


Winning with Words

The Origins and Impact
of Political Framing

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 **Routledge**
Taylor & Francis Group
NEW YORK AND LONDON

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7 Taxing Death or Estates? When Frames Influence Citizens' Issue Beliefs

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Introduction

Many of the chapters in this volume focus on how the way a policy proposal is framed can influence public support or opposition for that proposal. For example, in Chapter 2, Nelson et al. show that framing science as a "marketplace of ideas" leads to more support for the teaching of intelligent design than when science is framed as the "progress of ideas." In Chapter 6, Druckman shows that "strong" frames influenced support for a publicly funded casino. Framing effects are also prominent when it comes to citizens' evaluations of tax policies. For example, citizens express significantly less support for tax cuts when the question is framed in a way that emphasizes the services that would have to be sacrificed to pay for those cuts (Welch 1985).

While studies of framing effects have demonstrated that frames can influence the public's support or opposition for policies, less attention has been paid to whether frames can also influence the public's beliefs about the content of policy proposals. In this chapter, we document just such an effect in the debate over whether to repeal the inheritance tax. While this tax applies to only about 2 percent of Americans, Republicans framed it as a "death tax" to suggest that the tax affected a much larger share of the public. Using a survey experiment conducted in 2003, we demonstrate the effectiveness of this strategy by demonstrating that citizens exposed to the "death tax" were more likely to think that most Americans were subject to the tax.

We begin this chapter by introducing the inheritance tax debate and outlining how Republicans came to employ the "death tax" frame to change the way the public viewed the tax and ultimately attract support for a repeal. We then introduce the survey experiment we use. We find that employing the "death tax" frame led some respondents to think that the tax applied more widely than with those who were not exposed to that frame. Furthermore, these beliefs had important effects on whether citizens supported or opposed a permanent repeal of the inheritance tax. The chapter concludes with our discussion of the consequences of these findings for broadening our understanding of framing effects.

The Emergence of the “Death Tax” Frame

On issues related to spending and taxation, Democrats have traditionally emphasized which groups gain and lose from particular tax policies while Republicans tend to make more sweeping statements about the fairness of the tax code and the need to reduce spending and taxes (Jacoby 2000; Petrocik 1997; Popkin 1997; Sears and Citrin 1985; Feldman and Zaller 1992). Take for example an episode during the most recent presidential campaign when Barack Obama and John McCain tried to frame Obama’s tax plan in different ways. In defending his tax plan, Obama stressed the importance of giving the middle class a tax cut, even if it meant that taxes on the wealthiest Americans would increase. The strategy behind this framing of the issue was to emphasize that only wealthy Americans would have to pay higher taxes and that the middle class would benefit by having their taxes cut. McCain, on the other hand, attempted to frame Obama’s tax plan in an unfavorable light by arguing that increasing taxes on the wealthy would be unfair. McCain referred to “Joe the plumber” as a symbol of this unfairness to demonstrate how people who worked hard to attain more success (and larger incomes) would ultimately be penalized by having to pay a higher tax rate.¹

The case of the “estate tax” frame versus the “death tax” frame is another example of two frames that comport with the overarching message themes typically advanced by the Democratic and Republican parties. Democrats historically used the “estate tax” label to draw attention to the groups that would benefit from its elimination—wealthy families privileged enough to own estates. The “estate tax” frame conveys that most Americans will not have to pay this tax.

The “death tax” label, on the other hand, is a broad frame employed by the Republican Party to induce the public to think more broadly about the tax (Graetz and Shapiro 2005). As with the example from the 2008 campaign, Republicans hoped to use the “death tax” label to highlight their view that the tax was unfair. Since fairness is an important value for most Americans, an appeal on these terms might be persuasive to an individual even if that particular individual would not be subject to the tax. Republicans also hoped to use the “death tax” frame to imply that the tax could apply to anyone. While most Americans view an estate as something owned only by the very wealthy, death is a reality regardless of one’s income bracket. Thus, ultimately the “death tax” frame provided Republicans with a tool for broadening the relevance of the issue—Americans might suddenly feel as though the tax *could* apply to them and they would also be able to connect the principle of fairness to their own views on taxation.

The development of the “death tax” frame and the movement for the tax’s repeal has a long history that has been well documented by Ian Shapiro and his collaborators (Graetz and Shapiro 2005; Birney and Shapiro 2005). While a diverse coalition of Washington outsiders, from “farmers to florists, from cattle ranchers to newspaper owners,” advocated for an inheritance tax repeal during

the 1970s and 1980s, the issue was regarded as a non-starter and received little support from national political elites until the early 1990s (Graetz and Shapiro 2005, p. 4). Only in 1994, when the Republicans took over the House did such a repeal begin to seem more realistic.

It was also during the early 1990s that advocates recognized the need to make the issue of the inheritance tax repeal more palatable to the general public. The favored tactic for accomplishing this was bringing the issue under the traditional GOP umbrella strategy of highlighting fairness in taxation. In Chapter 4, Jessica Gerrity documents how interest groups played a central role in creating and advancing the “partial-birth abortion” frame. In a similar way, interest groups appeared to be the catalysts for the “death tax” frame. In the early 1990s, Jim Martin, president of the 60 Plus Association, a non-profit organization committed to shoring up Social Security and ending the inheritance tax, was the first to use the death tax label (Graetz and Shapiro 2005). Martin’s phrase began to catch on among conservatives around the same time that Pat Soldano, a financial planner turned lobbyist, hatched the idea of casting the inheritance tax repeal as an issue of central importance to small and medium-sized businesses (Graetz and Shapiro 2005). Soldano argued that while the “ultra-wealthy can take care of themselves,” it is small business owners who have the most reason to be concerned with the expense of the inheritance tax (Graetz and Shapiro 2005, p. 21). Along with Frank Blethen, owner and publisher of the *Seattle Times*, and other advocates, Soldano targeted her efforts at groups not traditionally associated with the Republican Party, such as women, minorities, gays, and lesbians. She did this by promoting stories of clients who battled illness while finalizing their estates in an effort to humanize and popularize the issue.

By 1995, House Speaker Newt Gingrich, Ways and Means Committee Chairman Bill Archer, and other leading Republicans were encouraging their colleagues to use the “death tax” label (Graetz and Shapiro 2005). Figure 7.1 indicates just how quickly the “death tax” label became part of the congressional debate. The phrase “death tax” showed up just 11 times between 1989 and 1996 while the “estate tax” label was used 454 times during this same period. However, during the 105th Congress, the “death tax” label was used 163 times and by the 106th Congress, “death tax” showed up almost as frequently in the congressional record as “estate tax.” As Harris notes in Chapter 3, congressional party leaders use coordinated strategies to frame policy issues in advantageous ways. By the 105th Congress, both sides were promoting their own frames of the inheritance tax debate.

Republican lawmakers did not adopt the “death tax” frame simply because interest groups were promoting it. They were further encouraged about the effectiveness of the frame from focus groups and polling. Republican strategist Frank Luntz advocated for the use of the “death tax” label because it conveyed a sense that the tax was unfair. Luntz’s focus groups confirmed the effectiveness of the “death tax” label. For example, a reporter from the *New Yorker* describes a Luntz focus group conducted during the 2000 presidential campaign:

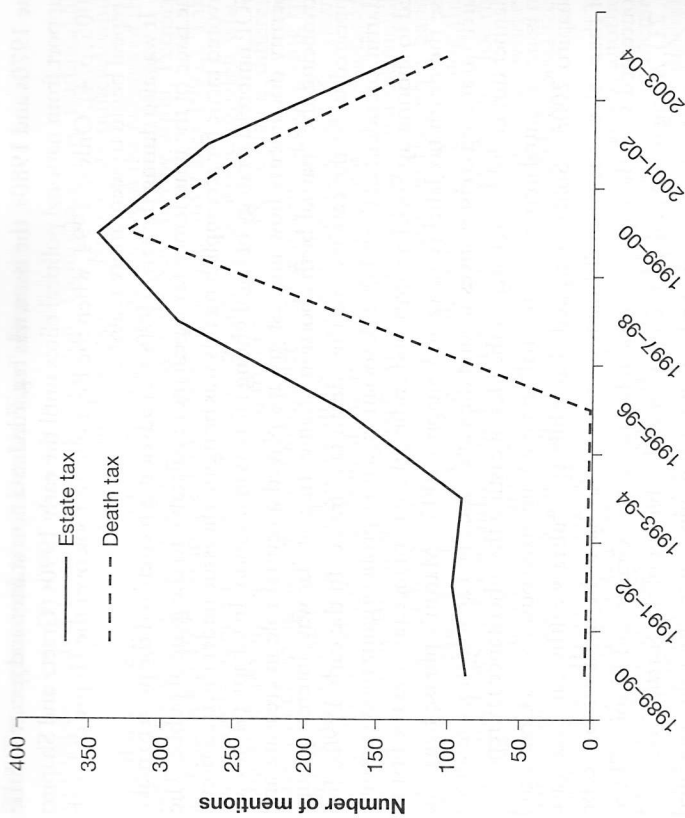


Figure 7.1 Use of “Estate Tax” and “Death Tax” Labels in Congressional Record, 1989–2004

Source: Compiled by the authors using thomas.loc.gov

The sheet of paper was an exercise on inheritance taxes. He asked people what they would most want to eliminate: an estate tax, an inheritance tax, or a death tax. Death tax won big. They vented for a while about how deeply unfair it was: you work hard your whole life and the government takes it all away at the end. Then Luntz asked them how much they thought you were allowed to pass on after your death without incurring a tax. All the non-accountants guessed way too low. He told them that the actual figure was six hundred and seventy-five thousand dollars. “Now that you know that,” said Luntz, “would anyone not want to abolish the tax?” Nobody raised a hand.

(Lemann 2000, p. 108)

This exercise illustrated how the “death tax” label could effectively frame the inheritance tax in a way that led citizens to believe that it applied more widely than it actually did.

By the late 1990s, Republicans employed a coordinated strategy to promote the repeal of the inheritance tax, which featured the use of the “death tax” label and emphasized the unfair effect of the tax on real families. This effort followed

the course charted by Soldano and other advocates, focusing on popularizing the issue, transforming it from an issue of concern only to wealthy, white men, into an issue of fairness behind which Americans of all stripes could rally. For instance, one unnamed staffer to a Republican Congress member described to Graetz and Shapiro why the death tax label became such an integral part of the campaign to repeal the inheritance tax, stating, “‘Estate tax’ sounds like it only hits the wealthy, but ‘death tax’ sounds like it hits everyone. They focus grouped this a lot, and people viewed a death tax as very unfair. You don’t have to be really rich to be worried about a death tax” (2005, p. 77).

In 2000, just 2.2 percent of all American adults who died left estates that were subject to the inheritance tax; this figure dropped to just 1.2 percent in 2002 when the threshold for administering the tax increased to \$1,000,000.² Thus, the tax was not applied nearly as widely as Republicans hoped to insinuate with their use of the “death tax” frame. Claims that the inheritance tax might force Americans who owned farms and small businesses to lose those establishments were also highly exaggerated. Using 2002 data, a Congressional Research Service report documented that “most farmers and business owners are unlikely to encounter estate tax liability” and “only a tiny fraction . . . would be at risk of being forced to liquidate the family business to pay estate or gift taxes” (Gravelle and Maguire 2005, pp. 13–14). In fact, a *New York Times* reporter was unable to locate a single family that had been forced to sell a farm to pay the inheritance tax (Birney and Shapiro 2005). Yet, these facts did not appear to undermine the usefulness of the “death tax” frame. As Luntz himself expressed, “a compelling story, even if factually inaccurate, can be more emotionally compelling than a dry recitation of the truth” (Graetz and Shapiro 2005, p. 81).

By the last year of President Bill Clinton’s term, a Republican-controlled Congress passed an inheritance tax repeal which was promptly vetoed by Clinton. However, when similar legislation passed a year later with a Republican president in the White House, the inheritance tax repeal was successfully signed into law. But this was only a temporary victory for opponents of the inheritance tax since a sunset provision was included in the law. This meant that even though the tax will be fully phased out by 2010, unless Congress acts, it will be fully reinstated in 2011. Thus, after 2001, the debate was focused on whether Congress should pass new legislation to make the inheritance tax repeal permanent.

Framing by Credible Sources

Despite all of their efforts, it was unclear how effective the “death tax” frame was in affecting public opinion towards the inheritance tax. Indeed, Birney and Shapiro argue that the impact of this framing may have been more limited than is widely believed (2005, p. 7). They examine several examples of surveys (including the survey analyzed here) that used both the “estate tax” and “death tax” frames and found little difference in attitudes depending on the frame given to the respondent.

Framing effects are often limited by the fact that citizens are discerning when it comes to the cues they take from elites about policy issues. Even if elites attempt to craft messages to their advantage, citizens may still be able to cope with this strategic behavior by lending more credibility to some sources relative to others. Scholars have taken a variety of approaches to understanding how citizens decide which sources are credible. Lupia and McCubbins (1998) argue that a source is credible when citizens think the source possesses knowledge and can be trusted to reveal information. For example, Druckman (2001) examines credibility as a function of the perceived expertise held by a source and applies the concept to framing effects. He finds that frames promoted by the *New York Times* were more effective than those appearing in the *National Enquirer*.

While citizens will defer to sources that they believe have more knowledge on an issue to take advantage of this expertise, they also tend to favor sources that they believe share their general beliefs (Lupia and McCubbins 1998; Downs 1957; Popkin 1991). Because of the central role they play in organizing American politics, parties provide a particularly useful way for citizens to determine which sources to take cues from (Carmines and Kuklinski 1990; Mondak 1993). In many cases, an individual may believe that one of the two major parties is better at handling a particular issue (Petrocik 1996). If citizens trust a particular party on an issue, they are more likely to accept messages from that party's elites. In the case of the inheritance tax debate, citizens who lend more credibility to Democrats would likely be receptive to the "estate tax" frame that Democratic elites promote and they would likely reject Republican efforts to frame it as the "death tax." On the other hand, the "death tax" frame is more likely to be accepted by those who find the Republicans, who were advancing that frame, more credible.

Because citizens are discriminating when it comes to which side's frames they will be receptive to, elites may be less able to manipulate political debate. Druckman notes that because citizens will delegate to credible sources, "under certain conditions, framing may be akin to a competent learning process rather than manipulation" (2001, p. 244). However, just because citizens believe that they are relying on credible sources does not always mean that they are receiving credible cues. As Kuklinski and Hurley (1994) note, if citizens always attribute credibility to messages that come from supposedly credible sources, they are likely to be misled at least some of the time. Page and Shapiro (1992) outline numerous instances when public officials have misled the public during policy debates.

Indeed, the inheritance tax debate provided elites with a particularly fruitful issue on which to use frames to influence what the public believed about the issue. After all, Americans tend to be relatively uninformed about the minutiae of tax issues such as this one and, when faced with little information about political issues, citizens tend to rely more on cues and signals sent by elites. Thus, when it came to framing the inheritance tax debate, political elites had an opportunity to influence not just which side of the issue people were on but also their beliefs about the policy itself.

The Survey Experiment

To determine what effect the "death tax" frame had on what citizens believed about the tax, we examine a survey conducted in 2003 by International Communications Research for the Kaiser Family Foundation, National Public Radio, and the Kennedy School of Government. The survey firm interviewed 1,339 adults by phone about matters of tax policy. Most important for our study is a survey experiment in which, randomly, half of the respondents were asked whether they favor or oppose eliminating the "federal estate tax" while the other half were asked about the "federal estate tax that some people call the death tax"³ (NPR012 2003). Specifically, the questions read as follows:

Version A: "There is a federal estate tax—that is, a tax on the money people leave when they die. Do you favor or oppose eliminating this tax, or don't you know enough to say?"

Version B: "There is a federal estate tax that some people call the death tax. This is a tax on the money people leave when they die. Do you favor or oppose eliminating the tax, or don't you know enough to say?"

Two points about this survey experiment deserve mention. First, both versions of the question include the "estate tax" frame. However, half of the respondents also received the "death tax" frame, allowing us to capture the effect that this frame has on survey respondents while holding the inclusion of the estate tax frame constant in both questions. Often in framing studies, participants are exposed to one frame or another, but not both (for example, Nelson and Kinder 1996; Kinder and Sanders 1990; Iyengar 1991). In one notable exception, Chong and Druckman (2007) use an experiment to present one group of respondents with competing frames on an issue while other groups received just one frame or the other. They find that when citizens are exposed to competing frames, the effects of these frames are more limited (also see Sniderman and Theriault 1999). Our study compares respondents exposed to one frame (the "estate tax" frame) to those who receive both competing frames. Based on prior research examining the effects of competing frames (Chong and Druckman 2007; Sniderman and Theriault 1999), we might expect to find only limited framing effects under the latter condition.

Second, while the survey experiment only introduces the label "death tax" to the respondent, the extensive use of that label by Republicans during the inheritance tax debate means that the term was loaded with the arguments it was meant to convey. Indeed, in Chapter 2, Nelson et al. argue that labeling of this nature is an important tool used by elites when framing issues. Since the "death tax" label was used almost exclusively by Republicans during the debate, the effect of the frame should be limited to those citizens who believe that Republicans are a credible source of information on tax issues. Likewise, those who believe Democrats are more credible on the issue would be more likely to reject the "death tax" frame.

To capture credibility, we use a question on the survey that asks respondents which party would best deal with the federal tax system. Presumably, citizens are more likely to accept messages on tax issues from the party that they think is better equipped to handle those issues. Respondents were offered the option of saying either the Democrats or Republicans were better on taxes or they could say that there was not much difference between the parties. Nearly 40 percent of the respondents chose the latter option, while the others were split evenly between choosing Democrats and Republicans.

In the analyses below we divide respondents into three groups—those who say Democrats are better on the issue, those who think Republicans are better, and those who say there is no difference between the parties. Since the “death tax” frame tends to be promoted by Republicans, it should have the biggest effect on those who see Republicans as most credible on tax issues and should have little or no effect on those who view Democrats as more credible on these issues. Furthermore, those who believe Democrats are more credible on tax issues should demonstrate the lowest support for repealing the inheritance tax while those who see Republicans as most credible should be the most supportive of the repeal. Individuals who thought both parties were equally credible on the issue should hold a position between these two extremes.

Results

We begin by examining how adding the “death tax” frame affects whether respondents believe the inheritance tax should be repealed. Among all groups, 61 percent favored repealing the tax, 18 percent opposed the repeal, and 22 percent said they did not know enough about the issue. Despite the fact that only 1.2 percent of Americans who died in 2002 had estates that were subject to the inheritance tax, an overwhelming majority of respondents wanted to repeal the tax. To compare, less than 50 percent of the respondents to the same survey favored eliminating the tax on stock dividends. There were important partisan differences on the issue, as 76.8 percent of Republicans favored the repeal of the inheritance tax while just 46.9 percent of Democrats felt the same way. Nevertheless, support for eliminating the inheritance tax was widespread among respondents to this survey, a testament to Republican success in framing the issue.

Table 7.1 presents the distribution of answers to this question for those who did and did not receive the “death tax” frame.⁴ Respondents are divided into groups depending on whether they believe Democrats, Republicans, or both parties are stronger on tax issues. Interestingly, the influence of the “death tax” frame was small and lacked statistical significance for each of these groups. The effect was smallest among respondents who think Democrats are better on tax issues; respondents who received the “death tax” frame held nearly identical positions on the issue as those who did not receive the frame. In fact, this group became slightly more supportive of repealing the inheritance tax when they received the “death tax” frame. However, the difference between the support

Table 7.1 Effect of “Death Tax” Frame on Support for Inheritance Tax (%)

Group	Question answer	No “death tax” frame	“Death tax” frame	Difference
Democrats credible (N = 383)	Favor repeal	47.8	48.4	+0.6
	Oppose repeal	26.9	31.3	+4.4
	Don’t know	25.4	20.3	-5.1
Republicans credible (N = 388)	Favor repeal	76.1	79.4	+3.3
	Oppose repeal	10.3	9.3	-1.0
	Don’t know	13.6	11.3	-2.3
Both parties credible (N = 482)	Favor repeal	55.2	61.8	+6.6
	Oppose repeal	17.8	15.8	-2.0
	Don’t know	27.0	22.4	-4.6

Note
None of the differences reported in this table are statistically significant at $p < 0.1$.

in either condition was not statistically significant, indicating that we cannot be confident that the effect would exist in the population of American adults.

The “death tax” frame also appeared to have only a small effect on respondents who thought Republicans or both parties were more credible on tax issues. Among those who found Republicans more credible, receiving the “death tax” label led to a 3.3 percent increase in support for repealing the tax. For the group who thought both parties were credible on tax issues, receiving the “death tax” frame led to a 6.6 percent increase in support for the repeal. However, as with the first group, the difference in support was not statistically significant, indicating that we cannot be confident that the “death tax” frame had an effect on support for the repeal among any of the three groups.

As noted above, one reason for the negligible effects is that respondents offered the “death tax” frame were also given the competing “estate tax” frame. In addition, citizens tend to have notably widespread preferences for reducing or repealing all types of taxes, particularly when they are not faced with the government spending tradeoffs necessary to cut those taxes (Page and Shapiro 1992; Welch 1985). Thus, support for repealing the inheritance tax was already quite high, even without the “death tax” frame.

While the “death tax” frame did not have a strong effect on support for repealing the inheritance tax, we are primarily interested in learning whether the frame did affect the public’s beliefs about the issue. As noted above, Republicans attempted to use the “death tax” frame to suggest that a wide range of families would be affected by the tax, not just the very wealthy. Thus, citizens who were exposed to the “death tax” frame and lend credibility to Republicans on tax issues should be more likely to think that a larger share of the public has to pay the tax. Fortunately, the survey allows us to capture this effect. Following the question about support for the inheritance tax, respondents were asked the following:

Do you think that most families have to pay the federal estate tax when someone dies or only a few families have to pay it?

The responses to this question reveal just how successful Republicans were in framing the inheritance tax issue—47 percent of respondents answered that most families have to pay the tax, while 37 percent said only a few families pay and 16 percent did not know. Thus, a large share of the population appeared convinced by Republican efforts to present the inheritance tax as something that applies to a large share of the population. Interestingly, this belief was pervasive among respondents from both parties. While 46.1 percent of Republicans believed that most families had to pay the tax, 47.1 percent of Democrats held that same belief.

We are primarily interested in determining whether invoking the “death tax” frame led respondents to believe that most families had to pay the tax. Though the wording in this question was not itself manipulated, the question was asked after the one analyzed above, allowing us to compare responses among those who received the “death tax” frame in the earlier question and those who did not. Table 7.2 presents these results. As expected, citizens who thought Democrats were more credible on tax issues were not significantly affected by the addition of the “death tax” frame. Respondents in this group who received the “death tax” frame appeared to have similar beliefs as those who did not receive the frame. Since these citizens believed Democrats to be more credible on tax issues, they were less susceptible to framing effects by Republican elites.

Among the second two groups, however, the “death tax” frame had a significant effect on how widely respondents thought the tax applied. When respondents who viewed Republicans as better on tax issues were told that the “estate tax” is also called the “death tax,” they were 9.4 percent more likely to think that most families pay the tax and 9.3 percent less likely to answer that few families pay it. In fact, respondents who found Republicans credible on the issue were nearly evenly divided when the “death tax” frame was not offered; however, when this same group did receive the frame, they were about 17 percent more likely to say that the tax applied to most families. Statistical tests indicate that

we can be 90 percent confident that this difference in support among survey respondents would exist in the population of American adults.

A similar pattern was also evident with respondents who viewed both parties as credible on the issue. Respondents in this group who did get the “death tax” frame were 7.5 percent more likely to think that most families had to pay the tax and 11.1 percent less likely to think that few families had to pay it. Thus, while this group was almost evenly divided between saying that most families pay and few families pay when they did not receive the “death tax” label, they were over 20 percent more likely to say that few families paid the tax if they received the “death tax” frame. These differences were also statistically significant, indicating that we can be confident that this effect would exist in the population of American adults.

Thus, our findings indicate that simply mentioning the “death tax” label leads to significant framing effects on what citizens believe about the tax and more limited effects on their support for repealing it. However, this effect was mediated by the credibility of the frame’s source. The “death tax” frame was not effective in influencing the beliefs of citizens who thought Democrats were a credible source of information on tax issues. However, when the other groups received the frame, they were more likely to think that most families had to pay the inheritance tax.

Discussion

Our findings reveal that even the minor addition of the “death tax” frame to a question on a survey can significantly influence how respondents think about the issue and, to a lesser extent, what position they take. While these framing effects are somewhat less substantial than those often documented in experimental settings, they are notable given the minimal nature of the “treatment” and the uncontrolled environment in which the survey was administered. Because the inheritance tax issue had been a source of considerable political debate for several years prior to the administration of the survey we analyze, most citizens had already been exposed to significant framing efforts by elites. As a result, the fact that we uncover even limited framing effects under these conditions is notable.

The goal of the “death tax” frame is to imply that the tax applies more widely than it actually does and our findings indicate that the frame does work in this way, particularly among citizens who are predisposed to lend credibility to Republicans on the issue. In this way, the framing effects observed here are somewhat different from typical framing effects. Rather than using the frame to direct citizens’ attention toward some considerations and away from others, the “death tax” frame changes what the public believes about the content of the inheritance tax policy. Thus, our findings indicate that some frames can be effective tools not only for influencing how citizens weigh different aspects of an issue but also for changing their beliefs about that issue.

But what consequence does framing of this nature have for the role of public opinion in the policy process? By being able to point to overwhelming public

Table 7.2 Effect of “Death Tax” Frame on Beliefs About Who Pays Tax (%)

Group	Question answer	No “death tax” frame	“Death tax” frame	Difference
Democrats credible (N = 383)	Most families pay	43.3	44.5	+1.2
	Few families pay	39.8	37.4	-2.4
	Don’t know	16.9	18.1	-1.2
Republicans credible (N = 388)	Most families pay	43.5	52.9	+9.4*
	Few families pay	44.6	35.3	-9.3*
	Don’t know	12.0	11.8	-0.2
Both parties credible (N = 484)	Most families pay	45.0	52.5	+7.5
	Few families pay	42.1	31.0	-11.1*
	Don’t know	12.8	16.5	+3.7

Note

* Indicates two-tailed difference of proportions test statistically significant with $p < 0.1$.

support, Republicans successfully repealed the inheritance tax (albeit temporarily) in 2001 (Birney and Shapiro 2005). Was the policy action taken truly supported by public opinion, or was this support merely an artifact of significant misunderstanding of the issue? In an extensive examination of public opinion on the inheritance tax, Birney and Shapiro find that “surveys consistently show that the number of people in favor of repeal drops when respondents are given information on exemption levels or how many people pay” (2005, p. 5).

Indeed, the survey we analyze here provides a final question that allows us to determine how citizens’ beliefs about the policy may have affected their positions on whether to repeal the tax. The survey asked each respondent who favored repealing the tax if they would still feel that way if it only applied to estates of \$1 million or more. At the time the survey was administered, the tax code specified that only estates of \$1 million or more were subject to the tax. Thus, the question provides a way of determining respondents’ “true” opinions about the inheritance tax; that is, whether respondents would still have favored the repeal if they knew which estates were actually subject to the tax. Of those who originally supported repealing the estate tax, 34.5 percent said that they would change their minds and oppose repealing the tax if it applied only to estates of \$1 million or more. In other words, over one-third of the support for the estate tax was predicated on the belief that it applied to a larger number of Americans than it actually did.

How important was the misconception that the inheritance tax applied to estates of less than \$1 million? Recall that 61 percent of the survey respondents originally supported repealing the inheritance tax while just 18 percent opposed it. But when we adjust the original answers to this question to account for those who changed their minds when they found out about the \$1 million threshold for paying the inheritance tax, a very different picture emerges. With more information about how narrowly the inheritance tax applies, respondents were evenly divided between those supporting (37.0 percent) and opposing (38.5 percent) the repeal.⁵

Thus, our findings indicate not only that Republicans were able to influence the public’s beliefs about how widely the inheritance tax applied but also that the misperceptions promoted by the “death tax” frame have important consequences for public support for repealing the tax. By extension, these framing effects had important implications for the policy debate on the issue as well. As Birney and Shapiro (2005, p. 32) note:

In the case of estate tax repeal, before repeal advocates refashioned the issue’s public image, the conventional wisdom had indeed been that an avalanche of public outrage would blast politicians who supported repeal. Yet, the coalition for repeal eventually did such an effective job at convincing legislators that public opinion was on their side, and could reliably be maintained that way, that the conventional wisdom was all but reversed. Many legislators then wondered if it would be acceptable to uphold the estate tax.

By using the “death tax” frame to lead a significant share of the population to believe that the tax applied to most families, Republicans were able to craft public opinion in a way that allowed them to temporarily repeal the tax. While increased pressure for a permanent repeal has stalled in the face of growing budget deficits, the “death tax” frame provides an important example of how some frames can actually affect the public’s beliefs about the scope of policy proposals.

Conclusion

Public opinion scholars have typically celebrated the fact that citizens use elite cues to help shape their behavior, particularly since citizens tend to be discriminating about whom they accept cues from (Sniderman et al. 1991; Popkin 1991). Our analysis did present evidence of such discrimination. Framing effects were mediated by the source of the frame, a fact that would presumably lead citizens to make more reasonable decisions on the issue. However, Kuklinski and Hurley warn that “one who processes heuristically might assume the veridicality of a trusted leader’s statement and therefore not spend much time evaluating the statement itself” (1994, p. 732). They go on to note, “It is very possible that citizens-as-cue-takers focus so heavily on the ‘who’ that the ‘what’ recedes to the background” (1994, p. 732). In this chapter, we present evidence that this did occur in the debate over the inheritance tax.

Thus, this chapter sounds a note of caution about the extent to which a reliance on credible sources can be equated with the reception of credible information. Most issue framing leads individuals to place more emphasis on some aspects of an issue relative to other aspects. However, in this chapter, we have demonstrated that frames can also influence what people believe to be true about a policy proposal. And as the inheritance tax debate demonstrated, a frame that influences what the public believes about an issue can be a very powerful tool for moving public opinion.

Note

1. Unfortunately for McCain, “Joe the plumber’s” story did not quite match that narrative, which ultimately helped to undermine McCain’s argument.
2. Based on calculation by the Internal Revenue Service (<http://www.irs.gov/pub/irs-soi/histab17.xls>).
3. It should be noted that both groups of respondents are told the tax in question is “a tax on the money people leave when they die” (NPR012 2003). While this statement is vague, it is necessarily so. In order to test what people know about who is affected by the estate tax in the questions that follow, these early survey questions must be vague enough so as not to lead respondents to answers on later questions (Zaller and Feldman 1992).
4. We use difference in proportions tests to examine framing effects in this analysis. Since respondents were randomly assigned a question with or without the “death tax” frame, controls for other factors should not be necessary. Nevertheless, when we used a multinomial logit model to control for other factors we uncovered similar, though slightly stronger framing effects.

5. The number of people responding "don't know" increases to 24.5 percent under this condition. However, the survey also posed the question about \$1 million estates to people who originally answered "don't know." Unexpectedly, 45.0 percent changed their answers to favoring the repeal and only 26.1 percent opposed the repeal.

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