Flat Is Fair

American Public Opinion on Taxes and the Myth of Egalitarianism

BRIAN J. GAINES

Americans undoubtedly prize equality as a fundamental value, but what kind of equality is prioritized: equality of opportunities and treatment by the state or equality in outcomes? These distinct applications of equality prove antithetical. In practice, the term *egalitarianism* now connotes favoring "a greater degree of equality of income and wealth across persons than currently exists" (Arneson 2013). Egalitarianism is thus a marker of modern, progressive liberalism rather than liberalism in its original sense of valuing liberty and aiming to limit coercion by government as much as practicable (see, e.g., Hayek 1960, 103). Do most Americans embrace coercive redistribution in the interest of reducing inequality?

Decades ago F. A. Hayek was pessimistic, fearing that collectivism had displaced liberalism as the dominant doctrine of policy debate. Whether in the polemical mode of *The Road to Serfdom* (1944) or in the more analytical style of *The Constitution of Liberty* (1960), he observed that a state powerful enough to impose substantially equal outcomes would, by nature, not only prevent the benefits of competition but also demolish essential individual liberties.

Of course, Hayek did not merely lament the allures of socialism and its "fatal conceit" but also tirelessly argued against concentrating power in the state. Did his ideas take root? The huge growth in public-choice theory is but one sign that skepticism about statism has steadily grown. In a debate with Hayek in 1945, the renowned

Brian J. Gaines is professor of political science in the Department of Political Science and the Institute of Government and Public Affairs at the University of Illinois.

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political scientist Charles Merriam was apoplectic that Hayek could see in what Merriam called the "creative forces of government" a threat to freedom (qtd. in Hayek 1994, 123). Thirty-six years later, in one of the most quoted lines from any presidential inaugural address, Ronald Reagan took Hayek's side: "Government is not the solution to our problem; government is the problem" (Reagan 1981).

Few ordinary Americans hold utterly consistent views on deep questions of political philosophy or all policy debates. They embrace, to some degree, conflicting values. Mining survey data, for instance, James Kluegel and Eliot Smith (1986), identified not only a stable, widely held set of values that produce conservative attitudes toward policies aimed at reducing inequality but also a growing attraction to interventionist social liberalism, particularly among the young. From a highly innovative attempt to conduct a laboratory test of John Rawls's (1971) theories about how much inequality people see as tolerable, Norman Frolich and Joe Oppenheimer concluded that the desire to set a floor on poverty is almost universal. But they also found strong support for "letting people keep what they earn, without a ceiling, after providing for a floor" (1992, 170).

Fairness Rhetoric in Public Debate on Taxes

A thorough review of the landscape of empirical debates on the place of equality in the American mind is impossible in a short essay. My limited ambition here is to reconsider how Americans fare with competing demands for equality of treatment and equality of condition in regard to taxes. Survey firms routinely claim that Americans are anxious or angry about wealth inequality and eager for government remedies (see, inter alia, Kohut 2015; Newport 2015; Scheiber and Sussman 2015).

There is it seems, at least according to these surveys, consensus that Americans support higher taxes for the wealthy. Following the presidential election of 2012, a conservative columnist conceded, "Yes, a solid majority favors higher taxes for the rich. That's been true since the dawn of man" (Barnes 2012). President Barack Obama, meanwhile, when asked about the wealthiest paying more, noted, "By the way, more voters agreed with me on this issue than voted for me." Many of Obama's campaign speeches featured a short description of the "Buffett rule," which says that "if you make a million dollars a year, then you shouldn't pay a lower tax rate than your secretary" (White House 2012b). Obama nearly always asserted that Democrats had the public on their side in this debate: "And I intend to keep fighting for this kind of balance and fairness until the other side starts listening, because I believe this is what the American people want" (White House 2012a).

Four years later, Donald Trump's victory over Hillary Clinton might be seen as a repudiation of that alleged consensus, given that he emphasized tax reduction, whereas she again promised to raise taxes on the wealthy. But it is not yet clear how important tax policy was to Trump's surprising win, and, of course, Clinton won the popular vote by about two percentage points. She constitutionally has no legitimate claim on the presidency, but her popular-vote win indicates that her policy stances commanded more support.

Survey Says . . .

Politicians routinely claim to be advocating positions preferred by majorities, but Obama and Clinton could in fact point to survey support. Consider a fairly representative study published by the Pew Research Center, "Tax System Seen as Unfair, in Need of Overhaul: Wealthy Not Paying Fair Share Top Complaint" (2011). The title belies the survey's finding that the most popular choice for describing the current system was "moderately fair" (40 percent), ahead of "not too fair" (31 percent) and "not fair at all" (24 percent). The subtitle, meanwhile, describes a question that offers respondents three statements and asks which one "bothers" them most about the tax system. Fifty-seven percent had "the feeling that some wealthy people get away not paying their fair share," far ahead of those who chose "the complexity of the tax system" (28 percent) and those who chose "the large amount you pay in taxes" (11 percent) as the thing that bothers them most. The percentage selecting that first answer also rose slightly from 2003, when it was 53 percent.

One wonders why a "feeling" was in competition with two less-fuzzy claims and how other complaints might have fared. In a survey I distributed in 2004, I gave respondents a similar list, with the addition of "Government wastes so much of the money collected in taxes," and allowed them to select as many responses as they liked. Almost 80 percent agreed with the government-waste claim, making it the most popular complaint.

Is there stronger evidence of American egalitarianism in other survey items? Every year from 2012 to 2016 in surveys timed to coincide with the April income-tax-filing deadline, at least 60 percent of Gallup respondents have said that upper-income people pay too little federal taxes. When I likewise asked respondents to assess the taxes paid by the rich in a study administered by YouGov in February 2012 to a representative sample of about 3,500 Americans, 64 percent of respondents said the rich paid too little, rather than the right amount or too much.[1] Although those responses seem to reveal broad support for increasing taxes on the rich, the questions, like Obama's campaign rhetoric, are regrettably vague.

What does the response tell us about the public's preferred tax system? Who is rich? What sorts of rates do respondents believe that the people they regard as rich are presently paying in income tax? If those rates (whether they are accurate or not) are too low, how much higher should they be in order to be fair? These points are critical to understanding exactly what sentiment is being expressed, and I take them up in sequence.

Do people agree on where to draw the lines between "poor," "middle class," and "rich"? I know of no survey on taxation that has explored this question, despite the preponderance of questions inquiring into whether these groups are taxed at appropriate levels. In the survey I conducted in 2012, I asked respondents to name the minimum annual income levels to qualify for "middle class" and "rich." About 88 percent of respondents were willing to pick threshold values, but there was a great deal of variation in where respondents drew their lines. Roughly one-third of the respondents thought that "rich" started at $100,000 per year; another third drew the line

1. For details on the sampling technique, see Rivers 2006.

somewhere between $100,000 and $250,000; and the balance picked a higher value (with nearly 10 percent selecting a level of $500,000 or higher). About one-quarter of respondents thought that the line between poor and middle class should fall below $25,000 per year, but 35 percent picked a figure higher than $70,000.

Figure 1 shows the income thresholds that respondents chose, with middle-class zones shaded gray, ordered by the size of the middle-class-income range. Clearly, there is much variation, and there is no broad consensus on what the terms *rich* and *poor* mean. In turn, responses to questions using those terms are inherently ambiguous. Those whose responses fell on the left side of the figure and those who were placed on the right will generally mean very different sets of people when they discuss “the rich.”

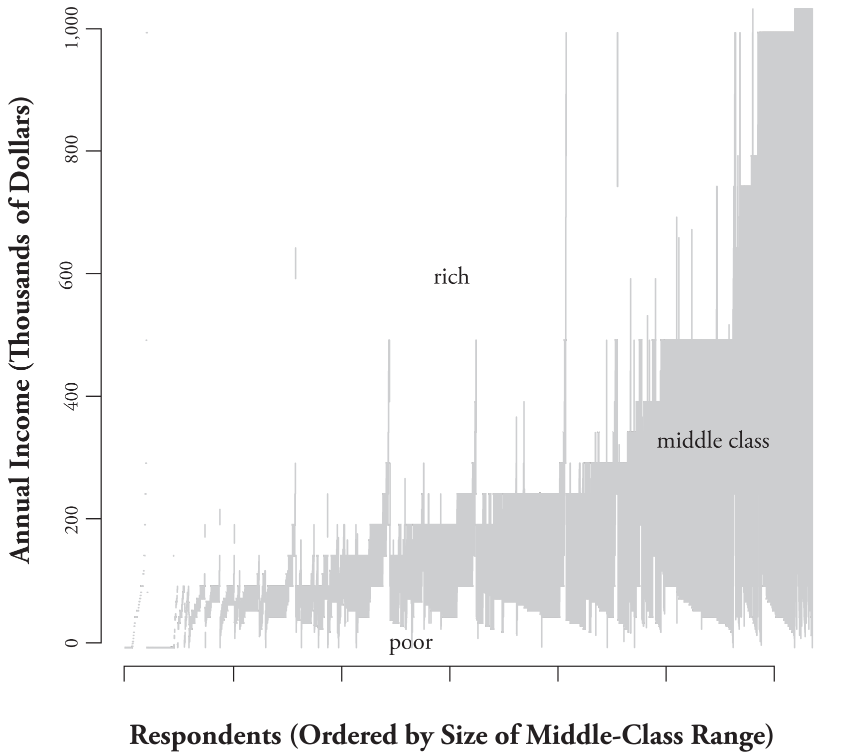
Second, asking if the rich or poor are paying about the right amount of taxes begs the question of how much tax these groups presently pay. Survey researchers implicitly assume either that respondents know what others pay in taxes or that accuracy is immaterial. Either assumption is problematic. If the point of a survey question is merely to assess subjective fairness, without regard for accuracy, the conclusion that the public wants higher taxes obviously does not follow. A widespread belief that the rich pay too little might rest on widespread underestimation of actual tax rates. In that case, conclusions of the form “Americans want the rich to pay more” could be more accurately rephrased as “Americans want the rich to pay about what they now pay, but they also mistakenly believe that the rich currently pay less.”

Conventional wisdom holds that the general public is ill equipped to discuss tax codes because of the latter’s complexity and the former’s ignorance of key terminology. Public ignorance about important aspects of taxes is emphasized in a study done by the Kaiser Foundation, the Kennedy School, and National Public Radio in 2003 (“Americans Views on Taxes” 2003), in an influential book arguing that Americans are actually content to pay higher taxes that reduce inequality (Page and Jacobs 2009), and in the Pew study done in 2011 (“Tax System Seen as Unfair” 2011), among others. It is thus ironic that so many questions about fairness rest on an unstated assumption that respondents actually know what various kinds of people presently pay.

Do many people have an accurate sense of what others pay in income taxes? I asked respondents how much federal income tax was owed in 2011 by hypothetical single taxpayers who had annual incomes of $60,000, $250,000, and $1 million and who took standard deductions rather than itemizing. Admittedly, very few who earn a quarter of a million or more fail to itemize, but the question allows comparison of responses to precise, correct answers. The correct answers were $8,750, $64,262, and $323,989. For the $60,000 earner, 52 percent of respondents guessed amounts that were more than 10 percent too low, 9 percent were within 10 percent on either side, and the remaining 39 percent were more than 10 percent too high. For the tax bill on $250,000, 73 percent were low, 11 percent about right, and 16 percent high. For the tax bill on $1 million , 75 percent were low, 20 percent about right, and only 5 percent too high.

Before I conclude that underestimation of the tax burdens of the comparatively wealthy is very common, one might wonder if respondents ignored the language

Figure 1
Many Definitions of Rich, Middle Class, and Poor



about itemizing and perhaps gave estimates that are roughly in accord with what actual taxpayers, most of whom take advantage of a vast array of credits and deductions, really pay. Internal Revenue Service (IRS) data permit a second comparison. For 2011, the average percentage of adjusted gross income paid in taxes by earners in the $50,000–75,000 range was 8.6 percent. For a $60,000 earner, that rate implies a tax bill of $5,160. The rates for households in the $200,000–500,000 range and $1–1.5 million range were 19.7 percent and 24.9 percent, respectively. Applying those rates to my hypothetical incomes, I get lower estimates, to which I can again compare respondents' estimates. With this approach, the proportions of respondents whose guesses of tax owed were more than 10 percent too low, within 10 percent, and more than 10 percent too high to match these new estimated true tax bills were 31 percent, 8 percent, and 61 percent, respectively, for $60,000; 59 percent, 13 percent, and 29 percent for $250,000; and 66 percent, 7 percent, and 27 percent for $1 million. Underestimation of wealthy Americans' tax bills is indeed common.

If people agreeing that the rich pay too little tax not only disagree on who is rich but also underestimate how much tax such people pay, the modal survey finding is hopelessly ambiguous.

Better Measurement

Since 2004, I have periodically presented survey respondents with specific vignettes to generate more precise measurement of what constitutes a fair level of taxation. For example: "What do you think is a fair amount of federal income tax for a family of 4 to pay? For each of the income levels listed below, please enter the amount of federal income tax in dollars that you think should be paid by a couple, one of whom works outside the home, who have two children under age 18."

The actual income levels specified were randomly generated from a small set of increasing, round numbers. So a respondent might have been asked about families with incomes of $35,000, $70,000, $120,000, $300,000, and $500,000. One can also, of course, vary the taxpayer's other traits, prominently whether the subject is a married couple with one or two incomes or a single individual as well as how many dependent children the taxpayer has. Hereafter, for simplicity, I focus only on the fair taxes selected by respondents for hypothetical families of four with one income. But the main patterns described subsequently hold generally.

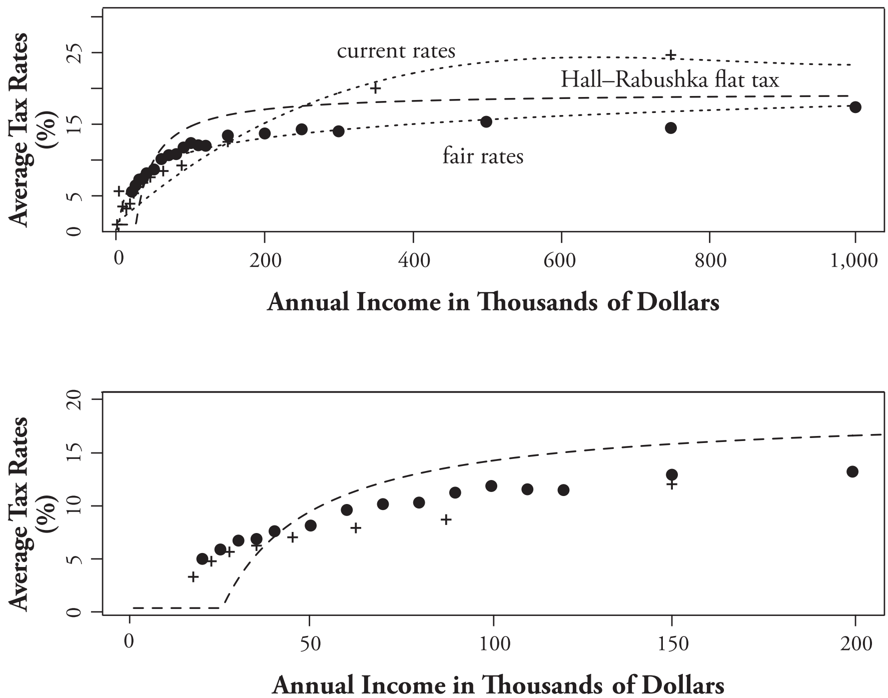
Figure 2 shows in two panels respondents' estimates of mean fair-tax rates for families of four with various incomes in 2012. The top panel shows the full range of incomes, with smooth curves to emphasize the patterns. For comparison, I also draw in the well-known flat tax described by Robert Hall and Alvin Rabushka (2007), based on a 19 percent tax rate with personal allowance of $16,500 and $4,500 child credits (all values taken from Hall and Rabushka's proposal from 1995). The crosses mark average rates of adjusted gross income reported by the IRS, drawn at the midpoint of the income ranges (e.g., for $50,000–75,000, I plot 8.6 percent at $62,500). The bottom panel shows only annual incomes of $200,000 or less to clarify how the three series compare in the income region inhabited by most Americans.

In brief, up to about $150,000 in income per year, there is little difference between what people regard as fair and the average tax rates presently paid, though the latter are sometimes a little lower. Those making about $40,000 or less and $200,000 or more are paying more than they would under Hall–Rabushka, whereas those in between pay less. If a 19 percent flat tax would lower the tax bills of those who make more than $200,000 per year, it is more striking that the public's view of what is a fair income tax is even lower. In the upper-income ranges, subjectively fair rates resemble a 17–18 percent flat tax, whereas the current system looks more like a 25 percent version (but with high variance around the means).

The data presented in figure 2 puncture the simple story told by most other public-opinion researchers: that most Americans are eager to make the rich pay more. Tax rates regarded as fair are lower than current rates for large incomes but about the same for low and moderate incomes. Insofar as these vignettes tap into true beliefs better than do the far more common but deeply vague questions, the default view should be that Americans like fairly low taxes, not just for themselves but for others, too, including the wealthy.

In the aftermath of the election of 2016, misforecast by most poll-based models, skepticism about the scientific value of surveys is running high. Could it be that these

Figure 2
Mean Fair Income Tax Rates Compared to Hall–Rabushka Flat Tax



Note: Crosses mark average rates of adjusted gross income reported by the IRS, drawn at the midpoint of the income ranges.

respondents who seem to defy the common wisdom that ordinary people want the rich to pay more were a strange draw? It is wise never to forget that survey results are merely estimates with inherent uncertainty. But several points reassure me that the conclusion that Americans think of quite low levels of taxation as fair is robust. First, I have employed related but distinct vignettes five times across about ten years and have consistently found that the rates chosen as fair map into relatively flat schedules more or less like those pictured in figure 2. Second, none of the surveys seemed badly skewed in terms of respondents' self-reported ideology or partisanship or in terms of respondents' self-reported incomes.[2] I next consider three other potential objections.

2. I report elsewhere (Gaines n.d.) extensive statistical analysis of the heterogeneity in responses. Respondent wealth is a slightly significant predictor of higher "fair" rates, ceteris paribus, as is gender (women choose higher values than men). Both of those effects are much smaller than that of self-reported ideology, which behaves as expected: fair rates chosen by liberals are higher than those chosen by moderates, which are higher than those chosen by conservatives. Even those who describe themselves as "very liberal," however, do not, on average, endorse rates much higher than the status quo for very large incomes.

What If the Revenue Is Too Low?

The respondents whose answers are shown in figure 2 were free to select any rates of income tax as fair, without regard for revenue implications. How would they react in the event that the tax rates they regard to be fair generated less revenue than the present system? To find out, I calculated a conservative estimate of how much income tax revenue would be produced by the rates each of our respondents provided and then asked those whose preferred tax rates translated into reduced total revenue (which was about 90 percent of the respondents) how they would deal with the shortfall. I allowed them to choose as many of the following four options as they liked: cut government spending; raise the rates on all taxpayers; raise the rates on the more wealthy only; and/or let the deficit and debt grow.

The most popular response, from about 44 percent of respondents, was to endorse only the option of cutting government spending. About 22 percent endorsed both cutting spending and taxing the wealthy, and another 19 percent endorsed only taxing the wealthy. About 5 percent said they would favor raising all tax rates, and 4 percent said that they would both raise all tax rates and cut spending. The remaining responses were dispersed across other combinations in small numbers. In light of the explosive growth of government debt in recent years, it is noteworthy that only about 3 percent of respondents chose any set of options that included allowing the deficit and debt to grow, and a mere 2 percent chose that option alone.

In a survey conducted in 2015, I asked respondents to select tax rates for 1,000 hypothetical taxpayers falling into eight income groups, roughly mirroring the actual U.S. distribution (i.e., 350 taxpayers with \$15,000 earnings each; 240 with \$30,000 earnings each; and so on up to only 2 with incomes of \$2 million each).[3] Randomly half of the respondents were required to reach a revenue target, scaled roughly to correspond to actual federal spending, whereas the others were only instructed to choose fair-tax rates. The revenue constraint did raise the rates selected as fair, particularly for conservative respondents, whose unconstrained rates fell well below the target. But the effect was not concentrated on the highest incomes (\$2 million, \$800,000, and \$350,000). The proportional increase was about the same for the taxes chosen for the top six groups; only the \$30,000 and \$15,000 earners, usually assigned 0–5 percent tax rates, did not get elevated fair-tax rates when explicit revenue floors were set.

So there is some sign that some respondents can be talked into bending up their fair-tax curves, but cutting spending is much more popular.

What about the Superwealthy?

The penultimate paragraph of Warren Buffett's much-discussed *New York Times* op-ed in 2011 read: "But for those making more than \$1 million—there were 236,883 such households in 2009—I would raise rates immediately on taxable income in excess of \$1

3. The survey was administered by YouGov in March 2015, with 1,000 respondents.

million, including, of course, dividends and capital gains. And for those who make $10 million or more—there were 8,274 in 2009—I would suggest an additional increase in rate."

Exactly what rates the Sage of Omaha wanted was left for the reader to guess. My fair-income-tax scenarios did not feature any incomes higher than $1 million, but the survey did include another item asking respondents to identify a fair-tax level for some very large incomes. I asked, "What is a fair amount of tax to pay on lottery winnings of . . . ?" and randomly assigned each respondent a prize level of $1 million, $2 million, $5 million, $10 million, $20 million, $50 million, or $100 million as the prize to be taxed. Respondents gave their answers in dollars, which I converted to percentages. This question did not explicitly distinguish between federal and state income taxes, but I intended for them to name a fair total tax bill. For winnings that large, winners presently pay very nearly the top rate in federal income tax (35 percent for 2011, which reverted to 39.6 percent in 2012, when the survey was conducted) and in most states 5 percent or more in state and local income taxes.

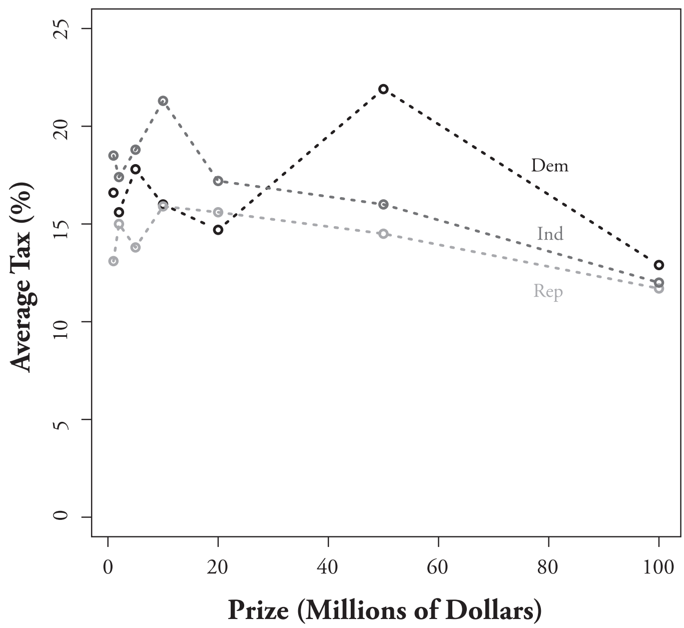
I found no evidence that the American public wants the (suddenly) very rich to shoulder a high tax burden or even to pay current rates. Figure 3 shows the mean rates selected by respondents for each prize level according to their self-identified party identification. Only about one-quarter of respondents chose a fair lottery tax of 30 percent or higher; for the vast majority, the Obama–Buffet rates were too high. Indeed, the average fair tax proposed by respondents was only 15 percent. Variation across prize levels was mildly sporadic, and, perhaps surprisingly, most differences across prize amounts were too small to be regarded as statistically significant. Whether taxing $1 million or $100 million in prizes, most respondents chose rates of 10 percent or less. On this question, moreover, Democrats, Republicans, and independents differed only a little. Republicans chose an average lottery tax of a little more than 14 percent, while Democrats and independents set it around 17 percent.

These rates are broadly similar to those shown in figure 2, and it thus seems unlikely that they are so low only because the hypothetical income was obtained in an unusual manner. Although hardly anyone ever accrues any significant lottery income, millions of Americans buy tickets and dream about the ultraslim possibility of a giant windfall. So a preference for low rates is probably not a function of lotteries being too strange or inaccessible for respondents ever to have given any thought to what level of taxation is fair for the winners.

What about Contrary Evidence?

I also asked a question about a specific instance of the Buffett rule: "Would you favor or oppose a law requiring millionaires to pay at least 30 percent of their income in taxes?" The responses were similar to those reported by others: 62 percent said they favored the tax, only 24 percent were opposed, and 14 percent said that they were unsure. Because the question is fairly specific, how can one reconcile this finding with the strikingly low fair-tax responses?

Figure 3
Mean Fair Income Tax Rates for (Large) Lottery Prizes, by Respondents' Political Party



One conjecture is that people strongly associate high incomes with shelters and tricks that protect much of this money from taxes. In turn, one might endorse a 30 percent rate with the idea that only such a high rate can actually achieve effective rates in the range of, say, the 17 percent that is roughly the mean fair-tax answer for very large incomes. Of course, the whole point of the Buffett rule is to establish a fixed average rate for total income, and my wording was meant to convey as much. But to the extent that Buffett's argument has been widely aired, it has surely reinforced the view that people whose income has six or seven digits not only escape high tax *rates* but also accrue a great deal of wealth that is simply not taxed. It is difficult to write survey questions that successfully induce respondents to set aside their existing beliefs and to answer only for the hypothetical worlds as described by the survey researcher.

Arguably, asking about fair taxes for lottery income is useful precisely because lottery income is so unlikely to be shielded from taxation. One interpretation of the discrepancy between support for a Buffett rule and the low preferred lottery taxes is that people will embrace a 30 percent rate when they suspect that much of the income in question is sheltered but like low rates when they expect the whole income to be taxed. If so, even those who seem on board with Buffett might have in mind a fair-tax bill that is lower than 30 percent.

When asked to provide best guesses for current tax rates, those who said that they favor the Buffett rule gave answers that averaged out to 12 percent taxes on a $1 million income. Opponents' answers averaged about 21 percent. Both values are too low to be regarded as accurate, given the stated premise of the question, and respondents may have had in mind capital-gains rates (after having heard Buffett say, repeatedly, that his own effective tax rate is lower than 20 percent). But the difference points yet again to the importance of inaccurate beliefs about the status quo in regard to support for raising rates.

Indeed, although those who said that they favor a 30 percent tax on millionaires did tend to select higher fair-tax rates, only a minority of them actually picked an amount that converts into a 30 percent rate, whether answering for a $1 million income or a $1 million lottery prize.

In support of the conjecture that horizontal rather than vertical comparisons preoccupy Americans, I can point to one other item. The survey gauged preferences for revenue-neutral tax reform with this question: "Some tax reform plans being discussed would change the tax code without aiming to change the total amount of tax revenue collected. Which of the following alternatives would you prefer?" Thirty-six percent said they were "not sure," but the remainder broke strongly in favor of "Decrease tax rates, but eliminate some deductions" (43 percent) over "Increase tax rates, but increase deductions" (10 percent) or "Keep rates at current levels and keep current deductions" (10 percent). Many Americans, it seems, see unfairness less in low rates than in the myriad complexities in the current code.

Shallow Roots of Egalitarianism

Doubtless, many Americans hold not entirely consistent beliefs about what is fair in the realm of taxes. There is scope for talking them into and out of higher rates on fairness grounds. There is a visceral appeal to the main argument heard from the Left that the rich are not pulling their weight. Others have shown that tax support can be conditional on expectations about how the revenue is spent (e.g., Page and Jacobs 2009).

Just the same, the difference between the portrait sketched in this essay and the portraits painted in most headlines about American attitudes toward wealth inequality and taxes is striking. When asked what is fair, Americans name fairly low and flat tax rates. Most support very low (even zero) rates for the poorest and only modest increases in rates across the range from median to high incomes. I did not ask for philosophical justifications in any of these surveys, but the aggregate data recall Hayek: "It is the great merit of proportional taxation that it provides a rule which is likely to be agreed upon by those who will pay absolutely more and those who will pay absolutely less and which, once accepted, raises no problem of a separate rule applying only to a minority. . . . In no sense can a progressive scale of taxation be regarded as a general rule applicable equally to all. . . . Progression provides no criterion whatever of what is and what is not to be regarded as just" (1960, 314–15).

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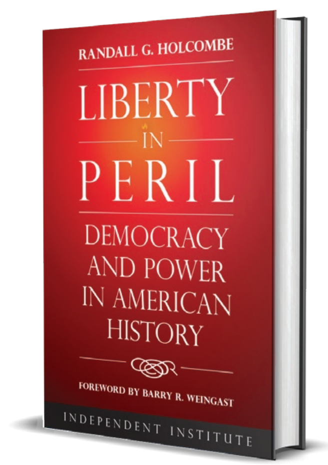

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