0.03)	-0.01 (0.02)	0.02 (0.03)
Panel B: Video treatment effects														
Redistribution T	0.04 (0.03)	-0.04 (0.03)	0.05 (0.03)	0.01 (0.04)	0.07* (0.04)	0.02 (0.04)	0.01 (0.04)	0.01 (0.04)	-0.01 (0.03)	-0.00 (0.03)	0.10*** (0.04)	0.02 (0.04)	0.01 (0.03)	-0.03 (0.04)
Efficiency T	0.04 (0.03)	-0.00 (0.03)	0.25*** (0.03)	0.03 (0.04)	0.06* (0.04)	0.02 (0.04)	0.06 (0.04)	0.03 (0.04)	-0.06* (0.03)	-0.04 (0.03)	0.21*** (0.03)	0.07** (0.03)	0.20*** (0.04)	0.03 (0.04)
Economist T	0.03 (0.02)	-0.03 (0.03)	0.25*** (0.03)	0.06* (0.03)	0.11*** (0.03)	0.06* (0.03)	0.10*** (0.03)	0.06** (0.03)	-0.02 (0.03)	-0.02 (0.03)	0.21*** (0.03)	0.06* (0.03)	0.19*** (0.03)	0.05 (0.03)
Panel C: Descriptive statistics														
Control mean	0.88	0.79	0.52	0.55	0.41	0.39	0.58	0.47	0.84	0.73	0.52	0.55	0.60	0.62
Male control mean	0.89	0.75	0.55	0.54	0.48	0.43	0.59	0.49	0.86	0.74	0.57	0.54	0.61	0.61
Democrat control mean	0.88	0.77	0.53	0.53	0.44	0.35	0.57	0.40	0.80	0.68	0.50	0.43	0.61	0.58
Observations	2480	2479	2479	2479	2480	2478	2478	2478	2479	2480	2479	2479	2479	2479

Notes: This table replicates the regressions in Table IV, including into the sample the respondents in the bottom 5% of the survey time distribution. See the notes to Table IV. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-58: EFFICIENCY COSTS OF INCOME AND ESTATE TAXES

Income Tax				Estate Tax		
	↑ Taxes high-incomes hurt economy. (1)	Laffer effect high-incomes (2)	Laffer effect middle class (3)		↑ Estate tax hurt economy (4)	Laffer effect (5)
Panel A: Personal characteristics				Panel A: Personal Characteristics		
Republican	0.34*** (0.02)	0.16*** (0.02)	0.02 (0.02)	Republican	0.15*** (0.02)	0.15*** (0.03)
Female	-0.04** (0.02)	0.06*** (0.02)	0.05*** (0.02)	Female	-0.03* (0.02)	0.06*** (0.02)
Age 30-49	-0.05** (0.02)	0.03 (0.03)	0.01 (0.03)	Age 30-49	0.04* (0.03)	-0.03 (0.03)
Age 50-69	-0.02 (0.03)	0.03 (0.03)	0.06** (0.03)	Age 50-69	0.02 (0.03)	0.06* (0.03)
Middle-Income	0.02 (0.02)	-0.02 (0.03)	0.00 (0.02)	Middle-Income	-0.05** (0.03)	0.01 (0.03)
High-Income	0.03 (0.02)	-0.03 (0.02)	-0.00 (0.02)	High-Income	-0.07*** (0.03)	-0.03 (0.03)
Panel B: Video treatment effects				Panel B: Video treatment effects		
Redistribution T	-0.03 (0.03)	0.01 (0.03)	-0.05 (0.03)	Redistribution T	0.00 (0.03)	0.01 (0.04)
Efficiency T	0.13*** (0.03)	0.03 (0.03)	0.01 (0.03)	Efficiency T	0.04 (0.03)	0.07* (0.04)
Economist T	0.05** (0.02)	-0.02 (0.03)	-0.00 (0.03)	Economist T	0.06** (0.03)	0.01 (0.03)
Panel C: Descriptive statistics				Panel C: Descriptive statistics		
Control mean	0.32	0.48	0.64	Control mean	0.28	0.44
Male control mean	0.36	0.46	0.62	Male control mean	0.33	0.40
Democrat control mean	0.18	0.39	0.60	Democrat control mean	0.23	0.32
Observations	2927	2925	2926	Observations	2481	2479

Notes: This table replicates the regressions in Table V, including into the sample the respondents in the bottom 5% of the survey time distribution. See the notes to Table V. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-59: FAIRNESS CONSIDERATIONS ABOUT THE INCOME TAX

	Wealth distribution unfair (1)	Inequality serious issue (2)	People rich due to luck (3)	High-income entitled to keep their income (4)
Panel A: Personal characteristics				
Republican	-0.41*** (0.02)	-0.37*** (0.02)	-0.33*** (0.02)	0.35*** (0.02)
Female	0.04** (0.02)	0.00 (0.02)	0.05*** (0.02)	-0.03 (0.02)
Age 30-49	0.03 (0.02)	0.06** (0.02)	0.04* (0.02)	-0.04 (0.02)
Age 50-69	0.03 (0.02)	0.03 (0.03)	0.06** (0.03)	-0.08*** (0.03)
Middle-Income	-0.02 (0.02)	-0.05** (0.02)	-0.02 (0.02)	0.01 (0.02)
High-Income	-0.02 (0.02)	-0.04* (0.02)	-0.06*** (0.02)	0.03 (0.02)
Panel B: Video treatment effects				
Redistribution T	0.05* (0.03)	0.10*** (0.03)	0.00 (0.03)	-0.02 (0.03)
Efficiency T	0.03 (0.03)	0.02 (0.03)	0.03 (0.03)	0.00 (0.03)
Economist T	0.03 (0.02)	0.07*** (0.02)	0.06** (0.02)	-0.02 (0.02)
Panel D: Descriptive statistics				
Control mean	0.68	0.47	0.59	0.32
Male control mean	0.66	0.48	0.57	0.34
Democrat control mean	0.90	0.66	0.75	0.15
Observations	2925	2926	2925	2924

Notes: This table replicates the regressions in Table VI, including into the sample the respondents in the bottom 5% of the survey time distribution. See the notes to Table VI. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-60: FAIRNESS CONSIDERATIONS ABOUT THE ESTATE TAX

	Parents' side:		Children's side:			Trade-off:		
	Wealth distribution unfair (1)	Inequality serious issue (2)	Person wealthy due to luck (3)	Unfair tax hard workers (4)	estates of wealthy heirs (5)	Fair that children from access better amenities (6)	inherit more (7)	Parents should pass on wealth even if unequal for children (8)
Panel A: Personal Characteristics								
Republican	-0.38*** (0.02)	-0.44*** (0.02)	-0.26*** (0.02)	0.23*** (0.02)	0.24*** (0.03)	0.20*** (0.02)	0.24*** (0.02)	0.27*** (0.02)
Female	0.05*** (0.02)	-0.02 (0.02)	0.07*** (0.02)	0.03* (0.02)	0.04* (0.02)	-0.08*** (0.02)	-0.03 (0.02)	-0.01 (0.02)
Age 30-49	0.01 (0.03)	0.02 (0.03)	0.03 (0.03)	-0.02 (0.03)	-0.01 (0.03)	0.01 (0.03)	0.07** (0.03)	0.02 (0.03)
Age 50-69	-0.00 (0.03)	-0.02 (0.03)	0.01 (0.03)	0.00 (0.03)	0.04 (0.03)	0.00 (0.03)	0.11*** (0.03)	0.04 (0.03)
Middle-Income	0.02 (0.02)	-0.02 (0.03)	0.00 (0.03)	0.01 (0.03)	-0.01 (0.03)	0.02 (0.03)	0.01 (0.03)	-0.01 (0.03)
High-Income	-0.01 (0.02)	0.00 (0.03)	-0.06** (0.03)	0.02 (0.03)	0.01 (0.03)	0.05** (0.03)	0.04 (0.03)	0.04 (0.03)
Panel B: Question formulation								
Redistribution T	0.04 (0.03)	0.01 (0.03)	-0.00 (0.03)	0.00 (0.04)	-0.04 (0.04)	0.01 (0.04)	-0.09** (0.04)	-0.06 (0.04)
Efficiency T	-0.05 (0.03)	-0.04 (0.03)	0.05 (0.03)	0.03 (0.03)	0.04 (0.04)	0.01 (0.03)	-0.02 (0.04)	0.02 (0.04)
Economist T	0.03 (0.03)	-0.00 (0.03)	-0.01 (0.03)	-0.02 (0.03)	-0.02 (0.03)	0.02 (0.03)	-0.05 (0.03)	-0.07** (0.03)
Panel D: Descriptive statistics								
Control mean	0.63	0.47	0.62	0.61	0.46	0.33	0.52	0.57
Male control mean	0.61	0.51	0.58	0.60	0.44	0.36	0.52	0.54
Democrat control mean	0.84	0.63	0.74	0.50	0.36	0.21	0.37	0.48
Observations	2481	2481	2481	2480	2481	2480	2480	2479

Notes: This table replicates the regressions in Table VII, including into the sample the respondents in the bottom 5% of the survey time distribution. See the notes to Table VII. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-61: POLICY VIEWS ON THE INCOME TAX

	Income tax fair (1)	Satisfied income tax (2)	Progressive tax important tool to ↓ inequality (3)	Support ↑ taxes on high incomes to expand programs for low-incomes (4)	increase investment (5)	Government responsible to ↓ inequality (6)	Policy index (7)
Panel A: Personal characteristics							
Republican	0.21*** (0.02)	0.22*** (0.02)	-0.32*** (0.02)	-0.40*** (0.02)	-0.10*** (0.02)	-0.34*** (0.02)	-0.59*** (0.03)
Age 30-49	-0.07*** (0.02)	-0.08*** (0.02)	-0.00 (0.02)	-0.04* (0.02)	-0.01 (0.03)	0.03 (0.02)	-0.01 (0.03)
Age 50-69	-0.18*** (0.03)	-0.20*** (0.03)	-0.05* (0.03)	-0.11*** (0.03)	-0.04 (0.03)	-0.08*** (0.03)	-0.15*** (0.04)
Middle-Income	-0.05** (0.02)	-0.05* (0.02)	-0.01 (0.02)	-0.04* (0.02)	0.01 (0.02)	-0.03 (0.02)	-0.04 (0.03)
High-Income	-0.00 (0.02)	-0.03 (0.02)	-0.02 (0.02)	-0.07*** (0.02)	0.06** (0.02)	-0.05** (0.02)	-0.05 (0.03)
Panel B: Underlying mechanisms							
Republican	0.09*** (0.02)	0.09*** (0.02)	-0.06*** (0.02)	-0.13*** (0.02)	0.03 (0.03)	-0.10*** (0.02)	-0.13*** (0.03)
Overestimate level & progressivity of taxes	0.16*** (0.02)	0.16*** (0.02)	0.03** (0.02)	0.03* (0.02)	-0.02 (0.02)	0.05*** (0.02)	0.05** (0.02)
Taxes lead to changes in behaviors	0.01 (0.01)	0.03** (0.01)	0.00 (0.01)	0.02* (0.01)	0.02* (0.01)	0.03** (0.01)	0.04** (0.02)
Higher taxes hurt the economy	-0.03** (0.01)	-0.04*** (0.01)	-0.09*** (0.01)	-0.05*** (0.01)	-0.04*** (0.01)	-0.05*** (0.01)	-0.12*** (0.02)
Believe in trickle-down	-0.02* (0.01)	-0.02* (0.01)	-0.05*** (0.01)	-0.07*** (0.01)	-0.04*** (0.01)	-0.01 (0.01)	-0.09*** (0.02)
Think inequality is serious problem	-0.18*** (0.01)	-0.19*** (0.01)	0.13*** (0.01)	0.15*** (0.01)	0.08*** (0.02)	0.17*** (0.01)	0.27*** (0.02)
Believe people are wealthy due to luck	-0.07*** (0.01)	-0.06*** (0.01)	0.02** (0.01)	0.02* (0.01)	-0.01 (0.01)	0.02** (0.01)	0.02** (0.01)
Believe high-incomes entitled to keep their income	0.02** (0.01)	0.02** (0.01)	-0.11*** (0.01)	-0.10*** (0.01)	-0.03*** (0.01)	-0.05*** (0.01)	-0.15*** (0.01)
Trust the government	0.09*** (0.01)	0.07*** (0.01)	0.09*** (0.01)	0.15*** (0.01)	0.09*** (0.02)	0.22*** (0.01)	0.28*** (0.02)
Panel C: Video treatment effects							
Redistribution T	-0.01 (0.03)	0.00 (0.03)	0.09*** (0.03)	0.05* (0.03)	0.05 (0.03)	0.08*** (0.03)	0.14*** (0.04)
Efficiency T	-0.01 (0.03)	-0.02 (0.03)	0.00 (0.03)	-0.01 (0.03)	0.03 (0.03)	0.00 (0.03)	0.01 (0.04)
Economist T	-0.04* (0.02)	-0.07*** (0.02)	0.05** (0.02)	0.04* (0.02)	0.06** (0.03)	0.06** (0.02)	0.11*** (0.03)
Panel D: Descriptive statistics							
Control mean	0.34	0.34 m	0.67	0.57	0.55	0.43	-0.00
Male control mean	0.37	0.35	0.66	0.58	0.59	0.44	0.02
Democrat control mean	0.25	0.24	0.84	0.79	0.59	0.62	0.31
Observations	2926	2924	2929	2926	2926	2924	2929

Notes: This table replicates the regressions in Table OA-31, including into the sample the respondents in the bottom 5% of the survey time distribution. See the notes to Table OA-31. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-62: POLICY VIEWS ON THE ESTATE TAX

	Estate tax system fair (1)	Satisfied with estate tax (2)	Estate tax should exist (3)	Estate tax should be increased (4)	↑ Estate tax good way to ↓ inequality (5)	Government responsible to ↓ wealth transm. (6)	Policy index (7)
Panel A: Personal Characteristics							
Republican	0.07*** (0.03)	0.07*** (0.02)	-0.27*** (0.02)	-0.26*** (0.02)	-0.27*** (0.02)	-0.17*** (0.02)	-0.50*** (0.04)
Age 30-49	-0.06** (0.03)	-0.09*** (0.03)	-0.02 (0.03)	-0.01 (0.03)	-0.03 (0.03)	-0.01 (0.03)	-0.04 (0.04)
Age 50-69	-0.15*** (0.03)	-0.17*** (0.03)	-0.07** (0.03)	-0.08*** (0.03)	-0.14*** (0.03)	-0.11*** (0.03)	-0.21*** (0.04)
Middle-Income	0.01 (0.03)	0.01 (0.03)	0.04 (0.03)	-0.01 (0.02)	0.00 (0.03)	0.01 (0.02)	0.02 (0.04)
High-Income	-0.02 (0.03)	-0.01 (0.03)	0.02 (0.03)	-0.01 (0.02)	-0.00 (0.03)	-0.02 (0.02)	-0.01 (0.04)
Panel B: Underlying mechanisms							
Republican	0.06** (0.03)	0.04 (0.03)	-0.06** (0.02)	-0.05** (0.02)	-0.08*** (0.02)	0.01 (0.02)	-0.09*** (0.03)
Overestimate level & progressivity of taxes	0.02 (0.02)	0.02 (0.02)	-0.05*** (0.02)	-0.13*** (0.02)	0.01 (0.02)	-0.05** (0.02)	-0.12*** (0.02)
Taxes lead to changes in behaviors	0.02 (0.02)	0.01 (0.02)	-0.03*** (0.01)	-0.00 (0.01)	0.06*** (0.01)	0.03** (0.01)	0.03 (0.02)
Higher taxes hurt the economy	-0.04*** (0.01)	-0.02 (0.01)	-0.05*** (0.01)	-0.04*** (0.01)	-0.08*** (0.01)	0.01 (0.01)	-0.08*** (0.02)
Believe in trickle-down	0.00 (0.01)	-0.00 (0.01)	-0.00 (0.01)	0.01 (0.01)	0.00 (0.01)	-0.00 (0.01)	0.00 (0.01)
Think inequality is serious problem	-0.12*** (0.02)	-0.13*** (0.02)	0.05*** (0.01)	0.09*** (0.01)	0.01 (0.01)	0.07*** (0.01)	0.12*** (0.02)
Perceived % of wealth inherited	0.01 (0.01)	0.01 (0.01)	0.02** (0.01)	0.02** (0.01)	0.03*** (0.01)	0.03*** (0.01)	0.05*** (0.01)
Believe people are rich due to luck	-0.04*** (0.01)	-0.04*** (0.01)	-0.02* (0.01)	-0.03*** (0.01)	-0.01 (0.01)	-0.02* (0.01)	-0.04*** (0.01)
Unfair to tax parents	-0.08*** (0.01)	-0.09*** (0.01)	-0.18*** (0.01)	-0.14*** (0.01)	-0.11*** (0.01)	-0.09*** (0.01)	-0.27*** (0.01)
Fair that children from wealthy families inherit more	-0.02 (0.01)	0.00 (0.01)	-0.02* (0.01)	-0.01 (0.01)	-0.05*** (0.01)	-0.03** (0.01)	-0.06*** (0.01)
Trade-off: parents should pass on wealth even if unequal for children	0.01 (0.01)	0.01 (0.01)	-0.07*** (0.01)	-0.06*** (0.01)	-0.07*** (0.01)	-0.06*** (0.01)	-0.13*** (0.01)
Trust the government	0.06*** (0.02)	0.06*** (0.02)	0.07*** (0.02)	0.08*** (0.01)	0.11*** (0.02)	0.14*** (0.02)	0.21*** (0.02)
Panel C: Video treatment effects							
Redistribution T	-0.03 (0.04)	-0.04 (0.04)	0.05 (0.04)	0.07** (0.03)	0.13*** (0.04)	0.02 (0.03)	0.14*** (0.05)
Efficiency T	0.01 (0.04)	0.00 (0.04)	0.02 (0.04)	0.01 (0.03)	0.07* (0.03)	-0.01 (0.03)	0.04 (0.05)
Economist T	0.01 (0.03)	0.01 (0.03)	0.04 (0.03)	0.07** (0.03)	0.11*** (0.03)	0.00 (0.03)	0.12*** (0.04)
Panel D: Descriptive statistics							
Control mean	0.41	0.37	0.56	0.31	0.54	0.30	-0.00
Male control mean	0.44	0.42	0.62	0.37	0.57	0.34	0.10
Democrat control mean	0.40	0.40	0.68	0.44	0.66	0.41	0.25
Observations	2481	2479	2482	2482	2480	2478	2483

Notes: This table replicates the regressions in Table OA-34, including into the sample the respondents in the bottom 5% of the survey time distribution. See the notes to Table OA-34. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

OA-8.3 Dropping the Respondents Who Fail the Screening Questions

Respondents were also asked screening questions, i.e., questions that asked them to ignore the question and select a given or several given answer options, regardless of their opinion. 27.8% and 28.3% in the income and estate tax survey respectively failed all three screening questions. This subsection replicates the main tables of the paper dropping the respondents who failed all the screening questions.

TABLE OA-63: PERCEIVED BEHAVIORAL RESPONSES TO THE INCOME TAX

	Evade Taxes		Work less		Stop working		Spouse stop working		Move state		Be less entrepreneurial	
	High earners	Middle class	High earners	Middle class	High earners	Middle class	High earners	Middle class	High earners	Middle class	High earners	Middle class
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Panel A: Personal characteristics												
Republican	-0.03 (0.02)	0.06** (0.03)	0.16*** (0.03)	0.12*** (0.03)	0.06** (0.03)	0.10*** (0.03)	0.12*** (0.03)	0.13*** (0.03)	0.11*** (0.02)	0.17*** (0.03)	0.21*** (0.03)	0.18*** (0.03)
Female	-0.03 (0.02)	-0.09*** (0.02)	0.02 (0.02)	0.02 (0.02)	0.01 (0.02)	0.03 (0.02)	0.02 (0.02)	0.03 (0.02)	-0.05** (0.02)	0.02 (0.02)	-0.00 (0.02)	0.01 (0.02)
Age 30-49	0.01 (0.03)	-0.02 (0.03)	-0.08*** (0.03)	-0.07** (0.03)	-0.05* (0.03)	-0.05* (0.03)	-0.03 (0.03)	-0.04 (0.03)	-0.08*** (0.03)	-0.06** (0.03)	-0.02 (0.03)	-0.05* (0.03)
Age 50-69	0.00 (0.03)	-0.00 (0.03)	-0.11*** (0.03)	-0.11*** (0.03)	-0.05* (0.03)	-0.08*** (0.03)	-0.07** (0.03)	-0.06* (0.03)	-0.11*** (0.03)	-0.13*** (0.03)	-0.04 (0.03)	-0.10*** (0.03)
Middle-Income	-0.01 (0.02)	-0.03 (0.03)	-0.02 (0.03)	-0.01 (0.03)	-0.01 (0.03)	0.00 (0.03)	-0.02 (0.03)	-0.02 (0.03)	-0.00 (0.03)	-0.02 (0.03)	-0.05 (0.03)	-0.02 (0.03)
High-Income	-0.01 (0.02)	-0.01 (0.03)	-0.03 (0.03)	-0.03 (0.03)	-0.02 (0.03)	-0.03 (0.03)	-0.04 (0.03)	-0.03 (0.03)	-0.04 (0.03)	0.00 (0.03)	-0.05* (0.03)	-0.03 (0.03)
Panel B: Video treatment effects												
Redistribution T	-0.03 (0.03)	0.03 (0.04)	-0.05 (0.04)	0.03 (0.04)	-0.06* (0.03)	0.04 (0.03)	-0.06 (0.04)	0.07** (0.04)	-0.04 (0.03)	0.02 (0.04)	-0.04 (0.04)	0.08** (0.04)
Efficiency T	0.09*** (0.03)	0.08** (0.04)	0.18*** (0.04)	0.30*** (0.04)	0.08** (0.03)	0.21*** (0.03)	0.16*** (0.04)	0.22*** (0.03)	0.04 (0.03)	0.14*** (0.03)	0.18*** (0.04)	0.21*** (0.04)
Economist T	0.08*** (0.02)	0.04 (0.03)	0.17*** (0.03)	0.30*** (0.03)	0.03 (0.03)	0.17*** (0.03)	0.14*** (0.03)	0.22*** (0.03)	0.05* (0.03)	0.13*** (0.03)	0.18*** (0.03)	0.18*** (0.03)
Panel C: Descriptive statistics												
Control mean	0.79	0.57	0.44	0.35	0.28	0.24	0.39	0.29	0.78	0.64	0.45	0.41
Male control mean	0.83	0.62	0.47	0.36	0.30	0.25	0.38	0.28	0.80	0.61	0.47	0.43
Democrat control mean	0.82	0.52	0.40	0.33	0.30	0.20	0.36	0.26	0.72	0.59	0.35	0.36
Observations	2013	2012	2013	2012	2013	2012	2013	2011	2013	2012	2012	2012

Notes: Notes: This table replicates the regressions in Table III, restricting the sample to those who succeeded in at least one screening question. See the notes to Table III. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-64: PERCEIVED BEHAVIORAL RESPONSES TO THE ESTATE TAX

	Evade Taxes		Work less		Stop working		Spouse stop working		Move state		Be less entrepreneurial		Save Less	
	Wealthy	Young	Wealthy	Young	Wealthy	Young	Wealthy	Young	Wealthy	Young	Wealthy	Young	Wealthy	Young
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Panel A: Personal Characteristics														
Republican	-0.01 (0.02)	0.01 (0.03)	0.06** (0.03)	0.10*** (0.03)	-0.01 (0.03)	0.03 (0.03)	0.05 (0.03)	0.11*** (0.03)	0.07*** (0.03)	0.09*** (0.03)	0.08*** (0.03)	0.16*** (0.03)	0.05* (0.03)	0.10*** (0.03)
Female	-0.01 (0.02)	0.01 (0.02)	-0.02 (0.02)	0.01 (0.02)	-0.03 (0.02)	-0.00 (0.02)	-0.03 (0.02)	-0.00 (0.02)	-0.07*** (0.02)	0.00 (0.02)	0.00 (0.02)	0.01 (0.02)	0.01 (0.02)	0.01 (0.03)
Age 30-49	-0.01 (0.03)	-0.02 (0.03)	-0.04 (0.03)	-0.07** (0.04)	-0.07** (0.03)	-0.05 (0.03)	-0.02 (0.03)	-0.04 (0.03)	-0.05 (0.03)	-0.09*** (0.03)	-0.09** (0.03)	-0.13*** (0.04)	-0.07* (0.03)	-0.08** (0.04)
Age 50-69	-0.04 (0.03)	-0.00 (0.04)	-0.10*** (0.04)	-0.13*** (0.04)	-0.08** (0.04)	-0.11*** (0.04)	-0.08** (0.04)	-0.08** (0.04)	-0.15*** (0.03)	-0.12*** (0.04)	-0.18*** (0.04)	-0.17*** (0.04)	-0.09** (0.04)	-0.07* (0.04)
Middle-Income	0.00 (0.02)	-0.01 (0.03)	-0.03 (0.03)	-0.05* (0.03)	-0.05* (0.03)	-0.03 (0.03)	-0.04 (0.03)	-0.05 (0.03)	-0.02 (0.03)	0.00 (0.03)	-0.00 (0.03)	-0.00 (0.03)	-0.01 (0.03)	-0.02 (0.03)
High-Income	0.01 (0.02)	-0.01 (0.03)	-0.05 (0.03)	-0.08** (0.03)	-0.04 (0.03)	-0.02 (0.03)	-0.03 (0.03)	-0.04 (0.03)	0.04 (0.03)	0.02 (0.03)	0.00 (0.03)	-0.03 (0.03)	0.01 (0.03)	-0.02 (0.03)
Panel B: Video treatment effects														
Redistribution T	0.07** (0.03)	-0.04 (0.04)	0.07 (0.04)	0.02 (0.04)	0.11** (0.04)	0.04 (0.04)	0.02 (0.04)	-0.02 (0.04)	-0.02 (0.04)	-0.02 (0.04)	0.13*** (0.04)	0.04 (0.04)	0.02 (0.04)	-0.05 (0.04)
Efficiency T	0.05* (0.03)	0.01 (0.04)	0.33*** (0.04)	0.08* (0.04)	0.15*** (0.04)	0.10** (0.04)	0.10** (0.04)	0.05 (0.04)	-0.04 (0.04)	-0.03 (0.04)	0.29*** (0.04)	0.13*** (0.04)	0.30*** (0.04)	0.05 (0.04)
Economist T	0.05* (0.03)	-0.01 (0.04)	0.32*** (0.04)	0.09** (0.04)	0.22*** (0.04)	0.11*** (0.04)	0.15*** (0.04)	0.07* (0.04)	-0.02 (0.03)	-0.02 (0.04)	0.29*** (0.04)	0.09** (0.04)	0.26*** (0.04)	0.07* (0.04)
Panel C: Descriptive statistics														
Control mean	0.88	0.76	0.43	0.46	0.28	0.26	0.49	0.40	0.82	0.72	0.43	0.46	0.52	0.58
Male control mean	0.91	0.69	0.45	0.45	0.32	0.28	0.50	0.41	0.86	0.71	0.47	0.43	0.55	0.56
Democrat control mean	0.89	0.76	0.45	0.47	0.33	0.28	0.48	0.34	0.80	0.68	0.41	0.37	0.54	0.53
Observations	1691	1690	1690	1690	1690	1690	1690	1690	1690	1690	1690	1690	1690	1690

Notes: This table replicates the regressions in Table IV, restricting the sample to those who succeeded in at least one screening question. See the notes to Table IV. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-65: EFFICIENCY COSTS OF INCOME AND ESTATE TAXES

	Income Tax			Estate Tax	
	↑ Taxes high-incomes hurt economy.	Laffer effect high-incomes	Laffer effect middle class	↑ Estate tax hurt economy	Laffer effect
	(1)	(2)	(3)	(4)	(5)
Panel A: Personal characteristics					
Republican	0.39*** (0.02)	0.22*** (0.03)	0.07*** (0.03)	0.19*** (0.03)	0.21*** (0.03)
Female	-0.04** (0.02)	0.05** (0.02)	0.05** (0.02)	-0.05** (0.02)	0.07*** (0.03)
Age 30-49	-0.02 (0.03)	0.04 (0.03)	0.00 (0.03)	0.02 (0.03)	-0.02 (0.04)
Age 50-69	0.01 (0.03)	0.02 (0.03)	0.02 (0.03)	0.04 (0.04)	0.06 (0.04)
Middle-Income	0.02 (0.03)	-0.05 (0.03)	-0.02 (0.03)	-0.03 (0.03)	-0.01 (0.03)
High-Income	0.05* (0.03)	-0.02 (0.03)	-0.01 (0.03)	-0.06** (0.03)	-0.06* (0.03)
Panel B: Video treatment effects					
Redistribution T	-0.02 (0.03)	0.03 (0.04)	-0.04 (0.04)	-0.02 (0.04)	-0.00 (0.04)
Efficiency T	0.15*** (0.03)	0.07* (0.04)	-0.01 (0.04)	0.04 (0.04)	0.03 (0.04)
Economist T	0.07*** (0.03)	-0.01 (0.03)	0.00 (0.03)	0.05 (0.04)	-0.01 (0.04)
Panel C: Descriptive statistics					
Control mean	0.29	0.47	0.69	0.26	0.48
Male control mean	0.32	0.46	0.66	0.32	0.43
Democrat control mean	0.13	0.37	0.64	0.17	0.34
Observations	2012	2011	2012	1691	1690

Notes: This table replicates the regressions in Table V, restricting the sample to those who succeeded in at least one screening question. See the notes to Table V. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-66: FAIRNESS CONSIDERATIONS ABOUT THE INCOME TAX

	Wealth distribution unfair (1)	Inequality serious issue (2)	People rich due to luck (3)	High-income entitled to keep their income (4)
Panel A: Personal characteristics				
Republican	-0.45*** (0.02)	-0.41*** (0.03)	-0.36*** (0.03)	0.41*** (0.02)
Female	0.03 (0.02)	0.02 (0.02)	0.03 (0.02)	-0.02 (0.02)
Age 30-49	-0.03 (0.03)	0.02 (0.03)	0.01 (0.03)	0.02 (0.03)
Age 50-69	-0.07** (0.03)	-0.01 (0.03)	0.01 (0.03)	0.02 (0.03)
Middle-Income	-0.02 (0.02)	-0.06** (0.03)	-0.02 (0.03)	0.02 (0.03)
High-Income	-0.05** (0.02)	-0.08*** (0.03)	-0.09*** (0.03)	0.04 (0.03)
Panel B: Video treatment effects				
Redistribution T	0.06** (0.03)	0.14*** (0.04)	0.01 (0.04)	-0.03 (0.03)
Efficiency T	0.02 (0.03)	0.03 (0.04)	0.07* (0.03)	-0.01 (0.03)
Economist T	0.02 (0.03)	0.08*** (0.03)	0.07** (0.03)	-0.01 (0.03)
Panel D: Descriptive statistics				
Control mean	0.71	0.50	0.61	0.28
Male control mean	0.70	0.51	0.61	0.28
Democrat control mean	0.94	0.71	0.79	0.09
Observations	2012	2012	2010	2011

Notes: This table replicates the regressions in Table VI, restricting the sample to those who succeeded in at least one screening question. See the notes to Table VI. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-67: FAIRNESS CONSIDERATIONS ABOUT THE ESTATE TAX

	Parents' side:		Children's side:		Trade-off:			
	Wealth distribution unfair (1)	Inequality serious issue (2)	Person wealthy due to luck (3)	Unfair tax hard workers (4)	estates of wealthy heirs (5)	Fair that children from access better amenities (6)	wealthy families: inherit more (7)	Parents should pass on wealth even if unequal for children (8)
Panel A: Personal Characteristics								
Republican	-0.45*** (0.03)	-0.50*** (0.03)	-0.29*** (0.03)	0.29*** (0.03)	0.28*** (0.03)	0.21*** (0.03)	0.28*** (0.03)	0.32*** (0.03)
Female	0.03 (0.02)	-0.03 (0.02)	0.05** (0.02)	0.01 (0.02)	0.01 (0.02)	-0.07*** (0.02)	-0.02 (0.02)	0.00 (0.02)
Age 30-49	0.05 (0.03)	0.04 (0.03)	0.05 (0.03)	-0.00 (0.03)	-0.00 (0.04)	0.02 (0.03)	0.08** (0.04)	0.02 (0.03)
Age 50-69	-0.03 (0.03)	-0.07* (0.04)	-0.03 (0.04)	-0.01 (0.04)	0.03 (0.04)	0.03 (0.04)	0.13*** (0.04)	0.07* (0.04)
Middle-Income	-0.01 (0.03)	-0.01 (0.03)	-0.01 (0.03)	0.01 (0.03)	-0.03 (0.03)	0.05 (0.03)	0.02 (0.03)	0.01 (0.03)
High-Income	-0.04 (0.03)	-0.00 (0.03)	-0.07** (0.03)	0.00 (0.03)	-0.00 (0.03)	0.08*** (0.03)	0.05 (0.03)	0.04 (0.03)
Panel B: Question formulation								
Redistribution T	0.02 (0.04)	0.04 (0.04)	-0.02 (0.04)	0.02 (0.04)	-0.05 (0.04)	0.00 (0.04)	-0.10** (0.04)	-0.06 (0.04)
Efficiency T	-0.05 (0.04)	-0.00 (0.04)	0.05 (0.04)	0.02 (0.04)	0.02 (0.04)	0.02 (0.04)	-0.05 (0.04)	0.01 (0.04)
Economist T	0.06* (0.03)	0.05 (0.04)	0.01 (0.04)	-0.05 (0.04)	-0.06 (0.04)	0.01 (0.04)	-0.06* (0.04)	-0.10*** (0.04)
Panel D: Descriptive statistics								
Control mean	0.66	0.48	0.67	0.62	0.47	0.30	0.54	0.56
Male control mean	0.64	0.52	0.63	0.59	0.43	0.35	0.55	0.50
Democrat control mean	0.88	0.67	0.79	0.49	0.36	0.18	0.39	0.46
Observations	1691	1691	1690	1691	1691	1690	1690	1689

Notes: This table replicates the regressions in Table VII, restricting the sample to those who succeeded in at least one screening question. See the notes to Table VII. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-68: POLICY VIEWS ON THE INCOME TAX

	Income tax fair (1)	Satisfied income tax (2)	Progressive tax important tool to ↓ inequality (3)	Support ↑ taxes on high incomes to expand programs for low-incomes (4)	high incomes to increase investment (5)	Government responsible to ↓ inequality (6)	Policy index (7)
Panel A: Personal characteristics							
Republican	0.22*** (0.02)	0.23*** (0.02)	-0.37*** (0.03)	-0.48*** (0.03)	-0.14*** (0.03)	-0.41*** (0.03)	-0.71*** (0.04)
Age 30-49	-0.04 (0.03)	-0.06** (0.03)	-0.03 (0.03)	-0.06** (0.03)	-0.02 (0.03)	0.01 (0.03)	-0.05 (0.04)
Age 50-69	-0.07** (0.03)	-0.11*** (0.03)	-0.06** (0.03)	-0.12*** (0.03)	-0.03 (0.03)	-0.09*** (0.03)	-0.16*** (0.04)
Middle-Income	-0.03 (0.03)	-0.04 (0.03)	-0.00 (0.03)	-0.05** (0.03)	0.02 (0.03)	-0.02 (0.03)	-0.03 (0.04)
High-Income	0.01 (0.03)	-0.01 (0.02)	-0.01 (0.03)	-0.08*** (0.03)	0.08*** (0.03)	-0.09*** (0.03)	-0.05 (0.04)
Panel B: Underlying mechanisms							
Republican	0.11*** (0.03)	0.11*** (0.03)	-0.05** (0.02)	-0.15*** (0.02)	0.03 (0.03)	-0.13*** (0.03)	-0.15*** (0.03)
Overestimate level of taxes	0.09*** (0.02)	0.11*** (0.02)	0.02 (0.02)	0.00 (0.02)	-0.03 (0.03)	0.04 (0.02)	0.01 (0.03)
Taxes lead to changes in behaviors	-0.01 (0.02)	-0.00 (0.02)	-0.01 (0.01)	0.01 (0.01)	0.04** (0.02)	0.04*** (0.02)	0.04** (0.02)
Higher taxes hurt the economy	-0.01 (0.02)	-0.02 (0.02)	-0.07*** (0.01)	-0.03* (0.01)	-0.04** (0.02)	-0.04*** (0.02)	-0.09*** (0.02)
Believe in trickle-down	-0.03* (0.02)	-0.04** (0.02)	-0.05*** (0.01)	-0.07*** (0.01)	-0.05*** (0.02)	-0.01 (0.02)	-0.09*** (0.02)
Think inequality is serious problem	-0.19*** (0.02)	-0.21*** (0.02)	0.10*** (0.02)	0.13*** (0.02)	0.07*** (0.02)	0.15*** (0.02)	0.23*** (0.02)
Believe person rich due to luck	-0.06*** (0.01)	-0.05*** (0.01)	0.03*** (0.01)	0.04*** (0.01)	0.01 (0.01)	0.03*** (0.01)	0.05*** (0.01)
Believe high-incomes entitled to keep their income	0.01 (0.01)	0.01 (0.01)	-0.16*** (0.01)	-0.13*** (0.01)	-0.06*** (0.01)	-0.05*** (0.01)	-0.21*** (0.01)
Trust the government	0.06*** (0.02)	0.04*** (0.02)	0.05*** (0.02)	0.11*** (0.02)	0.04** (0.02)	0.21*** (0.02)	0.21*** (0.02)
Panel C: Video treatment effects							
Redistribution T	-0.03 (0.03)	-0.00 (0.03)	0.12*** (0.03)	0.05 (0.03)	0.05 (0.04)	0.12*** (0.04)	0.17*** (0.05)
Efficiency T	-0.03 (0.03)	-0.04 (0.03)	0.01 (0.03)	0.01 (0.03)	0.02 (0.04)	0.01 (0.04)	0.03 (0.05)
Economist T	-0.05* (0.03)	-0.07*** (0.03)	0.05* (0.03)	0.04 (0.03)	0.05 (0.03)	0.08*** (0.03)	0.11*** (0.04)
Panel D: Descriptive statistics							
Control mean	0.30	0.29 m	0.67	0.58	0.56	0.42	0.01
Male control mean	0.32	0.30	0.66	0.58	0.63	0.42	0.03
Democrat control mean	0.19	0.20	0.83	0.82	0.63	0.62	0.35
Observations	2012	2012	2013	2012	2012	2009	2013

Notes: Notes: This table replicates the regressions in Table OA-31, restricting the sample to those who succeeded in at least one screening question. See the notes to Table OA-31. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

TABLE OA-69: POLICY VIEWS ON THE ESTATE TAX

	Estate tax system fair (1)	Satisfied with estate tax (2)	Estate tax should exist (3)	Estate tax should be increased (4)	↑ Estate tax good way to ↓ inequality (5)	Government responsible to ↓ wealth transm. (6)	Policy index (7)
Panel A: Personal Characteristics							
Republican	0.03 (0.03)	0.06** (0.03)	-0.33*** (0.03)	-0.32*** (0.03)	-0.34*** (0.03)	-0.20*** (0.03)	-0.62*** (0.04)
Age 30-49	-0.06* (0.04)	-0.11*** (0.03)	-0.04 (0.03)	0.01 (0.03)	-0.01 (0.03)	-0.02 (0.03)	-0.03 (0.05)
Age 50-69	-0.08** (0.04)	-0.13*** (0.04)	-0.08** (0.04)	-0.05 (0.03)	-0.09*** (0.04)	-0.10*** (0.03)	-0.17*** (0.05)
Middle-Income	0.00 (0.03)	0.00 (0.03)	0.05 (0.03)	0.02 (0.03)	0.00 (0.03)	0.04 (0.03)	0.06 (0.04)
High-Income	-0.01 (0.03)	0.00 (0.03)	0.03 (0.03)	0.01 (0.03)	0.00 (0.03)	0.02 (0.03)	0.03 (0.04)
Panel B: Underlying mechanisms							
Republican	0.03 (0.03)	0.03 (0.03)	-0.06** (0.03)	-0.04* (0.03)	-0.09*** (0.03)	0.03 (0.03)	-0.09** (0.03)
Overestimate level of taxes	0.02 (0.03)	0.01 (0.03)	-0.05** (0.02)	-0.13*** (0.02)	-0.00 (0.02)	-0.05** (0.02)	-0.12*** (0.03)
Taxes lead to changes in behaviors	-0.03* (0.02)	-0.03 (0.02)	-0.03* (0.02)	0.00 (0.01)	0.03** (0.02)	0.03* (0.02)	0.02 (0.02)
Higher taxes hurt the economy	-0.02 (0.02)	-0.00 (0.02)	-0.04*** (0.01)	-0.03** (0.01)	-0.07*** (0.01)	0.03* (0.01)	-0.06*** (0.02)
Believe in trickle-down	-0.01 (0.01)	-0.01 (0.01)	0.01 (0.01)	-0.01 (0.01)	-0.00 (0.01)	-0.01 (0.01)	-0.01 (0.01)
Think inequality is serious problem	-0.11*** (0.02)	-0.12*** (0.02)	0.02 (0.02)	0.09*** (0.02)	0.02 (0.02)	0.06*** (0.02)	0.10*** (0.02)
Perceived % of wealth inherited	0.01 (0.01)	0.00 (0.01)	0.01 (0.01)	0.00 (0.01)	0.01 (0.01)	0.01 (0.01)	0.02 (0.01)
Believe person wealthy due to luck	-0.02 (0.01)	-0.01 (0.01)	-0.00 (0.01)	-0.01 (0.01)	-0.00 (0.01)	-0.00 (0.01)	-0.01 (0.01)
Unfair to tax parents	-0.09*** (0.02)	-0.09*** (0.02)	-0.18*** (0.01)	-0.13*** (0.01)	-0.10*** (0.01)	-0.06*** (0.01)	-0.24*** (0.02)
Fair that children from wealthy families inherit more	-0.01 (0.02)	0.01 (0.02)	-0.02 (0.01)	-0.01 (0.01)	-0.05*** (0.01)	-0.04*** (0.01)	-0.06*** (0.02)
Trade-off: parents should pass on wealth even if unequal for children	0.02 (0.02)	0.00 (0.01)	-0.12*** (0.01)	-0.10*** (0.01)	-0.10*** (0.01)	-0.09*** (0.01)	-0.21*** (0.02)
Trust the government	0.03 (0.02)	0.01 (0.02)	0.06*** (0.02)	0.06*** (0.02)	0.09*** (0.02)	0.13*** (0.02)	0.18*** (0.02)
Panel C: Video treatment effects							
Redistribution T	-0.04 (0.04)	-0.01 (0.04)	0.03 (0.04)	0.06 (0.04)	0.14*** (0.04)	0.05 (0.04)	0.15** (0.06)
Efficiency T	0.01 (0.04)	0.02 (0.04)	0.01 (0.04)	0.01 (0.04)	0.05 (0.04)	0.03 (0.04)	0.05 (0.06)
Economist T	0.02 (0.04)	0.03 (0.04)	0.05 (0.04)	0.09*** (0.03)	0.14*** (0.04)	0.05 (0.03)	0.17*** (0.05)
Panel D: Descriptive statistics							
Control mean	0.37	0.33	0.58	0.31	0.51	0.25	-0.01
Male control mean	0.40	0.37	0.65	0.37	0.52	0.29	0.09
Democrat control mean	0.40	0.37	0.71	0.45	0.68	0.37	0.27
Observations	1691	1690	1692	1692	1690	1688	1693

Notes: This table replicates the regressions in Table OA-34, restricting the sample to those who succeeded in at least one screening question. See the notes to Table OA-34. Standard errors in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

OA-9 References

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