



TPC and Vox Tax Perceptions Quiz Questions

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March 29, 2017

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The Urban-Brookings Tax Policy Center thanks the staff of Vox, especially Alvin Chang, for their work in developing and implementing the experiment. Yifan Zhang of the Tax Policy Center prepared the paper for publication. The findings and conclusions contained within are those of the author and do not necessarily reflect positions or policies of the Tax Policy Center or its funders.

Read the paper, "[What Makes Taxes Seem Fair.](#)"
View the feature, "[What Makes Us Think Taxes Are Fair.](#)"

Correct answers are **bolded**.

TREATMENT 1: THE WEALTHY PAY A LARGE AMOUNT IN TAXES

1. In 2014, the highest-earning 20 percent of households paid what share of all federal income taxes?¹
 - 74 percent
 - 79 percent
 - **84 percent**
 - 94 percent
2. The federal income tax system imposes higher tax rates on higher levels of income. The range of incomes subject to a certain tax rate is known as a...
 - Margin
 - Score
 - Projection
 - **Bracket**
3. What's the federal income tax rate for the top range of incomes?²
 - 29.6 percent
 - 34.6 percent
 - **39.6 percent**
 - 44.6 percent
4. Since 2008, the average federal tax rate paid by the top 1 percent has gone up. By how much has it increased?³
 - 5 percentage points
 - **6 percentage points**
 - 8 percentage points
 - 10 percentage points

¹ Laura Saunders, "Top 20% of Earners Pay 84% of Income Tax," *Wall Street Journal*, April 10, 2015, <http://www.wsj.com/articles/top-20-of-earners-pay-84-of-income-tax-1428674384>.

² Kyle Pomerleau, "2016 Tax Brackets," *Tax Foundation* blog, October 14, 2015, <http://taxfoundation.org/article/2016-tax-brackets>.

³ Jeanne Sahadi, "Taxing the Rich: The Record under Obama," *CNN Money*, January 30, 2015, <http://money.cnn.com/2015/01/30/pf/taxes/obama-taxes-rich/>.

TREATMENT 2: THE WEALTHY DO NOT PAY A LOT IN TAXES

1. Which billionaire famously said that he paid a smaller share of his income in taxes than his employees?⁴
 - **Warren Buffett**
 - Peter Thiel
 - Jeff Bezos
 - Jim Walton
2. The top income tax bracket rate has gone down since 1950. How much lower is it now than it was then?⁵
 - About 40 percentage points
 - **About 50 percentage points**
 - About 60 percentage points
 - About 70 percentage points
3. The 500 largest US companies are holding a substantial amount of profits offshore to avoid US taxes. Roughly how much taxable money is estimated to be held overseas by these companies?⁶
 - \$300 billion
 - \$800 billion
 - **\$2.1 trillion**
 - \$6.1 trillion
4. Special provisions in the tax code let some people reduce their taxes substantially. These provisions are commonly known as...
 - Margins
 - **Loopholes**
 - Scores
 - Projections

⁴ Warren E. Buffett, "Stop Coddling the Super-Rich," *New York Times*, August 14, 2011, <http://www.nytimes.com/2011/08/15/opinion/stop-coddling-the-super-rich.html>.

⁵ "U.S. Federal Individual Income Tax Rates History, 1862-2013 (Nominal and Inflation-Adjusted Brackets)," *Tax Foundation* blog, October 17, 2013, <http://taxfoundation.org/article/us-federal-individual-income-tax-rates-history-1913-2013-nominal-and-inflation-adjusted-brackets>.

⁶ David Alexander and Eric Beech, "Big U.S. Firms Hold \$2.1 Trillion Overseas to Avoid Taxes: Study," *Reuters*, October 6, 2015, <http://www.reuters.com/article/us-usa-tax-offshore-idUSKCN0S008U20151006>.

TREATMENT 3: THE POOR PAY A LOT IN TAXES

1. How many states tax groceries?⁷
 - **14**
 - 25
 - 32
 - 40

2. The lowest-income Americans—those in the bottom 20 percent—paid what percent of their income in payroll taxes that fund Social Security and Medicare.
 - **8.2 percent**
 - 9.2 percent
 - 12.1percent
 - 13 percent

3. What do the lowest-income Americans—those in the bottom 20 percent—pay in average combined state and local taxes?⁸
 - 8.5 percent
 - **10.9 percent**
 - 12.1 percent
 - 13.0 percent

4. A tax, like the sales tax, that takes a larger share of income from poor people than from richer people is known as a...
 - progressive tax
 - **regressive tax**
 - digressive tax
 - transgressive tax

⁷ The data for this answer come from a 2009 brief from the Center on Budget and Policy Priorities. As of March 2017, however, the 2009 brief has been replaced with 2017 data (currently, 13 states tax groceries) and retitled; the 2009 brief is inaccessible. See Figueroa and Waxman (2009).

⁸ See Institute on Taxation & Economic Policy (2015).

TREATMENT 4: THE POOR DO NOT PAY A LOT IN TAXES

1. In 2016, what share of US households didn't pay any income tax to the federal government?⁹
 - 38.2 percent
 - **45.6 percent**
 - 50.1 percent
 - 75.3 percent

2. In 2014, the bottom two-thirds of households paid roughly how much of the total income taxes collected by the federal government?¹⁰
 - 2 percent
 - **6 percent**
 - 8 percent
 - 10 percent

3. On average, people with income under \$15,000 a year pay about what share of their income in federal income taxes?¹¹
 - 0 percent
 - -5 percent
 - **-14 percent**
 - -20 percent

4. In the US tax system, some tax credits can lower the amount of income tax owed below zero, meaning that the government pays the tax filer instead of the other way around. These tax credits are called...¹²
 - deductible
 - transferable
 - **refundable**
 - reclaimable

⁹ Tax Policy Center, "T15-0138 – Tax Units with Zero or Negative Income Tax," last modified October 2, 2015, accessed January 22, 2017, <http://www.taxpolicycenter.org/model-estimates/tax-units-zero-or-negative-income-tax/tax-units-zero-or-negative-income-tax>.

¹⁰ Drew DeSilver, "High-Income Americans Pay Most Income Taxes, but Enough to Be 'Fair'?" *FactTank* (blog), Pew Research Center April 13, 2016, <http://www.pewresearch.org/fact-tank/2016/04/13/high-income-americans-pay-most-income-taxes-but-enough-to-be-fair/>.

¹¹ Richard Morrison, "Chart of the Day: Effective Tax Rates by Income Category," *Tax Foundation* blog, September 28, 2012, <http://taxfoundation.org/blog/chart-day-effective-tax-rates-income-category>.

¹² "Refundable vs. Non-Refundable Tax Credits: There Are Two Main Types of Credits That Can Reduce Your Tax Bill," Internal Revenue Service, accessed March 8, 2017, <https://www.irs.com/articles/refundable-vs-non-refundable-tax-credits>.

OPINION QUESTIONS

1. Taking into account all the local, state, and federal taxes that you pay, do you think your taxes are fair?
 - Very unfair
 - Somewhat unfair
 - Neither fair nor unfair
 - Somewhat fair
 - Very fair

2. Taking into account all the local, state, and federal taxes that people pay, please tell me if you think lower-income people are paying their fair share in taxes, too much, or too little?
 - Fair share
 - Too much
 - Too little
 - Don't know

3. Taking into account all the local, state, and federal taxes that people pay, please tell me if you think upper-income people are paying their fair share in taxes, too much, or too little?
 - Fair share
 - Too much
 - Too little
 - Don't know

4. What is the highest percentage you think would be fair for anyone to pay in all their taxes combined, no matter how high their income?
 - [Sliding scale: 0% to 100% in one-point increments]

5. Agree or disagree: Our government should redistribute wealth by heavy taxes on the rich.
 - Strongly agree
 - Agree
 - Neutral
 - Disagree
 - Strongly disagree

DEMOGRAPHIC QUESTIONS

1. Have you filed your federal income taxes?
 - Yes
 - No

2. What is your zip code?
 - [Free-response box labeled “Five digit ZIP”]

3. What is your gender?
 - Man
 - Woman
 - Other



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