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*Public Ignorance and Estate Tax Repeal:  
The Effect of Partisan Differences and Survey Incentives*

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## **Abstract**

We re-examine whether the broad support for repeal of the estate tax is a result of citizen ignorance. We find that increasing information about the estate tax or politics in general has very different effects on Republicans and Democrats. While high and low-information Republicans support estate tax repeal, Democratic support is higher among those who know less. However, most highly-informed people in both parties support repeal. We also show that standard surveys overestimate the extent of misinformation about the estate tax. Therefore, “ignorance” is not a compelling explanation of why so many people support estate tax repeal.

In 2001, Congress passed and President Bush signed several tax cut bills. One target of this legislation was the federal estate tax. Prior to passage of the 2001 bills, the tax applied to inheritances of more than \$1 million at a rate of up to 56%. The new legislation reduces the rate to 45% and increases the application threshold to \$3.5 million by 2009. In 2010, the federal estate tax disappears altogether. But the law also has a sunset provision. Without further congressional action, the federal estate tax returns to its 2001 levels in 2011.

When these changes were made, only about 2% of the population paid the estate tax at the time of death. The other 98% didn't pay because their estates weren't large enough. In other words, the estate tax is a very progressive tax. It is also well liked by political elites who desire a redistribution of wealth from rich to poor.

But the estate tax is not well liked by citizens. There is broad public support for its repeal. Bartels (2004) reports that almost 70 percent of the public favored repeal in 2002. Slemrod (2006) finds that 82 percent had this point of view in 2003. And despite claims that public opposition to the estate tax was manufactured in the 1990's by conservative interest groups, a more systematic look at the evidence reveals that opposition to the taxation of inheritances has been present for decades (Bartels 2006).

What explains the high level of opposition to the estate tax? One popular answer is ignorance. The same surveys that reveal high support for estate tax repeal also show that the public is misinformed about who has to pay the estate tax. Scholars have been vague about the extent to which people support the estate tax *because* they are ignorant. Slemrod (2006:69), for example, argues that "a popular misunderstanding that the current tax system is less progressive than it really is contributes to the widespread opposition to

the tax.” Bartels (2006:14) finds that “a substantial number of people support repealing the estate tax because they mistakenly believe that their own taxes will be lower as a result.” But both authors add caveats to their claims. While Slemrod (2006:72) concludes that “better informed voters would be much less likely to support [estate tax] reforms,” he qualifies his conclusion by noting that “a majority would oppose it even in the absence of this particular misconception” (2006:69). Likewise, Bartels (2004) opines that “the persistence of strong public support for estate-tax repeal in the face of so many seemingly contrary considerations is very hard to square with any notion of public opinion as rational or well-integrated.” Yet he sees “no reason to imagine that a general increase in political information would, by itself, make the American public any less enthusiastic about the idea of repealing the inheritance tax” (Bartels 2005:25).

Does ignorance cause the public to support estate tax repeal? In what follows, we offer a different answer than Slemrod or Bartels. The answer differs for two reasons.

First, we relax the assumption, made by both Slemrod and Bartels, that all citizens’ opinions about the estate tax must respond to more information in *identical* ways. We adopt a different approach, one that allows partisan differences in information processing and opinion to emerge, if they are present. In so doing, we follow the insights of many scholars including Mark Hetherington (2001), William Jacoby (1988), and John Zaller.

Zaller (1992, 1996) argues that when elites discuss an issue and media cover this discussion, people learn about the issue, especially the more attentive among them. The strength of this information flow not only affects how much people know about the estate tax but also how much they know about the positions that elites, notably the two major

political parties, have taken on the issue. These relatively simple pieces of information, paired with the credibility of positions advocated by large and politically relevant groups of elites, can function as powerful cues in people's opinion formation and change.

When the two major parties take different positions on an issue—as they have on estate tax repeal—partisan members of the mass public will be more easily persuaded by arguments presented by their party, provided that elite messages reach them. Upon seeing a Republican consensus on estate tax repeal, and hearing explanations of how the policy fits into a familiar political worldview, we would expect attentive Republicans to become more supportive of the repeal. Likewise, when attentive Democrats see a Democratic consensus in favor of the estate tax, they should become more likely to oppose repeal. To the extent that citizens accept only (or mostly) arguments from members of their own party, the relationship between information and opinion on the estate tax issue would be different than previous writings suggest. Instead of more information about the estate tax moving citizens in a uniform direction towards opposing estate tax repeal, it should actually increase opinion differences amongst partisans.

When we incorporate this possibility of partisan differences in information processing into a re-analysis of the kinds of claims made by Slemrod (2006) and Bartels (2004, 2005), we find that the relationship between information and support for estate tax repeal is different than previously reported. In particular, the relationship between political information and support for estate tax repeal is not the same for Democrats as it

is for Republicans. More information correlates with greater Democratic support for retaining the estate tax. It does not have the same effect on Republicans.<sup>1</sup>

A second reason for doubting that a public more knowledgeable about who pays the estate tax would support it more is the fact that public knowledge of the estate tax is not as low as traditional surveys suggest. Respondents' failure to answer fact-based survey questions correctly is partly explained by their low motivation in typical survey situations. We demonstrate this effect by experimentally varying respondents' incentives to answer such questions correctly.

Using a novel experimental design, we show that making small modifications of the survey interview environment from which knowledge measures are typically derived yields important changes in how well respondents do on such questions. We show that for the same kind of question that was used by Slemrod to measure estate tax misperception, simply telling survey respondents in advance that they will earn \$1 for answering the question correctly increases correct responses by more than 30 percent.

This result suggests that many people do not try very hard when they answer fact-based survey questions. As a result, existing reports of how little people know about the estate tax (and other tax policies) are likely exaggerated by aspects of traditional surveys that repress respondents' motivation to offer correct answers.

The paper continues as follows. First, we reanalyze the data set used by Slemrod, allowing for the possibility that the effect of information depends on partisan predispositions. We then conduct a parallel re-analysis of the data Bartels (2004, 2005) uses to study attitudes towards the estate tax repeal. Third, we briefly describe the design

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<sup>1</sup> These results parallel a similar finding on public support for the 2001 Bush tax cuts by Lupia, Levine, Menning, and Sin (2006).

(Prior and Lupia 2006) that yielded the experimental data and use it to reveal problems with common measurement of citizens' political knowledge. A brief concluding section summarizes the argument.

### **Information and Opinion on Estate Tax Repeal in the NKK Survey**

In an earlier edition of *NTJ*, Slemrod (2006) analyzed "The Role of Misconception in Support for Progressive Tax Reform." Using data from a survey sponsored by National Public Radio, the Henry J. Kaiser Family Foundation, and Harvard University's Kennedy School of Government (henceforth, the NKK survey), he documents that many citizens are wrong about many aspects of tax policy. In his analysis, he pays particular attention to the misconception that the estate tax applies to most families. In the NKK survey, 31 percent correctly responded that only a few families have to pay the estate tax, 49 percent responded that many families paid it, and the other 20 responded that they did not know.

Slemrod then turns to the question of whether this misconception causes people to support the estate tax. He shows that support for the estate tax repeal is higher among people who believe that most families will have to pay it. He concludes (2006:69) that incorrect information on this point increases the likelihood of favoring the repeal by 10.3 percent.

We contend that the effect of the misconception on support for the repeal is far more limited in scope than Slemrod suggests: it only applies to some partisans. To assess our contention empirically, we replicate Slemrod's analysis using the NKK data and then change one assumption – that Democrats and Republicans who can answer the fact-based question correctly are affected in identical ways by such information.



In Figure 1, we depict the relationship between responses to the NKK question about how many families pay the estate tax and respondents' support for the policy. The figure shows the relationship for three sets of respondents: the sample as a whole, respondents who identify with the Democratic Party, and respondents who identify with the Republican Party.<sup>2</sup>

[Figure 1 about here.]

The results show that – on average – people who answer the NKK factual question correctly are less likely to support estate tax repeal. The effect is quite different for Democrats and Republicans, however. For Democrats, the difference between knowing the answer to the factual question and not knowing it corresponds to a 27 percentage point decrease in supporting estate tax repeal. For Republicans, the difference is only seven percentage points.

For Democrats, knowing whether or not the estate tax is paid by very few families is consequential. However, it is worth noting that roughly half of all Democrats who answer the NKK question correctly, and who state a policy opinion, support repeal – along with 84 percent of knowledgeable Republicans. By this measure, many well-informed people support repeal. The idea that people support repealing the estate tax because they have a misconception about who pays it is limited to Democrats and even with such information about half of them continue to support repeal.

So far, our analysis does not control for alternative influences on estate tax opinion. In Table 1, we add control variables. The model in Table 1 analyzes the same

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<sup>2</sup> We count “partisan leaners”—respondents who initially consider themselves independents, but report feeling closer to one party—as partisans. Democrats (n = 573) make up 43% of the sample (N = 1330); Republicans (n = 514) make up 39%.

NKK data using the ordinary least squares regression model that Slemrod employed to identify the effect of misperception on support for estate tax repeal. Both the original model and our version contain a long list of additional variables controlling for factors such as education and income. The first column yields coefficients for the NKK sample as a whole. It shows a significant effect of believing that “most families have to pay the estate tax,” Slemrod’s measure of estate tax misconception. Based on this effect, Slemrod concludes that misconceptions about the estate tax fuel support for its repeal.

While Slemrod’s empirical model includes partisanship as an explanatory variable, partisanship is not interacted with the misconception measure. This modeling choice implies that the effect of information on opinion is the same for all respondents regardless of their partisanship. It contradicts the partisan-information processing explanation offered by Zaller (1992, 1996) and others.

In Table 1’s second and third columns, by contrast, we do not make any *a priori* assumption about how different partisan and ideological groups should react to different amounts of information. Instead, we run separate regressions for Democrats and Republicans and let the data tell us whether more information affects them in the same or different ways. Similar coefficients on the misconception variable would indicate that knowing who pays the estate tax affects Democrats and Republicans in a comparable way.

[Table 1 about here.]

For both Republicans and Democrats, answering the factual question about estate tax coverage incorrectly corresponds to greater support for repealing the estate tax. Our analysis, however, puts these effects in a different context. The coefficient for Democrats

(.192) is roughly twice as large as that for Republicans (.089). So while Slemrod (2006) is correct to say that misconceptions about who pays the estate tax correspond to support of its repeal, the effect is much stronger for Democrats than it is for Republicans, even when we control for alternative predictors of this policy opinion.

### **Information and Opinion on Estate Tax Repeal in the 2002 ANES**

A similar reanalysis of the data used by Bartels (2004, 2005) to characterize public support for several of the Bush era tax cuts reveals an even stronger difference between Democrats and Republicans. Using the 2002 American National Election Studies (ANES), Bartels (2004) concludes that “the persistence of strong public support for estate-tax repeal in the face of so many seemingly contrary considerations is very hard to square with any notion of public opinion as rational or well-integrated.”

A difference between Bartels’ analysis and that of Slemrod is that Bartels uses a general measure of political information rather than the very specific measure of misconception used by Slemrod. Bartels draws conclusions by comparing the opinions of citizens whose political information the interviewer rated as high with citizens rated not as high.

We again begin our reanalysis by examining the relationship between political information and respondents’ support for the estate tax separately by party identification. Figure 2 shows the relationship for the sample as a whole as well as separately for Democrats and Republicans.<sup>3</sup>

[Figure 2 about here.]

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<sup>3</sup> Democrats (n = 706) are 47% of the sample (N = 1,511); Republicans (n = 671) are 44%.

On average, people with higher information levels are somewhat more likely to support estate tax repeal. Yet the averages hide clear partisan differences. Among Republicans, the desire to eliminate the estate tax increases with information. Seventy-eight percent of Republican respondents whose information rating was “average” or below supported the tax cut. This compares to roughly 88% support by Republicans rated “fairly high” or “very high.” Among Republicans, there was a clear consensus in favor of the tax cut – particularly for those who were coded as highly informed. For Republicans, the relationship between information rating and tax cut opinion is just the opposite of what previous articles on estate tax support have suggested.

Democratic respondents with the highest information levels are seven percentage points less likely to support the estate tax repeal than are those rated average or below. However, if this finding appears to provide comfort for the idea that ignorance is the key cause of support for estate tax repeal, two points are worth making. First, seven percentage points is not a large shift. If it was simply ignorance that was causing people to support estate tax repeal, there would be a much larger effect. Second, nearly 60% of the Democrats with the highest information rating (and nearly 90% of equivalently rated Republicans) support the estate tax repeal. By this measure, many well-informed people support repeal.

To control for other influences on respondents’ policy opinions, we analyze the same data in Table 2 using the statistical model that Bartels (2005) employed to identify the effect of low information levels on support for estate tax repeal. The text of Bartels (2005) does not include a statistical model for the effect of information on estate tax opinions, but in footnote 55 he describes his claims about the estate tax as coming from a

model as “parallel” to his model of support for the 2001 Bush tax cuts. An unpublished paper (Bartels 2003) contains this model. In addition to the interviewer rating of the respondent’s level of political information, the model contains the respondent’s income and a variable indicating whether the question called the policy in question the “estate tax” or the “death tax.” While the original regression (detailed in the first column of Table 2) also includes a measure of partisanship as a dependent variable, it does not allow political information to affect Democrats and Republicans in different ways. The second and third columns constitute our reanalysis and permit such differences to emerge if they are present. By running separate regressions for Democrats and Republicans, we let the data tell us whether more information affects these partisans in the same or different ways.

The first column reprints Bartels coefficients for the sample as a whole. It shows a non-significant coefficient for political information, which is consistent with his claim (2005: 25) that “support for repealing the inheritance tax was virtually constant across information levels, controlling for partisanship and family income.” The second and third columns tell a different story. While increasing information ratings do make Democrats less likely to support the tax cut, the coefficient is not statistically significant. By contrast, higher information ratings substantially and significantly increase Republican support for the tax cut. In other words, the only statistically significant coefficient on an informational variable in Table 2 shows that as Republicans achieve higher information levels they are much more likely to support estate tax repeal, even after controlling for income.

[Table 2 about here.]

Whether we use the NKK data or the ANES data, our results suggest that relaxing the assumption that all respondents, whether Republican or Democrat, must react to increased information in an identical manner changes the information-opinion relationship. A positive relationship between information and opposition to the estate tax repeal emerges only among Democrats. Among Republicans, the relationship is, if anything, the reverse. Furthermore, using either Slemrod's or Bartels' measure of information, most highly informed Republicans and many highly informed Democrats support estate tax repeal. In sum the effect of misconception and ignorance on estate tax repeal is limited in scope.

### **Experimental Results**

The main difference between the measures of information used by Bartels and Slemrod is that only Slemrod draws on a question that tests respondents' information about the estate tax. As described above, the question asks respondents how many families have to pay the estate tax. (Bartels uses interviewer assessments of respondents' political information.) In this section, we argue that knowledge questions in traditional surveys—such as the one used by Slemrod—underestimate what people know because the survey situation does not motivate respondents to search their memories thoroughly for the correct answer.

The pace of a typical survey interview is established in part by conversational norms (Schwarz 1996, Chapter 5) and in part by the incentives of the interviewer (Kenickell 2000, 2003) and the respondent (Krosnick and Alwin 1987, Blair and Burton 1987). Such dynamics can lead respondents to satisfice—to offer answers without

thinking hard about them—and they can induce interviewers who to ask numerous questions within a short period of time to keep the interview “moving along.”

Since motivation affects how well respondents do in answering knowledge questions (Delli Carpini and Keeter 1996), satisficing attributes of the survey context could affect measures of political knowledge. Survey respondents may perform poorly on survey-based knowledge tests not because they are incapable of answering the questions, but because they are unmotivated to perform well. Specifically, respondents in the NKK survey may have given an incorrect or no answer to the question about the estate tax not because they could not answer it, but because the interview did not motivate them to try.

To test this hypothesis, Prior and Lupia (2006) use a novel experimental design. The experiment was nested within a representative survey of over 1,200 U.S. residents conducted by Knowledge Networks between October 19 and November 1, 2004. One randomly selected group of respondents was offered a small monetary reward (\$1) for each correct answer. Others received no compensation for correct responses.<sup>4</sup>

This variation is important to questions of what citizens know about the estate tax because the standard way of measuring such knowledge (including NKK’s measure) is to place all respondents in the “no compensation” context. The null hypothesis—that providing a small monetary incentive for correctly answering knowledge questions during a survey interview will not affect the likelihood of offering a correct answer—is

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<sup>4</sup> More information about the survey and the experimental design is available in Prior and Lupia (2006). Prior and Lupia also examine the effect of giving survey respondents extra time to answer survey questions. The effect of those treatments on the information-opinion relationship is comparable in magnitude to those reported here. Our decision to focus on the “pay” aspect of our experiment follows from our belief that the NTJ audience is more interested in the effect of incentives on behavior than it is with non-incentive based variations in the survey environment.

far from trivial; it is a foundation of the existing literature. The validity of existing claims about the magnitude of misconception about the estate tax, and other policies, depends on it.

The Prior-Lupia experiment included the following factual question about the percentage of Americans who pay the estate tax: “There is a federal estate tax – that is, a tax on the money people leave to others when they die. What percentage of Americans leaves enough money to others for the federal estate tax to kick in?” Survey participants were offered five response options: “about 95% of all Americans,” “about 70% of all Americans,” “about 50% of all Americans,” “about 25% of all Americans,” and “less than 5% of all Americans.”<sup>5</sup> This question parallels the NKK question used by Slemrod for his misconception measure.

We find that simply offering respondents \$1 for a correct answer increased the likelihood of a correct response by a third. In our control group (no pay), 36% of respondents answered the question correctly. Of the respondents in the treatment group—who received payment for a correct answer—47% knew that less than 5 percent of all Americans have to pay the estate tax. This difference is not only statistically significant ( $t[612] = 2.92, p < .002$ ), but substantively large.

To be sure, even with monetary incentives, there are still many people who answer the question incorrectly. However, this experiment reveals that poor performance in previous surveys is driven, in part, by attributes of the survey context. What appears to

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<sup>5</sup> To reduce the extent to which satisficing could bias our results, we varied the order in which these categories were offered to respondents. Roughly half of the respondents viewed the categories in the order listed here. The other respondents viewed them in the opposite order. We varied response categories in the opinion question in a parallel way. This variation does not affect our results.



be evidence of ignorance in surveys is partly the product of satisficing induced by the interview context itself. As a result, existing reports of how little people know about the estate tax (and other tax policies) are exaggerated because traditional surveys repress respondents' motivation to offer correct answers. Public knowledge of the estate tax, in other words, is not as low as traditional surveys (including the NKK survey) suggest.

## **Conclusion**

Do many citizens lack information about the estate tax? They do. This point is not in dispute. The more important question, however, is: Does it matter? One way in which citizens' lack of information can matter is if it fuels support for estate tax repeal. This is the relationship that we have explored. While "citizen ignorance" is an easy answer to questions about why so many people in the public support estate tax repeal, and while the answer is undoubtedly satisfying for elites who want to retain the estate tax, the claim is not supported by the data. Republican elites and highly informed Republican citizens support repeal by a wide margin. By comparison, highly informed Democrats are split.

The effect of information—general political information or specific information about the estate tax—depends on people's partisanship. While Democrats become more supportive with information, Republicans do not (in the 2002 ANES) or they become supportive to a lesser extent (in the NKK Survey).

We also evaluated the validity of a well-documented measure of estate tax misconception. Using an experiment, we demonstrated that existing measures are biased by attributes of surveys that inhibit correct responses to fact-based questions. Simply providing a monetary incentive caused a substantial rise in the percentage of respondents who answered the question correctly.

The high number of people (Democrat and Republican) who are, by any of the measures used in this paper, highly informed and who support repeal suggests that the reasons for overwhelming public support for estate tax repeal must be found in a source other than citizen's ignorance. Reinforcing this conclusion is Bartels' (2006) analysis of why the changes to the estate tax occurred when they did, despite longstanding opposition. In this paper, he very effectively documents the estate tax opinions of an interesting set of citizens. He pays close attention to the views of a set of citizens who might be expected to support progressive taxation. They are people whose personal circumstances make them unlikely to pay the estate tax and who say things about inequality and tax burdens for the rich that might lead you to think that they would support the estate tax. But they do not:

“[A]mong those with family incomes of less than \$50,000 who want more spending on government programs *and* said income inequality has increased *and* said that is a bad thing *and* said that government policy contributes to income inequality *and* said that rich people pay less than they should in federal income taxes – the 11 percent of the sample with the strongest conceivable set of reasons to support continuation of the estate tax – 64 percent favored repeal. (Bartels 2006: 11)

If the accumulated evidence on the topic to date makes anything clear, it is not that people dislike the estate tax simply because they are unenlightened, but that many observers make overgeneralized and empirically untenable conclusions about why citizens hold the opinions that they do.

Fifty years ago, Schattschneider (1960:135) opined that, “...the implication that democracy is a failure because the people are too ignorant to answer intelligently all the questions asked by the pollsters...is a professorial invention for imposing professorial standards on the political system and deserves to be treated with extreme suspicion.” We

agree. In our view, much of the current elite debate on this topic repeats the mistake of blaming the public for outcomes over which they have very little control. While many readers of this journal have strong professional incentives to know the answers to questions such as “What percentage of American families pays the estate tax?,” most citizens do not.

But would the legislative outcome change if citizens knew more? The answer to this question depends on what you plan to tell them and who you plan to tell. Many supporters of progressive taxation and liberal intellectuals believe that if only citizens knew more about the operation of the estate tax, the masses would come to support the same forms of taxation as they do. Our analyses, as well as those of Bartels (2006) and Slemrod (2006), reveal that such beliefs constitute wishful thinking.

Indeed, the estate tax opinions of the most informed segments of the public on the NKK and ANES surveys are already comparable to those of political elites. Birney, Graetz, and Shapiro’s (2006: 18) characterize the congressional coalition that advanced estate tax repeal as follows:

“[B]y June 2000, some of the most liberal members of the House were co-sponsors of repeal; and sixty-five Democrats had voted for its passage. The situation was similar in the Senate, where the bill passed the Senate 59-39, with the support of 9 Democrats.”

In Congress, Republicans were unanimous in their support of estate tax repeal, Democrats were divided. Our analyses identify a similar pattern amongst citizens. Repeal is supported by most highly informed Republicans as well as many highly informed Democrats. Such results raise more doubt about claims that citizens,

particularly Republicans, support estate tax repeal *because* they lack information. Indeed, it would be hard to argue that the pattern of citizen opinion is a product of ignorance while the comparable pattern of elite opinion is not.

Those who want the estate tax to continue (or more progressive taxation schemes to emerge), should operate not from the premise that their opponents disagree with them about the estate tax repeal *because* they are ignorant. Clearly, many people who are otherwise regarded as well-informed support estate tax repeal for other reasons. This is particularly true for Republicans and remains true even after accounting for income. Convincing more people that it is in their interest, and the country's interest, to retain the estate tax or other progressive taxes will require finding out what those reasons are and building the counterargument from there.

Indeed, what seems to some like a set of irrational beliefs and attitudes about economy policy could in fact reflect a concern with government involvement at the moment of death that overrides economic self-interest and the desire for economic redistribution. As Bartels (2006) argues, respect for private property and an aversion towards the association of "death and taxes" could explain opposition to the estate tax. It may be that citizens are so repulsed by this association that more information would not change their opinions. If so, there are many other means of pursuing progressive taxation. A prudent thing for supporters of progressive taxation who want to increase the returns of their lobbying, or public education efforts, would be to develop alternative taxation plans that more citizens are willing to support.

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**Table 1. NKK Reexamination**

Favors eliminating the estate tax	Whole Sample	Democrats Only	Republicans Only
<i>Believes income tax is very complex</i>	.032 (.031)	.070 (.052)	.003 (.040)
<i>Believes current tax system is unfair</i>	-.036 (.029)	-.080 (.050)	-.024 (.036)
<b><i>Believes most families have to pay the estate tax</i></b>	<b>.112** (.033)</b>	<b>.192** (.061)</b>	<b>.089** (.040)</b>
<i>Does not know if most families have to pay the estate tax</i>	.135** (.051)	.134 (.091)	.069 (.066)
<i>Ages 30–49</i>	.037 (.049)	-.051 (.075)	.062 (.072)
<i>Ages 50–64</i>	.038 (.052)	.034 (.079)	.051 (.075)
<i>Ages 65 and above</i>	.109** (.055)	.055 (.092)	.077 (.075)
<i>Female</i>	.052* (.028)	.095* (.050)	-.033 (.034)
<i>Race other than white</i>	.010 (.043)	-.021 (.063)	-.054 (.077)
<i>High school graduate</i>	.003 (.067)	-.043 (.100)	.018 (.095)
<i>Some college</i>	.062 (.064)	.002 (.097)	.110 (.091)
<i>College graduate or above</i>	-.052 (.066)	-.158 (.099)	-.006 (.099)
<i>Income \$20,000 to \$30,000</i>	.051 (.066)	.084 (.106)	.089 (.079)
<i>Income \$30,000 to \$50,000</i>	.056 (.063)	.084 (.104)	-.036 (.091)
<i>Income \$50,000 to \$75,000</i>	.104* (.061)	.117 (.107)	-.006 (.088)
<i>Income \$75,000 to \$150,000</i>	.049 (.064)	.015 (.111)	-.003 (.090)
<i>Income more than \$150,000</i>	.048 (.068)	.065 (.121)	-.032 (.095)
<i>Income not reported</i>	.025 (.067)	.009 (.120)	.000 (.095)
<i>Republican</i>	.175** (.032)		
<i>Neither Republican nor Democrat</i>	.088* (.045)		
<i>Married</i>	.010 (.034)	-.024 (.058)	.068 (.048)
<i>Has children</i>	.020 (.036)	.091 (.060)	-.064 (.047)
<i>Suburban</i>	.026 (.034)	.023 (.055)	.020 (.044)
<i>Rural</i>	.018 (.043)	.055 (.075)	-.020 (.053)
<i>Constant</i>	.466** (.095)	.517** (.130)	.725** (.156)
Observations	985	404	429
R-squared	.09	.12	.07

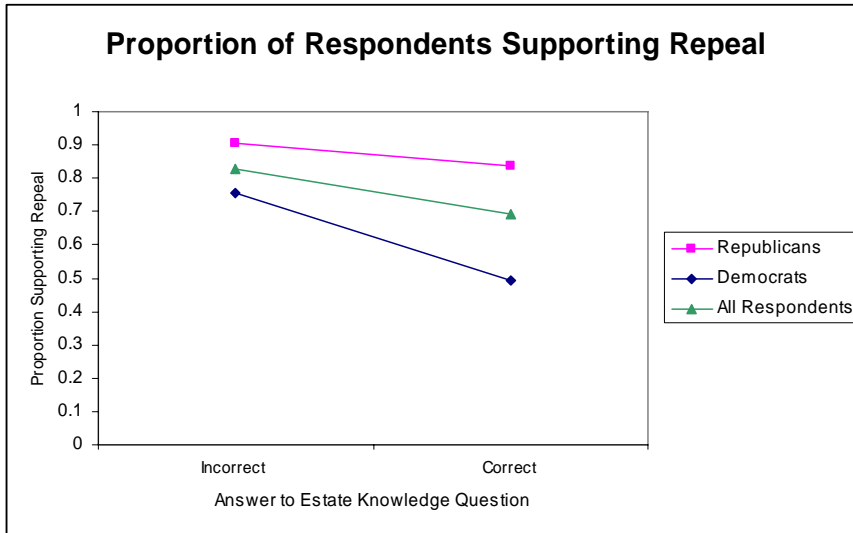


Table 2: NES 2002 Reexamination

Dependent Variable: Support for/ Opposition to the Estate Tax	Bartels (2003, cited in 2005)	Democrats	Republicans
Political Information (0 to 1)	<b>.043</b> (.233)	<b>-.569</b> (.402)	<b>1.132**</b> (.395)
Republican Party Identification (-1 to +1)	<b>.390**</b> (.048)		
Family Income (in 1000s)	.001 (.001)	.002 (.002)	.001 (.001)
“Death Tax” wording	.049 (.039)	.008 (.067)	.080 (.054)
Constant	.345 (.097)	.355** (.156)	-.005 (.190)
N of Observations	1346	588	569

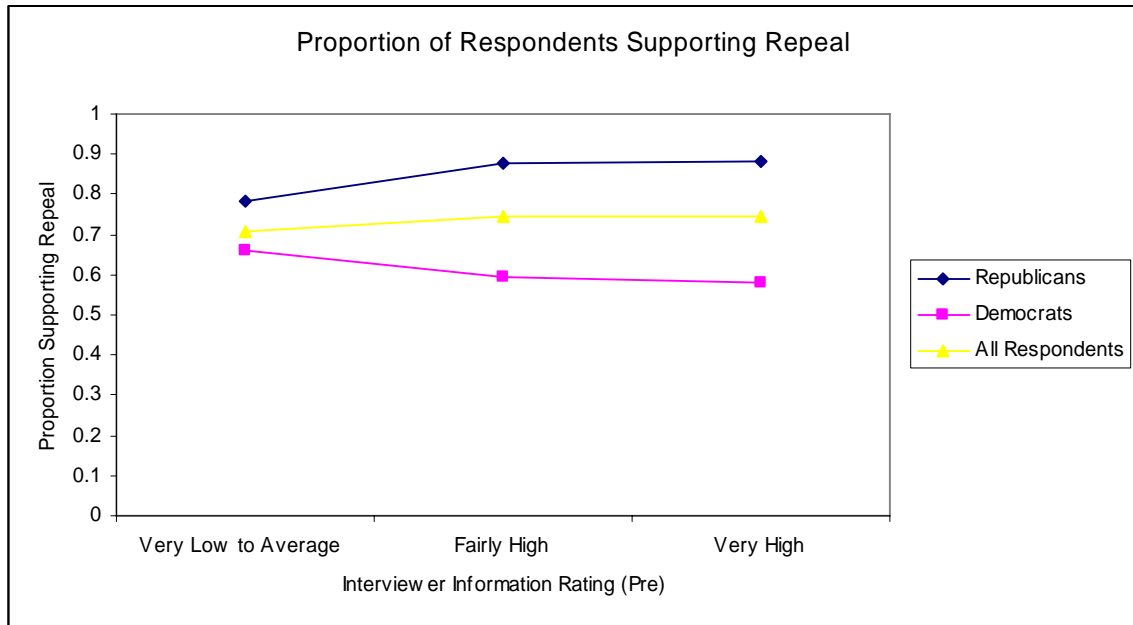
Positive coefficients indicate increased support for repeal. Standard errors in parentheses. \* significant at .10 \*\* significant at .05

Figure 1. Information and Opinion by Party in NKK Data



Note: In total, 639 respondents answered the question incorrectly, and 407 answered the question correctly. Republicans: 258 respondents answered the questions incorrectly and 186 answered the question correctly. Democrats: 255 respondents answered the question incorrectly and 165 answered the question correctly.

Figure 2. Information and Opinion by Party in the 2002 ANES



Note: In total, 458 respondents were rated “Very Low to Average,” 474 were rated “Fairly High,” and 341 were rated “Very High.” Republicans: 171 respondents were rated “Very Low to Average”, 227 were rated “Fairly High,” and 179 were rated as “Very High.” Democrats: 223 respondents were rated “Very Low to Average,” 220 were rated “Fairly High” and 179 were rated “Very High.”