American attitudes toward progressive taxation

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Note: *This document provides background for a proposed survey on attitudes toward progressive taxation in the United States. The survey will be administered in early summer 2026, providing plenty of time to analyze the data prior to the fall 2026 SSHA meeting. If for whatever reason the survey does not take place (although I don't foresee any issues), I will use existing survey data from the Cooperative Election Study to answer the questions laid out in this draft as best as possible.*

Abstract

The United States today is arguably more unequal in terms of wealth and income than it has been in the last 100 years. Recent policy proposals and high profile op-eds have brought the issue of progressive taxation front and center in the minds of the American public. This paper provides background for a proposed survey on attitudes toward American attitudes toward progressive taxation. Some scholars argue that the American public is not only anti-tax but also specifically opposed to progressive taxation. This camp highlights a principle-policy gap, where progressivity is supported in the abstract (consistent with the "ability to pay principle"), but the support dissipates when the public is asked about specific progressive tax policies. Others argue the opposite, highlighting support for certain specific progressive taxes (e.g., a wealth tax) and characterizing a very different kind of principle-policy gap, one operating in the other direction, where the public is characterized as ideologically (or philosophically) conservative, but programmatically liberal (or "conservative egalitarians") . I reconcile the findings from these two distinct camps by articulating the points of disagreement and where I believe the two camps are talking past one another. Ultimately I propose a survey designed to provide data that would shed additional light on Americans' views toward progressive taxation across a range of different tax policies and specifications. The data will be collected over the summer of 2026 at the latest, well in advance of the conference next fall. The findings will provide valuable information for scholars in the areas of distributive justice, public opinion, political sociology, and fiscal sociology/public finance. The results will provide insights into a topic that is growing in salience in the United States, and indicate where the public stands on the use of one of the primary means of addressing inequality: progressive taxation.

Introduction

This document provides background on scholarship studying attitudes toward progressive taxation in the United States and proposes a survey designed to reconcile two contradictory claims in the literature on American's attitudes toward progressive taxation.

There are two perspectives on Americans' views toward tax progressivity. On one hand, scholars argue there is a principle-policy gap, evidenced by the fact that support for progressive taxation is quite high in the *abstract*, but fails to translate to support for *specific* progressive tax policies (Bartels 2005; A. L. Campbell 2025; Roberts, Hite, and Bradley 1994). On the other hand, opinion polls show strong support for highly progressive taxes on upper income earners and holders of wealth (Ballard-Rosa, Martin, and Scheve 2017; Page and Seawright 2023).

Ultimately I argue that, while there is truth to both sides of the debate, the evidence used to illustrate calls into question the extent to which the gap exists. First, studies that focus on the repeal of the estate tax or the Bush tax cuts analyze polling data on a topic that was subject to massive coordinated efforts to misinform the public. Research shows the public misunderstands who benefits from these changes to tax policy. Second, other scholars misidentify desires to lower a tax that is progressive as opposition to progressivity; what is missing is information on for whom the tax is lowered, otherwise such attitudes have no implications for progressivity.

Then I sketch out a survey that would help identify the relationships between abstract preferences for progressive taxes, anti-tax attitudes, preferences for specific tax policies, and preferences on desired changes to the tax structure for specific income groups. The document concludes with a brief discussion of some pilot data I collected last fall.

Background

Most Americans support the principle of progressive taxation. Survey data consistently shows that substantial majorities of the public hold the belief that those who earn more should pay more, not only in absolute terms, but as a share of total income (A. L. Campbell 2025:63), demonstrating robust support for what scholars refer to as the "ability to pay" principle (Scheve and Stasavage 2016). A recent analysis of Gallup data shows, "In 22 surveys since 1992, large majorities have told Gallup that upper-income people pay ‘too little’, rather than ‘too much’ or a fair share, in federal taxes" (Page and Seawright 2023:650). In fact, according to data from the

2016 Cooperative Election Study, when asked what "bothers" Americans most about the US tax system, the most popular response was the "feeling that some wealthy people don't pay their fair share"[1] (Campbell 2019; also see Roberts and Hite 1994). Further, the abstract support for progressive taxation extends beyond ability to pay: the public also supports using tax policy as a tool for reducing economic inequality. A majority of Americans support the government using "heavy taxes on the rich" to redistribute resources from the upper to the middle and lower classes (Page and Gilens 2017:116; Page and Jacobs 2009).

While the abstract support for tax progressivity is found across numerous surveys, in different variations in the wording of the survey question, and over an extended period of time, the progressivity of the US tax code has actually declined significantly over the last sixty years (Saez and Zucman 2019). One prominent explanation for the disconnect between preferences and policy, in general, is the "principle-policy gap." The principle-policy gap (or the "principle-implementation gap") describes the phenomenon in which abstract normative positions fail to adequately predict preferences for more concrete, specific policies. Specifically, the public often doesn't support the policies identified by scholars and policy experts to be capable of achieving the stated normative goals. Consider, for example, Americans tend to show support for racial diversity as a normative principle, but are generally opposed to affirmative action programs designed to help achieve that goal (Rajasekar, Stewart, and Hartmann 2025). Or that normative commitments to liberal or egalitarian principles are not always associated with expected behavioral responses (Glasford 2022).

A similar pattern can be identified in public preferences toward progressive taxation. While the support for progressive taxation is robust *in the abstract*, some scholars argue that this support fails to translate into preferences in favor of *specific* progressive tax policies (Bartels 2005; A. L. Campbell 2025; Roberts et al. 1994; Roberts and Roberts 2020). Campbell (2025) argues, despite substantial abstract support, specific tax policies that are, in fact, relatively more progressive (state and federal taxes on income, taxes on investment income, the estate tax) are perceived as less fair and are more disliked when compared to relatively regressive tax policies (sales, gasoline, local property, and payroll taxes). Importantly, the public is also more likely to support cutting these same progressive taxes when compared to more

[1] This response was selected by an estimated 41% of Americans. The second most-popular response was "Government spending" at 26%, followed by "The complexity of the tax system" (12%), "The way the government spends taxes" (11%), and "The feeling that some poor people don't pay their fair share" (6%) (see Campbell 2019).

regressive ones (A. L. Campbell 2025). Bartels (2005) finds a similar pattern with respect to the Bush tax cuts and the repeal of the estate tax: knowledge of growing economic inequality, attitudes toward the share that rich people pay, and general political knowledge do not substantially move public support away from these two highly regressive changes to the tax structure. As a result, the Americans' support for progressive taxation is insufficient and at odds with their own rational self-interest (A. L. Campbell 2025).

What explains this gap? The dominant theory[2] is that the public doesn't fully understand the true implications from specific tax policies. Taxation represents "a highly technical realm that is ripe for concealment and mystification," while "vast resources have been spent for propaganda campaigns in favor of 'supply side' regressive tax cuts, low taxes on capital gains, encouragement of 'capital formation,' and the like" (Page and Shapiro 1992:166). To be sure, the policies examined by Bartels (2005) – the estate tax and the Bush tax cuts – were subject to intense information campaigns designed to mislead the public on how different income groups were impacted by the status quo and who would benefit from the proposed changes (Graetz and Shapiro 2006). Attempts to mislead the public on tax policies are well documented, especially in the case of the estate tax (J. L. Campbell 2025; Graetz 2024; Martin 2013). There is some evidence suggesting such attempts may work. Slemrod (2006) shows public support for a flat tax proposal was positively associated with the belief that it would be less regressive than the tax structure at the time. In the case of the estate tax, while the public generally supports its repeal, this is due to false understandings of incidence: people drastically overestimate the share of households subject to the tax, and presenting accurate information on the share of households who pay into the estate tax leads to a plurality in support of maintaining it (Piston 2018:84–85).

The public's poor understanding of tax policy, whether or not from misleading information about policies from the media or "spin doctors," may very well account for a portion of the principle-policy gap. However, aside from the salient examples of the estate tax and the Bush tax cuts, there are numerous examples of the American public supporting not just the normative idea of progressive taxation but also specific progressive tax policies (Page and Seawright 2023). This calls into question the

[2] Another relevant area of scholarship relates to the "ideologically innocent" thesis (Converse 2006). Scholars in this camp highlight the fact that individuals often hold contradictory and incoherent positions, particularly when compared to stated ideology and partisanship (Kinder and Kalmoe 2017; also see Baldassarri and Gelman 2008). This is very different from the "rational public" position, where the public is viewed to hold sensible and rational attitudes toward policy, at least in the aggregate (Page and Shapiro 1992).

generalizability of the gap. Further, as presented above, the principle-policy gap said to exist in attitudes toward progressive taxation stands in sharp contrast with another observation in the public opinion literature: while in the *abstract* the American public supports free-market, conservative economic policies, on *specific* policies they tend to be more liberal and egalitarian. Thus, the American public is characterized as "ideologically" (or "philosophically") conservative but "programmatically" (or "operationally") liberal (Free and Cantril 1968; Grossmann and Hopkins 2015), or as "conservative egalitarians" (Page and Jacobs 2009). Following this logic, we would expect the American public to be relatively less supportive of tax progressivity in the abstract and more supportive of specific progressive policies.

Table 1. Support for various tax positions from the CES (2022 and 2024)

Policy	Support (%)	Category	Module
It's unfair that the wealthy pay less in taxes than most Americans.	69.3	Prog-Abstract	Indiana
Raise taxes on incomes greater than $1M	68.1	Prog-Specific	Michigan
Allow tax rates on earnings $400K/year or more to rise to 35%	64.3	Prog-Specific	CC ('24)
High incomes earners should pay a larger share of income in taxes	64.0	Prog-Abstract	UMass
Lower personal income tax rates	62.9	Unclear-Specific	Missouri
Extend the 2017 Tax Cuts and Jobs Act (TCJA)	62.9	Reg-Specific	CC ('24)
Increase the Fed income tax on households earning over $250,000	58.5	Prog-Specific	Yale
Raise the corporate income tax rate from 21 percent to 28 percent	55.8	Prog-Specific	CC ('24)
Raise Fed PIT on HH earnings > $250K & raise Fed CIT	53.5	Prog-Specific	Yale
Increase the personal tax rate on earnings over 250K	53.2	Prog-Specific	Missouri
Gov resp. to create equal opportunity, even if it means higher taxes	51.6	Unclear-Abstract	Riverside
Gov resp. to redistribute tax money from rich to poor	48.8	Prog-Abstract	Riverside
Cut the federal income tax for all households	48.1	Unclear-Abstract	Yale
Eliminate the federal income tax	39.7	Reg-Specific	Yale
Increase the personal tax rate on earnings over 100K	35.5	Prog-Specific	Missouri
Lower the corporate tax rate	30.8	Reg-Abstract	Missouri
Increase the payroll tax for Social Security and Medicare (FICA)	26.5	Reg-Specific	Missouri
Increase the personal tax rate on earnings over 50K	20.7	Prog-Specific	Missouri

Data from recent nationally representative political surveys offers another picture of opinions on progressive taxation. Table 1 summarizes Cooperative Election Study data from several 2022 team models (Biggers 2024; Carmines 2024; Kinder 2024; Milyo 2024; Svolik 2024) as well as the 2024 "Common Content" file (Schaffner et al. 2025). The table shows a description of the policy (in some cases a slightly condensed version from the survey question), the estimated (weighted) share of Americans who support the policy, the category of the policy, and the team module. The category indicates if the policy is progressive ("Prog"), regressive ("Reg"), or whether it is unclear (i.e., there is no information on which income or wealth groups will be impacted), and the specificity of the policy. "Specific" indicates a clear identification of impacted groups (e.g., an income threshold) or a specific tax policy and "abstract" indicates the absence of specific details.

In Table 1, the strongest evidence for the principle-policy gap is found in the majority support for the TCJA; it is the only regressive policy receiving majority support. Support for the other regressive policies falls beneath 50%. A few progressive policies receive less than 50% support, but the pattern for the specific policies is that, as the income threshold (above which taxes would be increased) is higher, the policy is more popular. For example, increasing personal income taxes for incomes over $50,000 is less popular than increasing for incomes greater than $100,000. As the income threshold for higher taxes goes from $50,000 all the way to $10 million, support increases monotonically. So, while it is true that certain progressive income tax policies are less popular than others, the general pattern shows that the more progressive they the income taxes are, the more popular policies will be.

All of this suggests there are, in fact, numerous progressive tax policies supported by members of the American public. The possibility that people view taxes as unfair, dislike taxes, or want to see taxes decreased precisely because they are *not progressive enough* is not seriously considered, despite the evidence showing a lack of progressivity is what bothers people most about the tax system.

While income taxes in the US tend to be progressive, they are not as progressive as they used to be, nor are they as progressive as many seem to think. The people who earn the highest taxable income are disproportionately responsible for generating revenues from the income tax. However, the people with the most wealth (rather than highest incomes) often pay very little, if any, taxes on their income, because wealthy Americans are for the most part able to avoid income, capital gains, and estate taxes. They do this by avoiding taxable income (instead taking compensation in stocks, for example), engaging in tax avoidance strategies like "buy, borrow, die,"[3] and inheriting wealth which, if they seek the advice of wealth managers, often goes untaxed because of the weakness of the estate tax (Madoff 2025). Estimates of the US tax structure's progressivity often miss this, meaning the progressivity of the US income tax is overstated, even before considering other means of concealing wealth outside of the nation's borders (Harrington 2020; Zucman 2015). Whether or not they can get the details correct, the public's sense that the rich aren't paying a fair share is quite reasonable, and a recent study found that providing information about

[3] "Buy, borrow, die" is a strategy of tax avoidance where people use their wealth to purchase assets, take out loans against the assets to serve as income (which isn't taxed), and pass the assets off to their heirs when they die and the debt is erased. Their heirs inherit the assets but don't pay taxes on the unrealized capital gains, therefore the wealthy people engaging in this behavior not only don't pay taxes but also live off income from loans they never repay. And, as long as this remains legal (or illegal but unenforced), the cycle will continue to repeat itself (Madoff 2025).

the low rates paid by the wealthiest Americans leads both (1) an increase in support for progressive taxation at the top and (2) a decrease in support for taxing the lower and middle classes (Hope, Limberg, and Haffert 2026). In other words, the declining progressivity of the US tax structure may itself cause decline in support for taxation in general.

Conclusions drawn from analyses like that of Campbell (2025) misidentify preferences for decreasing a tax with opposition to progressivity. A question asking whether people support decreasing or increasing the income tax, even though it is progressive, actually tells us nothing about attitudes toward progressivity *in the absence of knowing who will be impacted by the change*. For example, the income tax could be lowered for incomes less than $100,000/year to increase progressivity (a very popular position; see Tausanovitch and Vavreck 2021), or lowered for people in the top tax income bracket to decrease progressivity. Or the income tax could be raised for people earning less than $250,000/year (regressive) or for people earning more than $250,000/year (progressive). Further, it is possible for people to oppose taxation generally (say, as a means of achieving a smaller state) but also support a progressive tax structure (Barnes 2015). According to Ballard-Rosa, Martin, and Scheve, "… the notion of progressivity is fundamentally multidimensional: we can understand progressive preferences only by identifying how much one tax bracket pays in relation to others" (2017:3). The evidence presented by Campbell (2025) fails to consider this multidimensional aspect of tax attitudes.

Proposed survey

Unfortunately, available data are incapable of thoroughly investigating the four types of opinion data that would give the most complete picture of attitudes toward taxation and progressive taxation.

1. Abstract attitudes toward progressive taxation demonstrating support for the "ability to pay" principle.
    a. The GSS version of this question: "Do you think that people with high incomes should pay a larger share of their income in taxes than those with low incomes, the same share, or a smaller share?"
2. Attitudes for decreasing or increasing taxes (without specifying for whom).
    a. Specific questions that ask Americans would you like to increase, decrease, or maintain different taxes (income, corporate income, investment income, sales, estate, gasoline, etc.)
3. Questions that ask about *detailed* tax policies, both regressive and progressive:
    a. Raise taxes on households with income greater than $600K
    b. Repeal the estate tax
    c. Enact a wealth tax of 2% on net assets greater than $20 million.

    d. Lower taxes for corporations from 21% to 15%
    e. Eliminate the income cap on the payroll tax
    f. Raise gasoline taxes from 18.4 cents per gallon to 50 cents per gallon.
4. Preferences for changes to tax payments across different income groups within specific taxes
    a. For people at different income levels, what do respondents think about the amount paid?
    b. With the income tax, presenting respondents with different income levels and ask how much they think the rates should be increased or decreased.
        i. In the pilot (see below), this was done along with a priming experimental condition that presented the actual effective tax rates of income across the relevant income groups (via Saez and Zucman 2019).

Data exists to test the first two (A. L. Campbell 2025; Campbell 2019), and the second and third (Milyo 2024), but to my knowledge there is no single data set that would allow for an analysis of the connection between all four. Creating such a data set is my goal.

My hypotheses:

1. Evidence of the principle-policy gap will be most pronounced in attitudes toward the estate tax or other policies that are the target of anti-tax propaganda. For other taxes, the principal-policy gap will be small or non-existent. (testing the connection between 1 and 3)
2. Some very progressive taxes (e.g., a wealth tax) will be supported even among people who indicate a desire for lowering certain progressive taxes (e.g., the personal income tax) in questions that do not specify the income groups impacted by the cut. This will demonstrate the "decoupling" thesis from Barnes (2015). (testing the connection between 2 and 3)
3. Even people who say they are opposed to the income tax (i.e., support decreasing it) will still prefer the income tax to have a progressive structure. (testing the connection between 2 and 4)

In the fall, I designed and piloted a study that was able to answer some, but not all of these questions. I was motivated to examine the consistency in which preferences for tax progressivity were expressed. It notably does not include a question on abstract attitudes toward progressivity, and instead of asking about preferences to decrease or increase specific taxes, I asked about fairness.

Pilot survey

The pilot was administered to a sample of 251 voluntary participants on the Prolific platform in the fall of 2025. The pilot survey included a set of basic demographic questions (gender, age, race, ethnicity, education, income, metro type) and political characteristics (ideology, partisanship, 2024 vote, media consumption and internet use, and identification with various political "isms" such as populism and libertarianism, and trust in government).

The survey contained three sections related to taxation. The first asked respondents how fair or unfair they view a set of eight tax policies (see the list below). Each policy was briefly defined for reference. Respondents were randomly selected into groups that saw either capital gains or investment and estate or inheritance, with the goal of determining whether the different terms are associated with different attitudes.

- **Federal income**: A tax paid to the federal government based on income earned through salary and wages.
- **State income**: A tax paid to the state government based on income earned through salary and wages.
- **State and local sales**: A tax on the sale of goods and services.
- Two versions for investment income:
    - **Investment**: A tax on income earned from the sale of stocks or assets.
    - **Capital gains**: A tax on income earned from the sale of stocks or assets.
- **Property**: A tax paid on the value of owned real estate property (e.g. homes).
- Two versions for inheritance:
    - **Estate**: A tax on the property left behind by a deceased person.
    - **Inheritance**: A tax on large inheritances.
- **Gasoline**: A tax on the sale of gasoline.
- **Payroll**: A tax on income used to fund entitlement programs like Medicare and Social Security.

Next, respondents were asked how they would change the federal income tax structure.

> "If you could make changes to the current federal income tax, what would they be? Specifically, for different parts of the income distribution, in which direction would you prefer to see their tax rates change, and by how much?"

Each respondent was shown seven income categories – bottom 20%, 20-40%, middle 20%, 60-80%, 80-95%, 96-99%, and the top 1% – and for each was asked to indicate on an eleven point scale whether they would like to see the corresponding income group pay more or less in taxes.

Half the respondents were also shown the estimated overall effective tax rate for each of the groups according to the data from Zucman and Saez (TaxJusticeNow.org). The goal was to determine whether accurate information on the progressivity of the US tax system would influence responses.

Finally, respondents were asked to indicate their support for seven specific tax policies. The wordings were borrowed from or heavily modeled after existing questions from the Cooperative Election Study and the Roper iPoll database.

- Create an annual 2% tax on wealth over $10 million
- Raise taxes on investment income to the same rate as taxes on wages and salaries
- Eliminate the estate tax
- Raise the corporate tax rate from 21% to 28%
- Raise the gasoline tax from 18.4 cents/gallon to 50 cents/gallon
- Aggressively crack down on tax avoidance through offshore tax havens
- Introduce a national sales tax

Pilot analyses

I'll conclude with two brief analyses of the pilot data.

Figure 1 shows the average desired change (on the 11-point scale) for each income group, broken out by the responses to how “fair” the respondents view the federal income tax, ranging from very unfair (-3) to very fair (+3). The dark red line represents the desired changes for those viewing the federal income tax as very unfair, and the dark green line displays the preferences of those who report it being very fair.

The figure corroborates the finding that people who view tax policies to be unfair tend to want to see that particular tax decreased – the “very unfair” line is the lowest across the income distribution). However, it also demonstrates how desiring lower taxation has no relevance for preferences for a tax policy to be progressive. Across all groups, the slopes (a rough approximation of desired progressivity) are very similar across different fairness judgements. This shows that people can think a tax is unfair and prefer it to be more progressive, and that people who want relatively less taxation (a lower intercept for the line) can still prefer taxation to be more progressive.

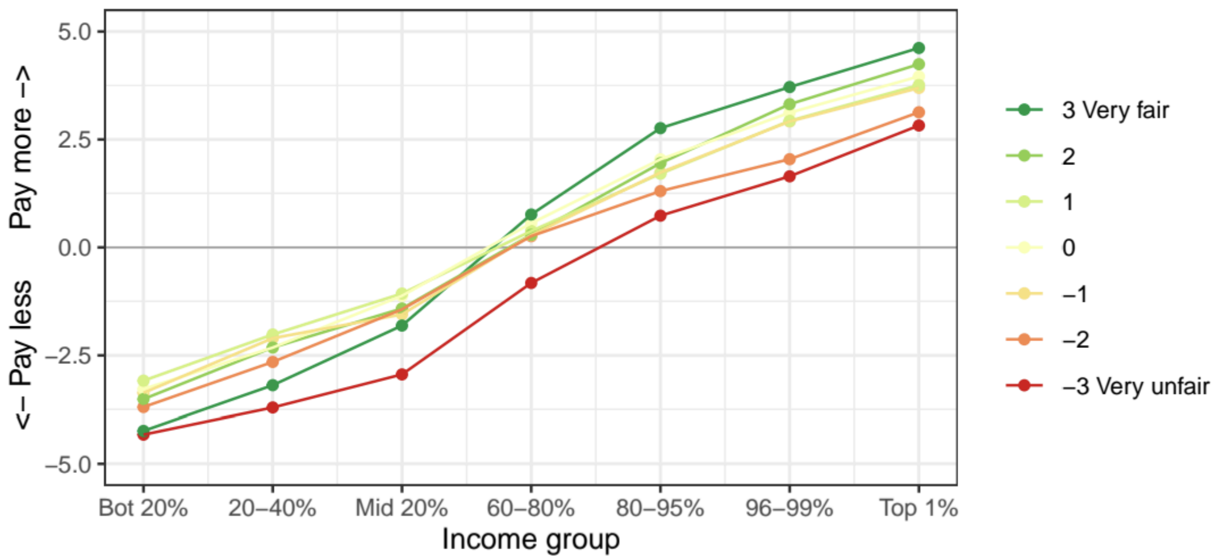

Figure 1. Desired changes to the federal income tax by fairness rating

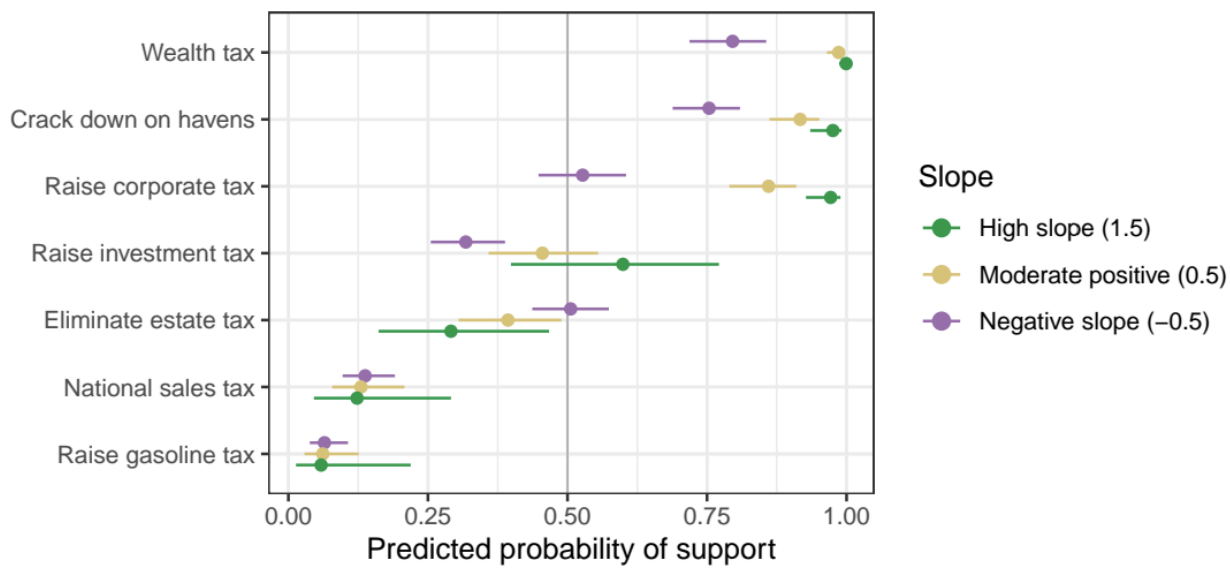

Figure 2. Predicted probability by implicit progressive preferences ("slope")

For figure 2, I used the responses from the question on preferred tax changes to different income groups to calculate a slope for each respondent (similar to what is represented in Figure 1). I call this an implicit progressive preference. The more positive the slope, the more support for progressivity (although it is a very crude measure). Then I fit models using the slope to predict support for each tax policy, and plotted the predicted probability that the policy would be supported for a high (and positive), moderate (and positive), and negative slope.

Figure 2 allows us to see whether pro-progressive attitudes are consistent across questions. We see the higher slope is associated with greater support for the wealth tax, cracking down on tax havens, raising the corporate tax rate, and taxing investment income the same as income from wages and salaries, and less support for eliminating the estate tax. The slope does not significantly impact support for the national sales tax or raising the gasoline tax.

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